

JACKSON CITY COUNCIL
Regular Session
August 10, 2009
7:00 p.m.

Call to Order..... President Speakman
Pledge of Allegiance..... Mr. Evans
Opening Prayer..... Mr. Wiggins

Roll Call

Approval of Minutes

July 27, 2009

VISITORS

COMMITTEE REPORTS:

- Utility
- Budget & Finance
- Police, Fire & Traffic
- Service
- Railroad
- Building/Recreation
- City Auditor
- Law Director
- Mayor
- Service/Safety Director

ORDINANCES AND RESOLUTIONS

CORRESPONDENCE

OLD BUSINESS

NEW BUSINESS

ADJOURN

JACKSON CITY COUNCIL

Minutes from

July 27, 2009

7:00 p.m.

Regular Session

Jackson City Council met in regular session on Monday, July 27, 2009 at 7:00 p.m. at the Jackson City Council chambers. President Ron Speakman called the meeting to order. The Pledge of Allegiance was given, led by Mr. Wiggins. The Prayer was given, led by Mr. Wiggins.

A roll call was taken as follows:

- o Mr. Evans – present
- o Mr. Adams – present
- o Mr. Eric Brown – present
- o Mr. Smith – present
- o Mr. Cary Brown – present
- o Mr. Elliott - present
- o Mr. Wiggins – present

Mr. Smith made a motion to approve the minutes of July 13, 2009 regular session seconded by Mr. Elliott. In a voice vote, all Council agreed.

VISITORS

Rick McCarty was present, requesting utilities for the Ball/Kings Daughter's Facility. Mr. Sheward stated this would require approval from the Planning Commission. Mrs. Colby stated she would schedule a meeting. Mr. Sheward stated the ordinance reads, approval needed by commission with the exception of single dwelling units. Mr. Speakman stated Mrs. Colby would schedule a meeting.

COMMITTEE REPORTS

UTILITY – No report

Mr. Eric Brown had no report, but Mr. Smith asked about the surcharge rate, conferred with Daycott & Assoc., is the ordinance being interpreted correctly? Mr. Sheward stated whether being done correctly, we gave them no direction, losses, lots of confusion. The read the ordinance, see reports, discussed make recommended adjustment to the cost involved, so fuel surcharge is not such a large part of the bill.

BUDGET & FINANCE - No Report

POLICE, FIRE & TRAFFIC – No Report

SERVICE

Mr. Smith stated both the service and building/recreation committees met tonight, the foot bridge located on Central Avenue will remain, a petition was presented with over 70 signatures, and there was no opposition.

RAILROAD - No report

Mr. Wiggins scheduled a meeting for July 30, 2009 at 5:00 p.m. to discuss the MOU between Lawrence County and the City of Jackson. Mr. Smith asked if Mr. Detty had input on this matter. Mr. Wiggins stated Mr. Detty gave him a report.

BUILDING/RECREATION

Mr. Smith stated they met tonight to discuss the Jackson County Historical Society request for space at the Powell Memorial during the Apple Festival, it concluded that Mitch Costilow will meet to discuss this matter with the JCHS. They had also requested use of the vacant lot on Portsmouth and Main Streets to construct a park, the committee requested an in depth proposal be presented before discussing the matter further.

CITY AUDITOR

Mr. Humphreys stated that Mrs. Sexton had emailed and handed out reports with the General Fund information for 2010, see attached. He stated that Kimberly Napper, will hold a post audit committee meeting on August 24, 2009, please attend. Mr. Cary Brown asked about page 2 of the auditor's monthly report, flood mitigation funds, is this correct figure. Mrs. Sexton stated yes, those funds were set up when FEMA funds, that is the remaining balance. Mr. Cary Brown asked about funds for flood control. Mr. Sheward stated those funds were removed and put into paving. Mr. Brown asked where. Mayor Heath stated basically dedicated flooding, to replace bridge at Manpower Park. CIB funds, community improvement, \$100,000 set aside, we had to use those funds to finish the SR776 project, ODOT did not fully fund. We also chip and sealed several alleys, we are aware that Walnut Street and Lee Avenue need paved. We are waiting on the reimbursement of funds from the water line from ODOT to reimburse the CIB fund. Mr. Brown asked about fund for SR776. Mayor Heath stated we had to pay a portion. Mr. Brown asked why was the flood funds removed. Mayor Heath stated to use toward the bridge replacement at Manpower Park. Mr. Smith stated Mr. Humphreys and Mrs. Sexton need to discuss the worksheet. Mrs. Sexton stated she spoke with Mayor Heath and Mr. Sheward, the Mayor has the report, and we can talk Thursday.

LAW DIRECTOR

Mr. Detty was unable to attend, please see attached report.

MAYOR

Mayor Heath gave his report, see attached. Mrs. Sexton explained the worksheet. Mr. Cary Brown stated Mr. Reed had warned this would happen. Mr. Humphreys stated three years ago. Mr. Cary Brown stated we should have been prepared. Mrs. Sexton stated we all knew this was coming. Mr. Cary Brown asked about the recycling program, a copy of the information was passed out at the last meeting, further stating that Wellston, the home base for the program has stopped curb side pickup. Mayor Heath asked do you want me to bring Mr. Hayburn down to explain. Mr. Cary Brown commented if it's not feasible in the home base city, why we are continuing at a loss. Mayor Heath, the city had problems, all cities are having problems. We knew the recycling program was not going to support itself, we knew the employee structure, transferred one office utility person, helped with that fund. We are lucky that gas is cheaper. At the time, employee structure as is, break even. Basically, helped the electric, no attrition, no layoffs, finding a way without. Maybe this will be the next thing we change. Mr. Cary Brown stated he was confused with the answer, just trash the program. Mayor Heath stated this was one of the bases of his campaign, a lot of citizens wanted curb side recycling. In Columbus it is mandatory, maybe someday all over the state. The school system is teaching the students the value of recycling, saving the environment; we knew starting out there would be no profit. Mr. Cary Brown stated he is not against recycling, he has been in the business for over 40 years, but he is against losing money. Mayor Heath stated paid the same either way. Mr. Cary Brown stated I told you when this was brought up last year how much money the city would lose. Mayor Heath stated we are losing in the garbage not the electric. Mr. Cary Brown stated he had interrupted the Mayor's report. Mr. Smith asked about reducing the work week. Mayor Heath stated that the unions and Mr. Sheward had discussed. Next week we will start negotiating with the FOP; this is not covered in the contract, but will be addressed. Mr. Sheward stated he did not feel comfortable discussing items of negotiation in public session. Further stating it sounds good to reduce time, many places must have employees at all times, we will end up paying overtime to cover, this is extremely difficult. Mr. Smith stated do it across the board, since we have different unions. Mr. Sheward asked if he should pick just one. Mr. Smith stated all this council hears is "can't." Mr. Sheward stated we can lay off a lot of people, doesn't appear it would work. Mayor Heath stated the general fund covers 32 personnel, 22 are in the FOP, we start negotiating next week, and 70% will be addressed. The sewer plant does not help this fund. Mr. Smith asked when the contract was due. Mayor Heath stated September. Mr. Smith stated it

could be worse, even bleaker. Mr. Wiggins stated we should reduce the work week outside the general fund employees, reduction in utilities wages fund, leaves more money for rents and right of ways. Mayor Heath stated rents and right of ways, the state has not ruled on whether this is proper procedure or not. We don't know how far to press the issue. I just wanted to lay out the facts and get an idea of the direction to go. Additional income, reduce services, give general fund direction. Mr. Cary Brown stated we are talking about layoffs when you just hired someone the other day. Mayor Heath stated he would not discuss that matter, end of discussion. Mr. Cary Brown asked if the Mayor had any discussion with an elderly citizen whose utility bill ranged from \$500-\$600 per month. Mayor Heath stated many individuals come to his office with these types of bills and they are discussed. Mr. Cary Brown stated he still can't read his bill. Mr. Sheward stated read the response given to Mr. Peters, you may understand. Mr. Cary Brown stated he was not stupid, close to illiterate, but information should be given in lay terms. Mayor Heath thanked Mr. Sheward for the answers provided to Mr. Peters.

SAFETY/SERVICE DIRECTOR

Mr. Sheward stated there was a utility issue, a customer at 196 N. High Street, Carroll resident, had a leaking toilet, the house is vacant, he paid the \$306 water bill, asked for relief on the \$520 sewer bill. Mr. Speakman stated it should go to the utility committee. Mr. Eric Brown noted that in the past we reduced sewage to a normal month, Mr. Carroll called him also, told him to call you. Mr. Sheward stated council needs to make a decision. Mr. Eric Brown stated committee will meet. Mr. Sheward also stated that Tammy Beatty of Short Street asked for an electric hook up for an RV trailer for her uncle to live in during the summer, this is outside the city limits, haven't checked township rules, but she did, does the city want to provide. Mr. Eric Brown made a motion to provide with a separate meter base, seconded by Mr. Wiggins. In a voice vote, all Council agreed. Mr. Cary Brown noted that Tammy had also contacted him. Mr. Evans asked about water and sewer. Mr. Sheward stated they would use utilities in the house. Mr. Eric Brown asked about additional expense. Mr. Adams asked pursuant to township. Mr. Sheward stated she has discussed with them, no guidelines. The questions and answers provided to Mr. Peters, see attached, this took a while but all questions were answered. The railroad notified the city there are three bridges out of service, supposed to look at repairing.

The sewer plant is virtually online, water flow, adjustment, and paved streets. This will meet the August 1st deadline, we avoided EPA fines. Mr. Sheward noted they will start FOP negotiations next week, all council members were given a copy of the current contract, have received no input. Mr. Sheward reminded members of the rules, one question, and then all others have a chance to ask questions. Mr. Cary Brown asked about the Comstock building, Mr. Landrum was released from prison on July 2, did the administration contact him before demolition. Mayor Heath stated he didn't keep up on the release of inmate's maybe that would be a good job for Mr. Cary Brown. Mr. Cary Brown stated with him being released, this should have been his responsibility. Mr. Sheward stated it was probably his responsibility anyway. Mr. Cary Brown stated he didn't make it a practice of going in on Friday evenings to demolish other people's property. Mr. Sheward stated if you have a problem, just say it. Mr. Cary Brown asked about retrieving the funds. Mr. Sheward stated they will be recouped when the property is sold. Mr. Cary Brown stated with the general fund deficit, we spent \$9500 to tear down a building that we did not own. Mr. Sheward stated we could be liable if some one were to be hurt. There is another building in town, the owner won't pay the taxes, let alone demolish the building. Mr. Cary Brown stated he understood that. Mr. Sheward stated the building was removed legally. Mr. Cary Brown stated the building should have come down, would just like to retrieve those funds as soon as possible. Mayor Heath stated when Mr. Detty returns, every thing will happen. Mr. Elliott stated he represented the third ward, and commended the administration for demolishing the building. Mr. Cary Brown stated he liked how Mr. Evans was over the redistricting committee and turned himself right into the 3rd ward, along with Mr. Adams and Mr. Elliott' help. Mr. Evans stated we made the relocations, all voted. Mr. Speakman stated Cary your done.

Mr. Smith asked about the Morton Salt \$8000 for the 2010 winter, did the price go down. Also the Rumpke disposal fees, \$25,000 can we negotiate. Mr. Sheward stated he was not privy to when this started, not sure if we can negotiate. This started with Beach Hollow and tipping fees, other issues. Mr. Speakman stated this was a long term contract. Mayor Heath stated solid waste district. Mr. Sheward stated they hurt the city with dumpster business. Pike Sanitation paid \$10000 the other day, don't know if we could clear. Mr. Eric Brown noted that this franchise fee, with out it the garbage fund would be in jeopardy. This is the highest fee in the country, questioned, and wanted the business. Mr. Smith stated they

could have lost, taking commercial business. Flat fee of \$25,000, they pay us \$10,000. Mr. Eric Brown stated when we looked at five years ago, couldn't afford dumpsters, better to charge the franchise fee, they were already here, we would have to fix dumpsters, a lot of expense. Mr. Smith stated that is the cost of doing business, there is that word "can't" again. Mr. Sheward stated he made a proposal before the purchase of the new truck, council decided not to go into the dumpster business. Mr. Evans stated they were in the dumpster business before we were. Mr. Humphreys suggested calling a budget and finance meeting about rents and right of ways, find answers. Mr. Adams will schedule. Mayor Heath stated Mr. Detty should be involved. Mr. Adams scheduled the meeting for Monday, August 3, 2009 at 7:00 p.m. making it a general meeting.

Mr. Smith made a motion to go into executive session to discuss contractual matters, seconded by Mr. Elliott. In a roll call vote, all agreed with the exception of Mr. Cary Brown. Council went into executive session at 8:20 p.m.

Mr. Smith made a motion to return to regular session, seconded by Mr. Eric brown. In a voice vote, all Council agreed. Council returned to regular session at 8:30 p.m.

ORDINANCES AND RESOLUTIONS

ORDINANCE NO. 55-09

AN ORDINANCE TO REVISE THE CODIFIED ORDINANCES BY ADOPTING CURRENT REPLACEMENT PAGES THERETO AND DECLARING AN EMERGENCY.

Second Reading

Mr. Adams made a motion to suspend the rules, seconded by Mr. Wiggins. In a roll call vote, Council voted as follows:

Mr. Evans -- yes
Mr. Adams -- yes
Mr. Eric Brown -- yes
Mr. Smith -- yes
Mr. Cary Brown -- yes
Mr. Elliott -- yes
Mr. Wiggins -- yes

In a roll call vote to adopt the ordinance, Council voted as follows:

Mr. Evans -- yes
Mr. Adams -- yes
Mr. Eric Brown -- yes
Mr. Smith -- yes
Mr. Cary Brown -- yes
Mr. Elliott -- yes
Mr. Wiggins -- yes

ORDINANCE NO. 55-09 DULY ADOPTED

ORDINANCE NO. 60-09

AN ORDINANCE APPROVING ADDITIONAL APPROPRIATIONS IN THE GENERAL FUND – ADMINISTRATIVE SERVICES.

Second Reading

Mr. Cary Brown made a motion to suspend the rules, with no second, the motion died.

ORDINANCE NO. 61-09

AN ORDINANCE ABOLISHING THE POSITIONS OF FULL TIME RECREATION DIRECTOR AND THE TWO PART TIME ASSISTANT RECREATION DIRECTORS, AND ESTABLISHING THE POSITIONS OF YOUTH BASEBALL PROGRAM COORDINATOR, YOUTH BASEBALL UMPIRE COORDINATOR, AND YOUTH SOFTBALL PROGRAM AND UMPIRE COORDINATOR.

Second Reading

Mr. Wiggins made a motion to amend the positions, to youth softball program coordinator at a rate of \$750.00 and softball umpire coordinator at a rate of \$250.00, seconded by Mr. Eric Brown. In a voice vote, all Council agreed.

Mr. Evans stated that this being a contract position is not an impossibility, need to talk to Mr. Detty, this would cut back on PERS, Medicare, this needs looked into. Mayor Heath stated he was not opposed. Mrs. Sexton stated they could look at, but this is retroactive, just depends. Mr. Evans stated we can't go back, make contract employee, we can delay and look at. Mr. Adams asked if these people were not yet paid this year. Mrs. Sexton stated there were tests to determine control, meet, but assuming, we know up front. Mr. Adams stated need a resolution to pay for this year. Mrs. Sexton stated no just look at the future, restructure. Mr. Wiggins could amend to year 2009, look at changing in 2010. Mr. Evans stated why we just can't pay. Mr. Sheward because the pay was never established. Mr. Smith stated this mere technicality to abolish. Mr. Heath stated no one could say when positions are open. Mr. Smith stated we do not know what the future holds, possible funding. Mr. Evans stated he was not opposed.

Mr. Smith made a motion to suspend the rules, seconded by Mr. Elliott. In a roll call vote, Council voted as follows:

- Mr. Evans – yes
- Mr. Adams – yes
- Mr. Eric Brown – yes
- Mr. Smith – yes
- Mr. Cary Brown – yes
- Mr. Elliott – yes
- Mr. Wiggins – yes

In a roll call vote to adopt the ordinance, Council voted as follows:

- Mr. Evans – yes
- Mr. Adams – yes
- Mr. Eric Brown – yes
- Mr. Smith – yes
- Mr. Cary Brown – yes
- Mr. Elliott – yes
- Mr. Wiggins – yes

ORDINANCE NO. 61-09 DULY ADOPTED AS AMENDED

ORDINANCE NO. 63-09

AN ORDINANCE TO MOVE APPROPRIATIONS, AND DECLARING AN EMERGENCY.

First Reading

Mr. Elliott made a motion to adopt the ordinance, seconded by Mr. Eric Brown. In a voice vote, all Council agreed.

Mrs. Sexton stated this was engineering fees at Jisco/Hammertown dams. Mr. Humphreys stated this was passed; Mr. Wilson spent the money elsewhere. Mrs. Sexton stated the ordinance was passed in June. Mr. Sheward stated this was the inspection, now repairs. Mr. Smith stated then another ordinance for repairs. Mr. Sheward stated money was not in the correct account.

Mr. Smith made a motion to suspend the rules, seconded by Mr. Elliott. In a roll call vote, Council voted as follows:

Mr. Evans – yes
Mr. Adams – yes
Mr. Eric Brown – yes
Mr. Smith – yes
Mr. Cary Brown – yes
Mr. Elliott – yes
Mr. Wiggins – yes

In a roll call vote to adopt the ordinance, Council voted as follows:

Mr. Evans – yes
Mr. Adams – yes
Mr. Eric Brown – yes
Mr. Smith – yes
Mr. Cary Brown – no
Mr. Elliott – yes
Mr. Wiggins – yes

ORDINANCE NO. 63-09 DULY ADOPTED

ORDINANCE NO. 64-09

AN ORDINANCE AUTHORIZING THE CITY TO ENTER INTO AN AGREEMENT BETWEEN THE CITY OF JACKSON, OHIO, AND THE BOARD OF COMMISSIONERS OF JACKSON COUNTY, OHIO, FOR THE PROVISION OF A PUBLIC DEFENDER FOR INDIGENTS, AND DECLARING AN EMERGENCY.

First Reading

Mr. Eric Brown made a motion to adopt the ordinance, seconded by Mr. Elliott. In a voice vote, all Council agreed.

Mr. Eric Brown made a motion to suspend the rules, seconded by Mr. Adams. In a roll call vote, Council voted as follows:

Mr. Evans – yes
Mr. Adams – yes
Mr. Eric Brown – yes
Mr. Smith – yes
Mr. Cary Brown – yes
Mr. Elliott – yes
Mr. Wiggins – yes

In a roll call vote to adopt the ordinance, Council voted as follows:

Mr. Evans – yes
Mr. Adams – yes
Mr. Eric Brown – yes
Mr. Smith – yes
Mr. Cary Brown – yes

Mr. Elliott – yes
Mr. Wiggins – yes

ORDINANCE NO. 64-09 DULY ADOPTED

ORDINANCE NO. 65-09

AN ORDINANCE APPROVING ADDITIONAL APPROPRIATIONS IIN THE WATER PLANT
PROJECT FUND, AND DECLARING AN EMERGENCY.

First Reading

Mr. Evans made a motion to adopt the ordinance, seconded by Mr. Eric Brown. In a voice vote, all Council
agreed.

Mr. Smith asked if \$1.4 million, change orders to the contract. Mr. Sheward explained that this was for the
loan/grant stimulus. Mayor Heath stated project cost went up, greater loan, EPA changes, still at 0%
interest. Mr. Smith stated the cost of this project has increase \$430,000 in seven months and has not even
started. Mr. Sheward stated this may not be the end of it. Mr. Eric Brown questioned if this needed done
before it was bid; the bids may come in lower. He was concerned after the problems that occurred at the
sewer plant. Mrs. Sexton the engineering funds need approved now, the rest can wait. Mr. Adams made a
motion to amend the amount to \$129,850.00, seconded by Mr. Wiggins. In a voice vote, all Council
agreed.

Mr. Wiggins made a motion to suspend the rules, seconded by Mr. Adams. In a roll call vote, Council
voted as follows:

Mr. Evans – yes
Mr. Adams – yes
Mr. Eric Brown – yes
Mr. Smith – yes
Mr. Cary Brown – yes
Mr. Elliott – yes
Mr. Wiggins – yes

In a roll call vote to adopt the ordinance, Council voted as follows:

Mr. Evans – yes
Mr. Adams – yes
Mr. Eric Brown – yes
Mr. Smith – yes
Mr. Cary Brown – yes
Mr. Elliott – yes
Mr. Wiggins – yes

ORDINANCE NO. 65-09 DULY ADOPTED

ORDINANCE NO. 66-09

AN ORDINANCE AUTHORIZING AN AGREEMENT BETWEEN THE CITY OF JACKSON , OHIO
AND PAUL J. BERRIDGE, FOR THE PURCHASE REAL PROPERTY AND WETLAND
MITIGATION, AND DECLARING AN EMERGENCY.

First Reading

Mr. Eric Brown made a motion to adopt the ordinance, seconded by Mr. Adams. In a voice vote, all
Council agreed.

CORRESPONDENCE - None

OLD BUSINESS

Mr. Speakman apologized for losing control of the meeting; he suggested that members read their council rules and Roberts rules. One question, then around the table and one follow up question. He stated that members are not listening to the answers given. Mr. Cary Brown stated the rules need revisited, as he feels his rights have been violated. Mr. Speakman stated to read Roberts rules. Mr. Cary Brown made a motion to revisit the council rules, due to no seconded the motion died.

NEW BUSINESS - None

ADJOURN

Mr. Evans made a motion to adjourn, seconded by Mr. Smith. In a voice vote, all Council agreed. Council adjourned at 8:50 p.m.

Tera Brown
Tera Brown
Clerk
Date 8/10/09

Ron Speakman
Ron Speakman
Council President
Date 8/10/09

JOHN L. "JACK" DETTY

Jackson City Law Director

145 Broadway Street

Jackson, Ohio 45640

Phone: 740-286-2201

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jdetty@jacksonohio.us

Jackson City Council

July 27, 2009

REPORT OF THE LAW DIRECTOR

The following is the Report of the Law Director:

• TONIGHT'S COUNCIL MEETING

- As I reported at the last Council meeting I am unable to attend this evening's Council Meeting.
- I have attempted to have all Council packets and materials prepared and ready in advance (by 4:00 p.m. last Thursday, July 23, 2009).
- This will be one of the few meetings I have missed over the last 15 years. I appreciate your cooperation.

• ORDINANCES AND RESOLUTIONS - NOTES

- Ordinances 64-09 is the Agreement for the City's share of the contract to provide indigent defendants with court appointed counsel.
 - The amount is the same as last year for the July 1 through December 31, 2008 period.
 - This needs to be passed as soon as possible in order that there is no interruption in the service. Suspension of the rules would be appreciated.
- Ordinance 66-09 concerns the Berridge property. Councilman Smith has information on this matter. I would suggest this not be released to the public until all discussions are completed and the Ordinance is ready to be read. You may wish to have an executive session to discuss the matter before you read the Ordinance. That is your call.
- Ordinances 63-09 and 65-09 are matters from the Auditor's Office. They can give an explanation on these ordinances.

- **INDEPENDENT CONTRACTORS**

- At the last meeting an issue concerning independent contractor vs employee was raised.
- Attached find research which I have prepared concerning this matter. Independent contractors are permitted if they meet the tests set forth by law.

- **RAILROAD – PROPOSED EXPANSION TO OHIO RIVER**

- I have sent an email to Mr. Wiggins, the other members of the Railroad Committee, and the administration, with my concerns on this issue.
- I am sure Mr. Wiggins will report on this matter and take appropriate action.

- **RAILROAD – City vs US Rail**

- Here is a quick nutshell version of this suit, and where it presently stands.
 - March 10, 2009 - The City filed its Complaint in the Jackson County Common Pleas Court. The City also filed a Request for Appointment of Receiver.
 - The Common Pleas Court held a hearing on the City's motion for receiver.
 - The City filed several Notices to Take Depositions of numerous individuals. The depositions were scheduled for July and August of 2009.
 - April 20, 2009 – The Common Pleas Court issued a Stipulated Temporary Order. This was an order the City and US Rail each agreed upon.
 - June 1, 2009 – US Rail filed a Motion in United States District Court, Southern District of Ohio, Eastern Division, to have the matter removed to Federal Court.
 - June 26, 2009 – US Rail filed an Answer, Counterclaim, and Third Party Complaint, and an Amended Answer, Counterclaim, and Third Party Complaint. The Answer basically denies the allegations in the City's original Complaint. The Counterclaim asks for Injunctive Relief, Declaratory Relief, and alleges Breach of the Lease Agreement. The Third Party Complaints are one against Mayor Heath and one against Councilman Evans alleging they each made false statements. The Third Party Complaints seek monetary damages from the individuals.
 - July 1, 2009 – The City filed a Motion to have the matter remanded, or moved back, to the Jackson County Common Pleas Court.

- The City's insurance carrier has agreed to represent the City in the Counterclaim and also to represent Mayor Heath and Councilman Evans in the Third Party Complaints.
 - No answers or responses have been filed as of today's date concerning the Counterclaim or Third Party Complaints.
- That is a brief history of the filings in this matter to date.
- The City Council has approved the hiring of outside counsel to represent the City in this suit. Local counsel William Martin has been retained, and the City also retained Chester, Wilcox & Saxbe to represent the City in the federal court proceedings.
- The bills to date for outside counsel are as follows:
 - Chester, Wilcox & Saxbe \$ 8,320.04
 - William C. Martin \$ 5,590.50
 - NOTE: Mr. Martin's is year to date, and not all of the fees are for the suit involving the railroad.
- The insurance company has retained Mazanec, Raskin, Ryder & Keller Co., L.P.A. to represent the City's interests. The lead attorney is Robert Stoffers.
- This is all recent activity and I am not yet sure how all this will mesh together with Chester, Wilcox & Saxbe, but I assure you I will take all efforts to keep the City's expenditures as low as possible.

• BERRIDGE PROPERTY

- I have prepared an agreement between the City and Berridge.
- That agreement is in ordinance form to be presented at tonight's Council meeting. I have sent this information to Councilman Smith who has agreed to present this in my absence.
- If this ordinance and agreement passes we will proceed immediately to obtain a survey, and then to close on the property.

• MUNICIPAL COURT

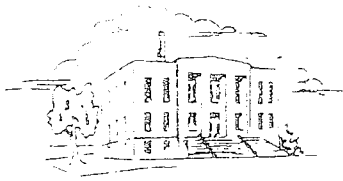
- The Municipal Court is having computer problems and could not provide me with information on Court activity for this meeting.
- I will hopefully have a more detailed report for the next Council meeting.

• MADD

- The seminar being sponsored by MADD (reported at last meeting) is scheduled for August 27, 2009.
- Law enforcement from several adjoining counties are invited to attend.
- I will be the presenter at this seminar.

*As always, thank you for your service, and
if at any time you have any questions or would like to
discuss any issues with me please feel free to stop
by my office, or call me at 710-1214.*

John L. "Jack" Detty



RANDY R. HEATH, *Mayor*
WILLIAM R. SHEWARD, *Director of Public Service / Safety*

CITY OF JACKSON

MEMORIAL BUILDING 145 BROADWAY ST. JACKSON, OHIO 45640
(740) 286-3224 (740) 286-2201

July 23, 2008

Mr. John Peters
P. O. Box 808
Jackson, OH 45640

Dear Mr. Peters:

Per your request of June 8, 2009, please find the answers listed below:

1. Prior to 11/25/05, how were electric rates calculated? In the 2008 (most current edition) the codified ordinances listed a per KWH of \$15.04. I discussed this with Mr. Woltz who indicated that the Utility Dept. knew that this was wrong so they moved the decimal point to .1504 per KWH. Who/how gave them authority to change any legislation passed by council? How many steps did it go through before it was voted on? Did any one; the law director, the council, the clerk, the mayor ever read it before vote? What is the correct procedure if corrections need to be made? Why were these procedures never followed for 15 years?

The Codified Ordinances of the City of Jackson are written and established by an outside contractor (Walter Drane Co.) using the original Ordinances as a basis. We have discovered that there are some inconsistencies from time to time when the original document is matched up to the codified ordinance and, in the past, no one at the City, as far as I know, has been comparing them. It is our intention to assure that codified ordinances are correct. In the case you cited, the original Ordinance #143-03, 15.04 cents per KWH, and the codified ordinance, \$15.04 per KWH, Ord. #33-04 is a replacement for #143-03, which contained a scrivener's error (the dollar sign). So, there was no decision made to modify the rate. The ordinance was corrected legally, as it should have been.

2. Why does the city purchase more power than is required? Who in the city is responsible on a monthly basis to determine how much power is to be purchased? Why does the city sell it back for less than the purchase price? If we don't need it why buy it?

The City has numerous contracts with AMP-Ohio for the purchase of power. Some are long term – with the City actually owning part of a power plant, guaranteeing power for a period of time; others are long-term contracts solely, and then short-term purchases. It is a significant balancing act to be certain that enough long-term power is purchased to meet the needs of the City, without over-purchasing because of uncontrollable circumstances; such as weather, plant closing, production levels, etc. The answer to your question "If we don't need power, why do we buy it?" is simply that we have already bought it by the time we know we don't need it. When we do not need it, we must sell it because we cannot store it.

*Jackson County Apple Festival
Held Annually Third Full Week in September*



code. Why is the language in 921.08 not the same as Or. #32-93 as passed by council on 4/26/93? Who changed the language? Why? By what authority?

8. The utility dept. (Mr. Woltz) has a fuel adjustment sheet that he provided bo me, why does the rate shown move from three decimal places (example .002078 in Jan. of 2008 and have "billing correction" of .018859?) What is a "billing correction"? One cent does not sound like too much until you consider one cents times 5,000 customers! It does not take long to build cash.
9. Section 921.08 of the city code indicates that any fuel adjustment shall trigger a one-hundredth of a cent one-tenth of a mill increase not a full cent. Why is fuel adjustment as high as one-third of some customers electric bill?
10. Mr. Woltz uses a calculation method that he has indicated is "His" way of doing the fuel adjustment, by what authority? What is his job description as it relates to electric use calculation? What does the Utility Dept. supervisor calculate? What did they do before Mr. Woltz? Was it done right or wrong? 921.08 has been in place since 1993. Is it being used to generate equity/case for use elsewhere? How much money is the fuel adjustment for a customer? Please provide a representative sample of these costs for an electric customer.

The answers to Questions 7, 8, 9 and 10 are listed below.

Fuel Adjustment Clause

The term "Fuel Adjustment Clause" was apparently used in 1993 when this particular item was established because of world-wide issues with fuel costs. Fuel cost is only part of this formula; however, and in actuality, it is a method to recover constantly-changing costs of purchasing electric. This clause in its original form came from Ordinance #32-93 (4/26/93). The Ordinance was created by an Electric Rate Study performed by J. S. Sawvel & Associates, who are Public Utility Consultants located in Toledo, Ohio. I know that you have copies of this clause, so I will explain the clause in Layman's Terms":

"The base rates as established in Section 1 of the Ordinance shall be increased by the amount of monthly power costs greater than .036228, so:

*.066381 cents/KWh! – Cost of power from AMP-Ohio.
- .036228 – Base Factor*

.030153 – Amount greater than constant .036228

*.030153 divided by .85 = .035474 "Fuel Adjustment" power cost adder
So, .035474 cents per KWH would be added to the base rate by Ordinance.*

...to cause an increase in the power cost adjustment clause. If the power supply cost is less than .036228, the power cost adder will be zero.

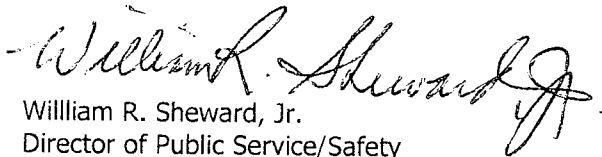
Cheryl, in the Utility Office, was the employee charged with making this calculation, and she relates that, in the beginning, for several months, her calculations were checked and verified by Sawvel engineers.

would it be more cost effective to sell the Municipal Electric, that is a question which would require a great deal of research to make an intelligent answer. For years, in the past, City Electric was less costly than AEP. Currently, that is not true, due to an artificially lower rate from AEP because of a Federal Court decision – AEP recently requested 15% increases for the next three (3) years, and were granted 7%, which means that their rates will increase over 21% during a period which ours will raise approximately 6%. Cost is not the only consideration when looking at utility services. Ask the residents on Redondo Drive who are serviced by AEP how long they were without power during last winters' ice storm while their neighbors with Municipal Power never lost power. The idea of selling municipal utilities could be extended to other areas such as Garbage and Water and the residents would have no control over service or charges. Essentially, you would have no ability to bring forth the questions you have and an even smaller opportunity to affect any changes.

13. In Ordinance #80-07 (that you sponsored) the city contracted to purchase up to 10,000 kilowatts of 7x24 purchase calendar year 2008 through 2010. What is the difference between purchase of kilowatts vs. KWH? What is 7x24 and 5x16 purchases? Is this peak power? Why do we need this much peak power? Are you meeting with AMP-Ohio on a regular basis for planning and cost savings? Please advise me of the next meeting date(s). AMP-Ohio indicates on their web site that they will meet with the city to review rates and power adjustment clauses, are any of these meetings scheduled? Please advise me of these meetings also.

Kilowatts and Kilowatt Hours are terms which are, at times, incorrectly used to mean the same thing. The electric we buy is quantified as KWH. 7x24 means we receive power 7 days a week, 24 hours day. 5x16 means that we receive power Monday through Friday, 16 hours per day. The reason for this delineation should be obvious – we need constant power so we are never in the dark; and, we need more power on week-days when schools and businesses are in operation. When we forecast needs, we try to come as close as possible, but be slightly above the amount required, because even selling power back is less expensive than purchasing spot power to make up the difference. We have, several times, met with and had discussions with AMP-Ohio in the past 18 months, although none are scheduled at this time.

Sincerely,



William R. Sheward, Jr.
Director of Public Service/Safety

WRS/rrb

Attachment

SAMPLE ELECTRIC BILL COMPUTATION
 GIVEN 1000 KWH USAGE – JULY, 2009
 BASED ON ORD. #105-08
 INSIDE CORPORATION

BASE RATES:

First 20 Kwh	.1579 x 20	=	\$	3.16
Next 30 Kwh	.1279 x 30	=		3.83
Next 150 Kwh	.0949 x 150	=		14.24
Over 200 Kwh	.0816 x 800	=		65.28
				\$86.51

POWER COST ADJUSTMENT (FUEL ADJUSTMENT CLAUSE)

AMT. PD. TO AMP FOR ELECTRIC PURCHASED

Kwh FURNISHED

= COST/KWH

$$\frac{\$1,015,952.47}{14,873,019} = 0.068308$$

Constant	-	0.068308
		.036228

$$0.032080 / .85 = 0.037742$$

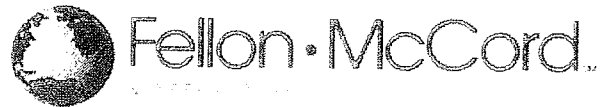
$$0.037742 \times 1000 \text{ Kwh} = \text{\$37.74 Fuel Adj.}$$

EXCISE TAX

$$1000 \text{ KWH} \times .00465 \text{ cents/Kwh} = \text{\$ 4.65}$$

TOTAL BILL

\$128.90



June 25, 2009

Mr. Bill Sheward
Director of Service / Safety
145 Broadway Street
Jackson, OH 45640-1656

Dear Bill,

As per the agreement execute between the City of Jackson, Ohio ("Jackson") and DaCott Power and Transmission Solutions ("DaCott") on or about June 12, 2008, Fellon McCord & Associates, ("Fellon-McCord") as part of the October 1, 2008 acquisition of the DaCott assets, is obligated to provide the following via Project 2: On a monthly basis Fellon-McCord will review Jackson's invoice(s) received from its wholesale power supplier and provide a discrepancy report.

The below are the observations that Fellon-McCord has produced upon review of Jackson's May 2009 Power Supply Invoice received from Jackson's current power supplier, AMP-Ohio, Inc.

May 2009 Power Invoice Review

Based on the results of the May Tie Out versus the AMP-Ohio Invoice and AMP-Ohio's Invoice compared to AMP-Ohio's 2009 Forecast Capacity plan, Fellon-McCord has determined that no significant discrepancies exist relative to the AMP-Ohio 2009 Capacity Plan for the month of May.

Fuel Cost Adjustment

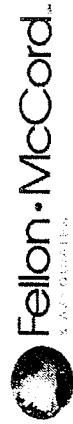
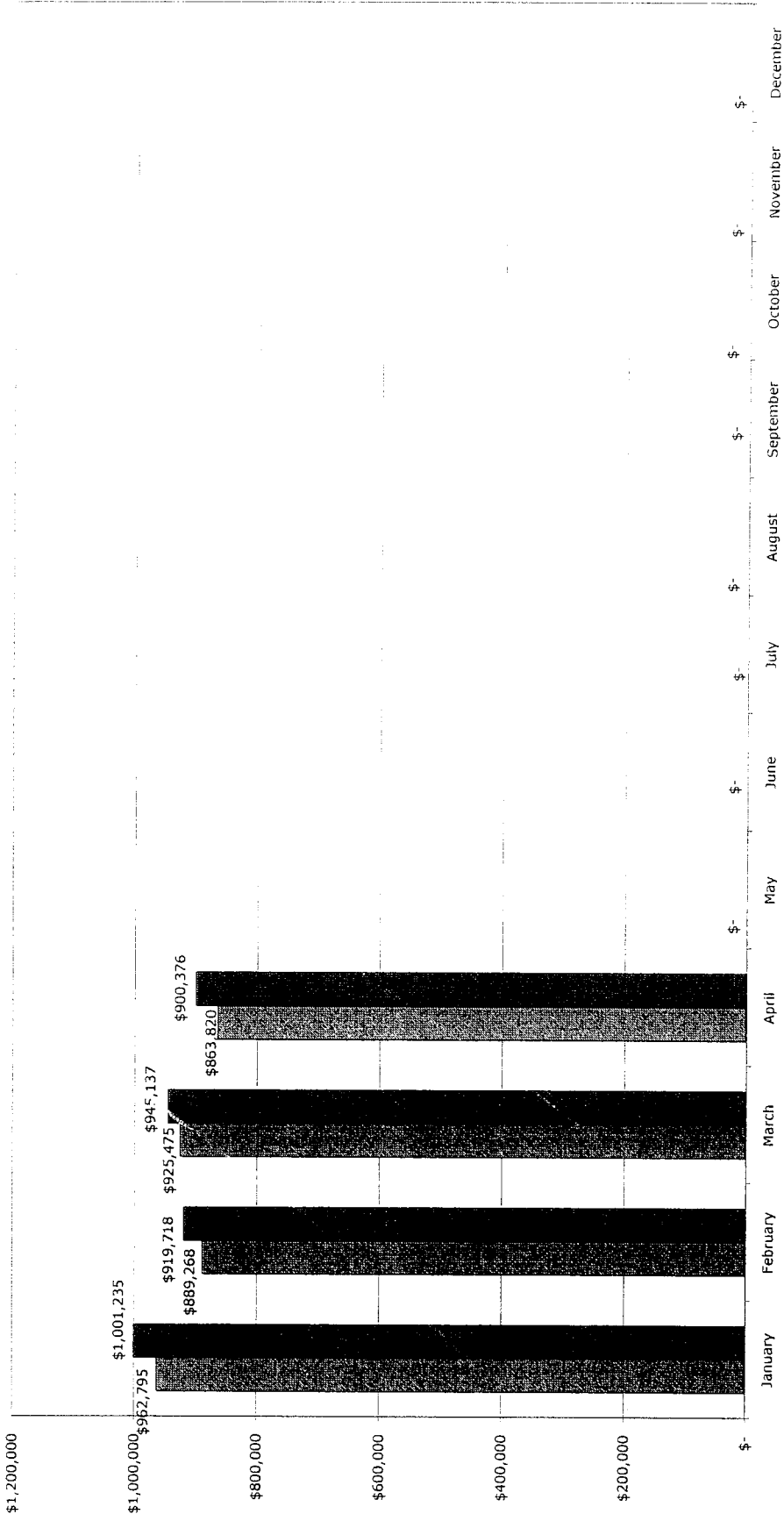
The sum total of dollars invoiced to Jackson for the month of May 2009 (i.e. J. Aron, JV5 and Power Invoice) equals \$928,442.27. The total dollars are applied to 13,512,288 of energy delivered to Jackson at its 138kV interface with the AEP transmission system, thus equating to \$0.0687109/kWh (or ¢6.87109/kWh). From Jackson's codified ordinances, chapter 921.08 (Electric Service, Fuel Cost Adjustment) calls for a Fuel Cost Adjustment if the cost of energy delivered to Jackson is greater than the \$0.036228/kWh. The resulting Fuel Cost Adjustment is the positive difference of the actual cost of delivered energy minus \$0.036228/kWh divided by 0.85. Thus, for the month of May 2009 Fellon-McCord calculates the Fuel Cost Adjustment as $\$(0.0687109 - 0.036228)/0.85\text{kWh}$ or $\$0.0382151/\text{kWh}$.



City of Jackson Monthly Power Costs
April-09

Line No		Demand MW	Energy MWH	Demand Rate \$/MW	Energy Rate \$/MWH	Demand Charges	Energy Charges	Total Charges	Effective Rate \$/MWH
		A	B	C	D	E	F	G	H
1	Substitute Power								
	Sempra 7x24	3.00	2,160	\$ -	\$ 50.00	\$ -	\$ 108,000	\$ 108,000	\$ 50.00
2	Sempra 7x24	5.00	3,600	\$ -	\$ 47.15	\$ -	\$ 169,740	\$ 169,740	\$ 47.15
3	Substitute Power: 5X16	5.00	1,760	\$ -	\$ 63.91	\$ -	\$ 112,482	\$ 112,482	\$ 63.91
4	Landfill Gas	0.68	490	\$ -	\$ 35.91	\$ -	\$ 17,605	\$ 17,605	\$ 35.91
5	Adjustments for Substitute Power: Landfill Gas								
6	Woodsfield Sale	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	J. Aron (Prepay)	7.00	5,040	\$ -	\$ 43.41	\$ -	\$ 218,766	\$ 218,766	\$ 43.41
8	Gorsuch	2.40	1,252	\$ 9,237	\$ 56.37	\$ 22,170	\$ 70,565	\$ 92,735	\$ 74.08
9	JVS Diesels	3.60	-	\$ 3,250	\$ -	\$ 11,700	\$ -	\$ 11,700	\$ -
10	AMP Diesels	5.48	-	\$ 3,500	\$ 157.00	\$ 19,163	\$ -	\$ 19,163	\$ -
11	St. Marys Sale	(2.00)	(1,440)	\$ -	\$ (52.14)	\$ -	\$ (75,082)	\$ (75,082)	\$ -
70	Morgan Stanley (Lehman Replacement)	2.00	1,440	\$ -	\$ 50.75	\$ -	\$ 73,080	\$ 73,080	\$ 50.75
72	Shelby Sale	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73	Cargill Sale	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
74	WAMPUM Sale	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	JVS Sale	(4.00)	(512)	\$ -	\$ (48.00)	\$ -	\$ (24,576)	\$ (24,576)	\$ -
76	Dover Sale	(4.00)	(2,880)	\$ -	\$ (49.58)	\$ -	\$ (142,790)	\$ (142,790)	\$ -
0	Total Substitute Power Charges					\$ 53,032	\$ 695,177	\$ 580,843	
	New York Power Authority Power:								
12	Firm Power	1.07	482	\$ 9,351	\$ 20.52	\$ 10,015	\$ 9,991	\$ 19,906	\$ 41.31
13	Interruptible Power	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Adjustment for NYPA -						\$ (2,964.99)	\$ (2,964.99)	
15	JVS Power	3.00	2,160	\$ 28,810	\$ 20.29	\$ 86,430	\$ 43,831	\$ 130,260.72	\$ 60.31
16	Adjustment for Previous Month Pool Power							\$ -	
	Pool Power								
17	Purchases from Pool		373,710		\$ 33.15		\$ 12,390	\$ 12,389.98	\$ 33.15
38	Sales to POOL		(884)		\$ 29.50		\$ (26,062)	\$ (26,062)	\$ 29.50
0	Adjustment for Previous Month Pool Power							\$ -	
	Total Pool Power:						\$ (13,672)	\$ (13,672)	
0	Total Power Charges					\$ 149,478	\$ 732,262	\$ 714,373	
	Transmission Charges:								
19	Transmission Charges (based on PJM) MW	21.70	-	\$ 1,168		\$ 25,334	\$ -	\$ 25,333.98	
20	PJM Spinning Reserve MWH	-	10		833.36	\$ -	\$ 7,995	\$ 7,995.22	\$ 933.36
21	PJM Operating Reserve MWH	-	10		(260.66)	\$ -	\$ (2,501)	\$ (2,500.75)	
22	FTR Charges	-	-			\$ -	\$ -	\$ -	
23	UCAP Sales/Purchases	-	-			\$ -	\$ -	\$ -	
24	Allocation of Revenue Rights	-	-			\$ -	\$ -	\$ -	
25	Congestion Costs	-	-			\$ -	\$ -	\$ -	
26	Point to Point Transmission Charges	-	-			\$ -	\$ -	\$ 1,201.24	
27	Reactive Charge kVAR:	-	4		300.00	\$ -	\$ 1,269	\$ 1,269	\$ 300.00
60	RPM Sales/Purchases	-	20		4,780.92	\$ -	\$ 97,244	\$ 97,244	
28	Total Transmission Charges:					\$ 25,324	\$ 6,763	\$ 130,542	
	Other Charges:								
29	Dispatch Center Charges:						\$ 7,351.86	\$ 7,351.86	
40	2007 Annual Retail Sales		181,916		0.01	\$ -	\$ 1,892	\$ 1,892	
31	Baseload/Business Development Charges						\$ -	\$ -	
32	Service Fee B. Energy Delivered		13,013		0.38	\$ -	\$ 4,945	\$ 4,945	
50	Key Account Representative Service						\$ -	\$ -	
	SECA								
33	Current Month Seca Charge								
34	Interest Accrued on Deferred Seca Charges								
35	Deferred Seca Charges								
36	Total Other and SECA Charges						\$ 14,188.73	\$ 18,904.42	
	Miscellaneous Adjustments								
30	Meter Charges					\$ 4,716	\$ -	\$ 4,716	
	LOSSES (Meter losses minus JVS losses minus Gorsuch losses)		-29						
39	Total Charges					\$ 178,827.01	\$ 780,210.95	\$ 663,330.01	\$ 60.38

Total Jackson Power Costs by Month (January - April 2009)
Actual Costs vs. Forecasted Costs



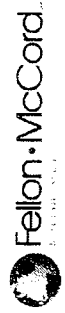
* The amount shown is the Actual Jackson Invoice, plus JVS charges, plus the J. Aron prepay charge.

Legend:
 Jackson's Invoice Actual Costs*
 BAMP Forecasted Costs

City of Jackson Annual Summary of Power Costs

Line No.	Cost Component	Total	January	February	March	April	May	June	July	August	September	October	November	December
		A	B	C	D	E	F	G	H	I	J	K	L	M
1	Purchased Power													
2	Substitute: 7x24 (5 year)	\$ 432,000	\$ 111,600	\$ 100,800	\$ 111,600	\$ 108,000								
3	Substitute: 7x24 (3 year)	\$ 678,960	\$ 175,398	\$ 158,424	\$ 175,398	\$ 169,740								
4	Substitute: 5X16 (2 year and 4 year)	\$ 434,588	\$ 107,369	\$ 102,256	\$ 112,482	\$ 112,482								
5	Landfill Gas	\$ 70,990	\$ 18,774	\$ 16,385	\$ 18,225	\$ 17,605								
6	Adjustment for Landfill Gas	\$ (5,712)	\$ -	\$ (2,688)	\$ (3,024)	\$ -								
7	Woodsfield Sale	\$ 874,846	\$ 226,079	\$ 204,205	\$ 235,775	\$ 218,796								
8	J. Aron (AMP Annual)	\$ 369,843	\$ 94,100	\$ 86,983	\$ 96,024	\$ 92,735								
9	RHGS Power	\$ 46,800	\$ 11,700	\$ 11,700	\$ 11,700	\$ 11,700								
10	JVS Diesels	\$ 76,650	\$ 19,163	\$ 19,163	\$ 19,163	\$ 19,163								
11	AMPO Diesels	\$ 72,116	\$ 13,787	\$ 19,994	\$ 18,429	\$ 19,906								
12	NYPA Firm Power													
13	NYPA Interruptible Power													
14	NYPA Adjustment	\$ 2,562	\$ 2,271	\$ 4,933	\$ (1,677)	\$ (2,965)								
15	JVS 7x24	\$ 526,428	\$ 133,704	\$ 130,925	\$ 131,539	\$ 130,261								
16	Adjustment for Previous Month Pool Power	\$ -	\$ -	\$ -	\$ -	\$ -								
17	Market A Rebates	\$ 24,107	\$ 7,653	\$ 3,350	\$ 514	\$ 12,390								
18	St. Mary's Sale	\$ (300,326)	\$ (77,984)	\$ (70,076)	\$ (77,984)	\$ (75,082)								
19	Morgan Stanley 7x24 (Lehman Replacement)	\$ 292,320	\$ 75,516	\$ 68,208	\$ 75,516	\$ 73,080								
20	Shelby Sale	\$ (78,305)	\$ (41,143)	\$ (37,162)	\$ -	\$ -								
21	Cargill Sale	\$ (14,720)	\$ -	\$ (14,720)	\$ -	\$ -								
22	WahPUM Sale	\$ (15,178)	\$ -	\$ -	\$ (15,178)	\$ -								
23	JVS Sale	\$ (47,342)	\$ -	\$ -	\$ (22,766)	\$ (24,576)								
24	Dover Sale	\$ (142,790)	\$ -	\$ -	\$ (22,766)	\$ (142,790)								
25	Total Purchased Power Charges:	\$ 3,440,627	\$ 878,586	\$ 802,680	\$ 876,136	\$ 740,435								
26	Transmission Charges:													
27	Transmission Charges (based on PJM MW)	\$ 85,471	\$ 18,872	\$ 15,817	\$ 25,448	\$ 25,334								
28	PJM Operating Reserve Charges (Imports and Exports)	\$ 63,480	\$ 15,393	\$ 20,351	\$ 19,740	\$ 7,995								
29	PJM Spinning Reserve Charges (Imports)	\$ (595)	\$ 1,753	\$ 1,526	\$ (1,374)	\$ (2,501)								
30	FTR Charges	\$ -	\$ -	\$ -	\$ -	\$ -								
31	UCAP Sales/Purchases	\$ -	\$ -	\$ -	\$ -	\$ -								
32	Allocation of Revenue Rights	\$ -	\$ -	\$ -	\$ -	\$ -								
33	Congestion Costs	\$ (23,569)	\$ (5,368)	\$ (9,714)	\$ (9,689)	\$ 1,201								
34	Reactive Charge NVAR	\$ 4,618	\$ 1,328	\$ 1,097	\$ 924	\$ 1,269								
35	RPM Sales/Purchases	\$ 389,221	\$ 100,781	\$ 90,716	\$ 100,480	\$ 97,244								
36	Total Transmission Charges:	\$ 518,626	\$ 132,760	\$ 119,794	\$ 135,529	\$ 130,342								
37	Other Charges:													
38	Dispatch Center Charges	\$ 26,208	\$ 6,645	\$ 4,931	\$ 7,280	\$ 7,352								
39	ATP Meter Costs	\$ 10,340	\$ 2,262	\$ 2,693	\$ 670	\$ 4,716								
40	BaseLoad/Business Development Charges	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -								
41	Service Fee B	\$ 20,976	\$ 5,829	\$ 5,054	\$ 5,148	\$ 4,945								
42	Service Fee 'A' based on 2007 Annual Retail Sales	\$ 7,568	\$ 1,892	\$ 1,892	\$ 1,892	\$ 1,892								
43	Key Account Representative Service	\$ 2,560	\$ -	\$ 2,560	\$ -	\$ -								
44	SECA:													
45	Current Month Seca Charge	\$ -	\$ -	\$ -	\$ -	\$ -								
46	Interest Accrued on Deferred Seca Charges	\$ -	\$ -	\$ -	\$ -	\$ -								
47	Deferred Seca Charges	\$ -	\$ -	\$ -	\$ -	\$ -								
48	Total Other and SECA Charges:	\$ 71,652	\$ 16,627	\$ 21,130	\$ 14,990	\$ 18,904								
49	Sales:													
50	To PJM	\$ (246,756)	\$ (65,179)	\$ (54,336)	\$ (101,180)	\$ (26,062)								
51	Total Charges	\$ 3,643,258	\$ 962,295	\$ 889,268	\$ 925,471	\$ 862,326								
52	Total MWh's	\$ 55,192	\$ 13,598	\$ 13,500	\$ 13,941	\$ 13,013								
53	Effective Rate \$/MWh	\$ 65.98	\$ 62.77	\$ 66.86	\$ 68.35	\$ 66.38								

Note: Due to rounding the above summary amounts may not exactly match the AMP-Ohio monthly invoice amounts.



Invoice Tie Out

Comments

FELLON MCCORD & ASSOCIATES
 DETAIL INFORMATION OF POWER CHARGES
 CITY OF JACKSON
 April, 2009

Description	Demand Kw	Demand	Energy	Energy	Total
RICHARD H. GORSUCH PROJECT POWER:					
Base Demand Charge					\$28,400.00
Power Cost Adjustment	\$12.250000 / KW x	2,400 KW =			\$28,400.00
Previous Months Power Cost Adj.	\$1.628424 / KW x	2,400 KW =			\$3,907.02
TOTAL DEMAND CHARGES	\$9.237446 / KW x	2,400 KW =			\$22,169.87
Base Energy Charge	\$0.018050 / KW-hr x	21,658.740 KW-hr =			\$390.51
Power Cost Adjustment	\$0.037534 / KW-hr x	21,658.740 KW-hr =			\$807.54
Previous Months Energy Power Cost Adj.	\$0.000981 / KW-hr x	21,658.740 KW-hr =			\$208.12
TOTAL ENERGY CHARGES	\$0.056565 / KW-hr x	21,658.740 KW-hr =			\$1,206.17
Total Richard H. Gorsuch Project Power Charges:					\$22,734.84

AMP-OHIO
 DETAIL INFORMATION OF POWER CHARGES
 CITY OF JACKSON
 April, 2009

Description	Demand Kw	Demand	Energy	Energy	Total
NEW YORK POWER AUTHORITY POWER:					
Base Demand Charge					\$169,740.00
Power Cost Adjustment	\$1.628424 / KW x	2,400 KW =			\$3,907.02
Previous Months Power Cost Adj.	\$1.387130 / KW x	2,400 KW =			\$3,329.11
TOTAL DEMAND CHARGES	\$9.237446 / KW x	2,400 KW =			\$22,169.87
Base Energy Charge	\$0.018050 / KW-hr x	21,658.740 KW-hr =			\$390.51
Power Cost Adjustment	\$0.037534 / KW-hr x	21,658.740 KW-hr =			\$807.54
Previous Months Energy Power Cost Adj.	\$0.000981 / KW-hr x	21,658.740 KW-hr =			\$208.12
TOTAL ENERGY CHARGES	\$0.056565 / KW-hr x	21,658.740 KW-hr =			\$1,206.17
Total AMP-Ohio Project Power Charges:					\$169,740.00

NEW YORK POWER AUTHORITY POWER

Description	Demand Kw	Demand	Energy	Energy	Total
Base Demand Charge					\$10,015.27
Power Cost Adjustment	\$9.301228 / KW x	1,071 KW =			\$9,801.04
Previous Months Power Cost Adj.	\$1.020524 / KW-hr x	481,327 KW-hr =			\$481,327.00
TOTAL DEMAND CHARGES	\$10.321752 / KW-hr x	481,327 KW-hr =			\$4,915,270.00
Base Energy Charge	\$0.000000 / KW-hr x	0 KW-hr =			\$0.00
Power Cost Adjustment	\$0.000000 / KW-hr x	0 KW-hr =			\$0.00
Previous Months Energy Power Cost Adj.	\$0.000000 / KW-hr x	0 KW-hr =			\$0.00
TOTAL ENERGY CHARGES	\$0.000000 / KW-hr x	0 KW-hr =			\$0.00
Total New York Power Authority Power Charges:					\$16,941.31

MEASURED POWER AND ENERGY

Description	Demand (KW)	Energy (KW-hr)	Total
Meter Reading	26,347	13,013,010	
Losses required to serve above indicated load	0	39,989	
Total Required Supply	26,347	13,052,999	
Losses Delivered as part of JVS Power	2,400	3,944	
Consolidated Deliveries	24,756	11,818,350	
NYPA Deliveries	1,071	6,657	
Total Firm Remainder:	0	\$69,989	

POOL POWER

Description	Demand (KW)	Energy (KW-hr)	Total
Purchased from Fuel	\$0.038154 / KW-hr x	373,710 KW-hr =	\$12,989.97
Sold to Fuel	\$0.029455 / KW-hr x	882,589 KW-hr =	\$26,081.45
Total Pool Power:			\$13,871.42

TRANSMISSION CHARGES

Description	Demand (KW)	Energy (KW-hr)	Total
A) Transmission Charges (based on P.M. CUR)	\$1.167572 / KW x	21,658.740 KW-hr =	\$25,333.97
B) PJM Operating Reserve Charges (Imports & Exports)	9,594 KW-hr x	\$0.833556 / KW-hr =	\$7,995.48
C) PJM Spinning Reserve Charges (Imports)	9,594 KW-hr x	\$0.260558 / KW-hr =	\$2,500.84
D) FTR Charges		\$0.00	\$0.00
E) RPM Sales/Purchases	20,340 KW-hr x	\$4.780920 / KW-hr =	\$97,243.91
F) Allocation Revenue Rights		\$0.00	\$0.00
G) Congestion Costs		\$1,201.24	\$1,201.24
H) Transmission Line Items (Fuel)	0 KW-hr x	\$0.000000 / KW-hr =	\$0.00
Total Transmission Charges:			\$130,242.84

OTHER CHARGES

Description	Demand (KW)	Energy (KW-hr)	Total
AEP Meter Costs & Monthly Charges			\$4,715.69
Dispatch Center Charges			\$7,951.86
Service Fee B Energy Delivered	13,013,010 KW-hr x	0.00038 / KW-hr =	\$4,944.84
Service Fee A Based on 2007 Annual Retail Sales	191,515,535 KW-hr x	\$0.000125 - 11/12	\$1,894.95
Total Other Charges:			\$18,807.45

TOTAL CHARGES:

\$514,776.39

TOTAL CHARGES:

\$514,776.21

Legend: [redacted] The numbers shown in green have been calculated by Fellon-McCord utilizing information received from Jackson, AMP Ohio and the PJM website.

Conclusion

Based on the review of the April 2009 Invoice relative to the contracts Jackson has with AMP-Ohio, Fellon-McCord has identified no major issues exist that should be noted in order to be prepared to dispute.

Sincerely,



Pat Frazier

Attachments: Invoice Tie Out, City of Jackson Annual Summary of Power Costs, City of Jackson Annual Graph of Actual Costs vs. Forecast Costs



City of Jackson
2009 General Fund Budget Worksheet
Fund # 110

2009 Cash Carryover Amount	\$ 773,781
2009 Estimated Revenue	\$ 3,724,618
2009 Total Amt Available for Appropriation	\$ 4,498,399
Personal Services	\$ 2,559,414
Operations & Maintenance	\$ 736,748
Capital Outlay	\$ 73,266
Debt Service	\$ 12,525
Transfers & Reimbursements	\$ 982,440
2009 Total Appropriations	\$ 4,364,394

2009 Estimated Ending Balance	\$ 134,005
Net Gain / (Loss)	\$ (639,775)

PERSONAL SERVICES

Mechanical	\$ 153,373
Mayor	\$ 35,824
Treasurer	\$ 8,437
Auditor	\$ 263,159
Council	\$ 51,221
Law Director	\$ 111,822
Fire	\$ 13,650
Police	\$ 1,594,331
(1) Admin Services	\$ 247,529
IT Dept	\$ 79,144
Engineer	\$ 625
Civil Service	\$ 300
Total Pers Serv	\$ 2,559,414

OPERATIONS & MAINTENANCE

Mechanical	\$ 12,731
Mayor	\$ 3,713
Treasurer	\$ 1,470
Auditor	\$ 20,215
Council	\$ 3,171
Law Director	\$ 131,238
Fire	\$ 27,468
Police	\$ 196,420
Admin Services	\$ 52,309
IT Dept	\$ 8,637
Safety	\$ 7,920
General Government	\$ 271,455
Operations & Maint	\$ 736,748

CAPITAL OUTLAY

Mechanical	\$ -
Mayor	\$ -
Treasurer	\$ -
Auditor	\$ 22,500
Council	\$ -
Law Director	\$ 1,000
Fire	\$ 15,444
Police	\$ 27,500
Admin Services	\$ 4,322
IT Dept	\$ 2,500
Capital Outlay	\$ 73,266

2009 Cost Allocation Rev to Gen Fund

From: Water	\$ -
Sewer	\$ 239,303
Garbage	\$ -
Electric	\$ 662,896
	\$ 902,199

Transfers & Reimbursements

Transfer to St & Alley	\$ 103,000
Transfer to Pool	\$ 36,525
Total Transfers	\$ 139,525
Adv to Railroad	\$ 342,916
Adv to Storm Wtr	\$ 500,000
Total Advances Out	\$ 842,916
Total Transfers & Reimbursements	\$ 982,440

(1) Admin Services: Personal Services budgeted amount on this worksheet does not include amounts before City Council for addtl approp for Exec Asst.

2010 General Fund Estimates

2010 Estimated Carryover	\$ 134,005
2010 Estimated Revenue	\$ 3,139,461
2010 Total Amt Available for Appropriation	\$ 3,273,467
Personal Services	\$ 2,637,415
Operations & Maintenance	\$ 736,748
Capital Outlay	\$ 73,266
Debt Service	\$ 12,525
Transfers & Reimbursements	\$ 201,000
2010 Total Appropriations	\$ 3,660,954

2010 Estimated Ending Balance	\$ (387,487)
Net Gain / (Loss)	\$ (521,493)

2010 Cost Allocation Revenue to General Fund

From: Water	\$ -
Sewer	\$ -
Garbage	\$ -
Electric	\$ 331,448
	\$ 331,448

2010 Est Revenue

2009 Est Rev	\$ 3,724,618.14
Advances In	\$ 842,916.00
Advances In	\$ (857,322.00)
09 Cost Alloc	\$ (902,199.00)
10 Cost Alloc	\$ 331,448.00
	\$ 3,139,461.14

Transfers & Reimbursements

Pool	\$ 36,000.00
Street & Alley	\$ 165,000.00
	\$ 201,000.00

Currently it isn't feasible for this fund to participate
 Currently it isn't feasible for this fund to participate
 Currently it isn't feasible for this fund to participate
 Estimated amount

Assuming that the two advances with inside funding are received in 2010
 2009 Advances In

Total Expenditures 08	\$ 4,358,039.53	Adjusted Expenditures
Less: Advances Out	\$ (854,000.00)	\$ 3,504,039.53
Total Expenditures 07	\$ 5,114,228.52	
Less: Advances Out	\$ (1,250,000.00)	\$ 3,864,228.52
Total Expenditures 06	\$ 3,809,102.24	
Less: Advances Out	\$ (23,642.45)	\$ 3,785,459.79

* Personal Services in 2010 does not include any provisions for raises for the FDP, AFSCME or OAPSE Union Employees; nor does it take into account any increases in health insurance contributions by the City for 2010

** Personal Services DOES include appropriations for the Executive Assistant Position for 2010

MAYOR'S REPORT

JULY 27, 2009

Most likely, the most important fund in the city is the city's general fund.

This is the fund that funds all general operations of the city, the police department, the auditor's office, helps fund the street and alley department, and is also the fund that must make up deficits in other funds, although those funds can not, I repeat can not, make up deficits in the general fund.

This general fund has seen tremendous swings in the last ten years, from the last year Tom Evans was mayor when \$2.8 million was spent, from the last year when Shane Goodman was mayor when \$5.1 million was spent, an 82 percent increase, and to this year under my administration where we are projected to spend \$3.8 million, a 26 percent decrease or in real dollars, a decrease of \$1.3 million from just two years ago.

I am proud we have been able to make so much progress in this short period of time, and obviously one of the key components is the close scrutiny our budgets have been given by both my administration on a daily basis, and this council.

The budget for this year was the most scrutinized in our city's history, and I realized after the process was finished, as I hope you did, any further cuts, especially those in the general fund, would mean a significant cut in services to our residents.

The peril of the general fund is very evident. This year, we are projected to lose \$414,000 of our surplus with a projected less than \$400,000 left in surplus funds. Simply put, we either do something different next year, or the city's general fund shuts down, and that means the city government, all utilities, everything shuts down as well.

One might ask why is the general fund all of a sudden in this dire strait? Is something being done different? The answer is yes.

If you remember, the special audit of 2002 assailed the city's cost allocation as well as rents and right-of-way policies. During the 13 years questioned by the state auditor, the city used an average \$465,866 a year toward the general fund from the utilities under these policies.

During Mr. Goodman's administration, he reinstated the cost allocation plus the rents and right-of-ways programs, and plus electric fund and other transfers, moved all together from the utility funds to the general fund over a 4-year period \$10,169,517, or an average \$2,542,379 per year.

Because the state auditor's office questioned again, at the end of Mr. Goodman's term, the city's rents and right-of-way program, it has not been utilized in my administration, and only cost allocations this year of \$902,199 has been approved, for a two-year average of \$451,099.

It is impossible, solely through cuts without massive disruption of services, to make up the difference between \$2.5 million a year being used from the utilities to the general fund before I took office, and only having an average of \$450,000 the last two years.

This leaves all of us, the administration and council alike, with two options, for which it is the city council's responsibility to decide which direction to go.

There are those who might suggest just reduce everyone's pay for a certain percentage, across the board reduction in hours for employees, etc.

I can assure you my administration has looked at every option, and in just a few days my administration will begin negotiations with our police department that could very well set the tone for the contracts next year of AFSCME employees and supervisors, which is why exercising this process by going through regular contract negotiations will hopefully allow us to produce long-term solutions rather than using valuable time re-negotiating these specific issues at this time.

I can also assure you my administration will use every opportunity possible to ensure the maximum possible service at the most efficient cost possible from our employees. I have already advised all of our unions in general that measures not in place now might have to be taken.

It is no secret to our employees, this council and especially this administration that this is a different time than any time before in our city's history, and everyone must respond accordingly. As I have said many times, if we are all to share in the success, we all must share in the responsibility.

While there are those who might feel we could get by on half as many police officers, I think residents would soon find out our officers do more than people think, keep this community safer than people might think, and it would probably not be long before the harden criminal element of Columbus, Detroit and Pittsburgh found their way into our town with drugs and other vices and we have only half as many officers to fend them off.

ADDITIONAL INCOME OPTIONS

Of course, the other option is additional income.

The first option would be to have an additional property tax. Because of the needs of our schools in regards to property tax, and the fact this places the entire burden on only a portion of the population, I am strongly opposed to this option.

Each mill of a property tax would bring in approximately \$120,000 a year, and because not all property taxes are paid, it would take at least a 5 mill property tax just to break even now, with no room for additional expenses in the future.

Approximately one half of that would be paid by residential properties, the other half by other entities.

A second option would be the re-institution of the rents and right-of-ways. In the spring of 2008, solely for the reason to resolve this bitter issue once and for all and to have a plan in place should our city decide to go that route, my administration presented an extremely detailed plan that was not accepted because the state auditor shockingly admitted they had no set policy in place.

It is very important to remember a city income tax is paid by every person who not only lives in Jackson, but works in Jackson. The terms of who would be taxed on what would have to be worked out by the Budget And Finance Committee of city council. There is a reasonable possibility more than half of the tax would be paid by those who do not live in Jackson but use this community every day to make their living to feed their families and clothe their children. They are a part of Jackson, too, and I believe should also contribute and will.

As a result of this, it is possible that for every 40 to 50 cents a resident of Jackson contributes, the city would get a \$1 return when including those who work in the city, meaning that out of one penny out of every dollar a resident would pay, the city would get two pennies in return.

There are two prime examples of this. A total of 656 residents of Jackson County who live outside of Jackson work at Bellisio Foods, meaning more than half of its workforce lives outside of the city of Jackson, a total workforce that is paid more \$35 million each year.

Also, 65.5 percent of the retail employees in Jackson County work in the city of Jackson, although only 20 percent of the residents of Jackson County live in Jackson, but two-thirds of the retail workforce in the entire county will invest in the future of Jackson as well.

Most communities have a one to one and a half percent income tax. Columbus, though, for example, has a two percent city income tax and has an emergency measure on the ballot in August to raise it to 2.5 percent or lay off hundreds of police and firemen.

How much would a one percent income tax raise in Jackson?

That is no exact way of knowing until the collection starts, but the previously stated numbers would seem to give a general direction.

There are some numbers, though, that could be used as a guide here locally. For example, If you would take just four of the city's primary employees, Bellisio Foods, Holzer Medical Center, Jackson City Schools and Holzer Clinic, just these four alone could produce potentially between \$600,000 and \$700,000 in income to the city's general fund.

Another example would be if a tenant would fill the Meridian Building and provided 200 jobs at \$25 an hour, it would mean potentially another \$104,000 to the city's general fund.

I guess you have to ask yourself, would it be worth it to either the citizens of Jackson or those living outside of our city to pay just one penny on every dollar if they were hired into a job that potentially paid \$25 an hour?

As you can see, a household making \$20,000 might save \$60 with a income tax over imposing rents and right-of-ways, only a \$30 increase for a household with a \$30,000 income, and only \$120 a year, or \$10 a month, for a household with a \$40,000 a year income.

Another important factor is that by not having the rents and right-of-ways, utility rates would be more competitive, and this could be a very important factor in landing an industry for the Meridian Building or another location, and with an additional industrial customer, possibly could reduce residential utility rates even more.

Another question is how would this tax be collected? This is a difficult issue for many communities, and I believe we should look into outsourcing it to an outside agency as many communities do, but that would be a decision for city council to make.

So what would be the benefits if an income tax were to be initiated?

First, and most important, we would be able to retain our health as well as our safety and be able to retain the police officers we have now. If we would have to lay off our eight least experienced officers, we would lose an incredibly valuable 50 years of experience.

That could never be replaced. If these officers were forced to leave, the police department would have to be rebuilt most likely from inexperienced officers who could be unfamiliar with the community, and would greatly compromise the effectiveness of our department.

I know there are times we don't always agree with how our police might handle certain situations, and that will always be the case to some extent with some people, but every time we need them in the most difficult of times, they are always there and we can't forget that, and I encourage them to do better on a regular basis.

It would help us in our effort to obtain government funding such as grants, because almost every grant program requires some percentage of match, and even if it is only 20 or 30 percent, we would have to turn down 70 to 80 percent grants because we have no match.

It would allow us to have a dependable program to keep streets paved. Right now, it costs around \$20,000 just to do one city block, and the little bit of sale tax money we use for paving now will only do about three to four blocks a year.

It would allow us to greatly improve the quality of life and provide outdoor opportunities for both our young people and adults alike. Our children need safe play areas in all of our neighborhoods, such as the FEMA reclaimed land along Central Avenue. Our adults are forced to play on children's fields and we need to show potential employers there are activities for their young, vibrant workforce to take part in during their leisure time.

RENTS AND RIGHT-OF-WAY PROPOSAL

The following is a copy of the presentation made to the State Auditor's Office that was not accepted for the city's general fund to assess to the city's utility funds:

- (1) The previous report was compiled under a prior city administration. The city admits some of the numbers used for calculation purposes were not correct. The methodology used was developed by Maximus, who the city was advised by the state auditor's office to hire for this process.
- (2) When the new city administration took over, correcting this report was made a priority. The situation was handicapped by the fact the lady who compiled the report for Maximus is based in Texas and she possessed all of her worksheets on how the compilations were arrived at. In addition, the city engineer who provided her with the information left the city's employment on December 31, 2007, prior the new administration taking over.
- (3) Since information from Maximus on how the various numbers were determined was not available, and it was known the city's calculations were not necessarily correct, the new mayor, Randy Heath, elected to have the city re-calculate its numbers to ensure accuracy and elected to bypass Maximus in determining a new methodology since prior efforts to include Maximus in the process had been fruitless.
- (4) The new methodology was developed by Mayor Heath, who possesses a Bachelor Of Science Degree in Mathematics from the University of Rio Grande.
- (5) First, the true amount of feet and miles the city has in water, sewer and electric lines were re-calculated for accuracy and is outlined in detail on the maps that have been presented. This maps show the exact location of each line the city is asking to be justified, both within the city limits and outside the city limits.
- (6) The previous methodology using the linear foot model, per se, was not used moving forward because there was not a clear understanding of the process Maximus utilized, and thus made it impossible to respond to the questions of the state auditor's office concerning that methodology.
- (7) In fact, two different methodologies were now utilized. First, the most simple method was to take five percent of the gross revenue of our city water, electric and sewer operations for 2007 for rents and right-of-ways. The five percent calculation is a commonly used number by some utilities, such as cable TV franchises, in determining this amount. The exact numbers will be reviewed later in this document.

(10) As for the numbers used to justify the second methodology, they are as follows:

Acres In City = 4,918 (according to county auditor figures)
Sqaure Feet In City = 214,266,852 (43,560 sq. feet in an acre)
Valuation Of All Property Land Only Value Within City = \$102,814,790
Valuation Of All Prop. Total Property Value Within City = \$464,476,760
(according again to county auditor's office)
For The Entire City:
Land Only Appraised (Real) Value = \$0.48 per square foot
Total Property Appraised (Real) Value = \$2.17 per square foot

Total Feet Of City-Owned Property Containing Utility Lines
Water = 194,573; Sewer = 146,060; Electric = 252,312
TOTAL = 592,945 square feet
Total Square Feet with 3-foot Right-Of-Way Width
Water = 583,719; Sewer = 438,180; Electric = 758,175
TOTAL = 1,780,074 square feet

Total Allowable Amount For Land Only Appraised Value (3 ft. width)			
Total Amount	Appraised Value	=	Total
1,780,074 sq. feet	\$0.48	=	\$854,435.52
Total Allowable Amount For Total Property Appraised Value (3 ft. width)			
Total Amount	Appraised Value	=	Total
1,780,074 sq. feet	\$2.17	=	\$3,862,760.58

Conclusion

In conclusion, the city should be allowed \$854,435.52 if just the land only appraised value is applied, be allowed \$953,447.65 if you use the five percent of gross revenue methodology, and be allowed \$3,862,760.58 if the total property appraised value is utilized.

MUNICIPAL INCOME TAXES

TAX RATES AND AMOUNTS COLLECTED, BY MUNICIPALITY, CALENDAR YEAR 2007

All Municipalities	\$4,106,021,325
All Cities	3,737,914,838
All Villages	318,106,987

City	Corresponding County	Tax Rate (a)	Amount Collected	City	Corresponding County	Tax Rate (a)	Amount Collected
Akron	Summit	2.25 %	\$134,126,465	Canton	Stark	2.00 %	\$46,176,254
Alliance	Stark	2.00	8,669,587	Celina	Mercer	1.00	2,665,861
Amherst	Lorain	1.50	4,065,395	Centerville	Montgomery	1.75	10,631,210
Ashland	Ashland	1.50	8,554,563	Cheviot	Hamilton	2.00	1,709,308
Ashtabula	Ashtabula	1.80	6,774,392	Chillicothe	Ross	1.60	10,594,908
Athens	Athens	1.65	8,896,391	Cincinnati	Hamilton	2.10	305,661,536
Aurora	Portage	2.00	10,209,170	Circleville	Pickaway	1.50	4,087,899
Avon	Lorain	1.50	7,830,304	Cleveland	Cuyahoga	2.00 (b)	328,167,945
Avon Lake	Lorain	1.50	10,007,316	Cleveland Heights	Cuyahoga	2.00	22,203,223
Barberton	Summit	2.00	11,077,861	Clyde	Sandusky	1.50	3,815,876
Bay Village	Cuyahoga	1.50	4,874,007	Columbus	Franklin	2.00	534,710,137
Beachwood	Cuyahoga	1.50	19,632,044	Conneaut	Ashtabula	1.80	3,248,649
Bedford	Cuyahoga	2.25	10,994,530	Coshocton	Coshocton	1.50	4,779,574
Bedford Heights	Cuyahoga	2.00 (b)	8,761,731	Cuyahoga Falls	Summit	2.00	18,484,673
Bellaire	Belmont	1.00	637,951	Dayton	Montgomery	2.25	112,764,901
Bellefontaine	Logan	1.33	5,729,812	Deer Park	Hamilton	1.50	1,746,356
Bellevue	Huron	1.50 (b)	12,390	Defiance	Defiance	1.50	8,343,252
Belpre	Washington	1.00	1,042,307	Delaware	Delaware	1.40	12,864,490
Berea	Cuyahoga	2.00	10,046,484	Delphos	Allen	1.50	2,560,507
Bexley	Franklin	2.00	5,634,931	Dover	Tuscarawas	1.50	5,534,911
Blue Ash	Hamilton	1.25	27,564,397	Dublin	Franklin	2.00	67,232,775
Bowling Green	Wood	1.92	15,500,938	East Cleveland	Cuyahoga	2.00 (b)	4,543,465
Brecksville	Cuyahoga	2.00	13,649,307	East Liverpool	Columbiana	1.50	2,812,958
Broadview Heights	Cuyahoga	2.00	9,241,304	East Palestine	Columbiana	1.00	953,580
Brook Park	Cuyahoga	2.00	21,491,537	Eastlake	Lake	2.00	7,426,322
Brooklyn	Cuyahoga	2.00	14,309,537	Eaton	Preble	1.50	3,839,782
Brunswick	Medina	1.35	9,163,447	Elyria	Lorain	1.75 (b)	20,087,935
Bryan	Williams	1.80	6,782,353	Englewood	Montgomery	1.75	5,310,941
Bucyrus	Crawford	1.50	4,384,723	Euclid	Cuyahoga	2.85 (c)	24,639,486
Cambridge	Guernsey	1.50	4,361,547	Fairborn	Greene	1.50	11,429,429
Campbell	Mahoning	2.50 (b)	1,777,109	Fairfield	Butler	1.50	24,116,393
Canfield	Mahoning	1.00	2,420,077	Fairlawn	Summit	2.00	9,412,838

<u>City</u>	<u>Corresponding County</u>	<u>Tax Rate</u> ^a	<u>Amount Collected</u>	<u>City</u>	<u>Corresponding County</u>	<u>Tax Rate</u> ^a	<u>Amount Collected</u>
Pickerington	Fairfield	1.00 ⁷⁵	\$4,147,371	Trotwood	Montgomery	2.25 ⁷⁵	53,258,131
Piqua	Miami	1.75	3,533,387	Troy	Miami	1.75	13,484,600
Port Clinton	Ottawa	1.50	2,139,043	Twinsburg	Summit	2.00	17,517,442
Portsmouth	Scioto	1.40	6,173,923	Uhrichsville	Tuscarawas	1.75	1,261,325
Ravenna	Portage	2.00	7,675,670	Union	Montgomery	1.00	91,588
Reading	Hamilton	1.00 ^d	5,445,696	University Heights	Cuyahoga	2.50 ^b	7,411,989
Reynoldsburg	Franklin	1.50	9,962,203	Upper Arlington	Franklin	2.00	13,725,324
Richmond Heights	Cuyahoga	2.00	4,621,995	Upper Sandusky	Wyandot	1.00	2,273,367
Rittman	Wayne	1.50	1,359,089	Urbana	Champaign	1.40	5,261,360
Riverside	Montgomery	1.50	4,173,380	Van Wert	Van Wert	1.72	6,425,693
Rocky River	Cuyahoga	1.50	3,723,392	Vandalia	Montgomery	2.00	13,510,443
Rossford	Wood	2.25	2,889,409	Vermilion	Erie	1.00	1,129,993
Saint Bernard	Hamilton	2.10	3,796,987	Wadsworth	Medina	1.30 ^b	6,658,607
Saint Marys	Auglaize	1.50	4,257,365	Wapakoneta	Auglaize	1.00	2,316,932
Salem	Columbiana	1.00	3,983,037	Warren	Trumbull	2.00	13,731,319
Sandusky	Erie	1.00	7,336,672	Warrensville Heights	Cuyahoga	2.00	10,652,384
Seven Hills	Cuyahoga	2.00	4,604,573	Washington	Fayette	1.25	4,584,353
Shaker Heights	Cuyahoga	1.50	19,309,912	Wauseon	Fulton	1.50	3,408,934
Sharonville	Hamilton	1.50	20,971,260	Waverly	Pike	1.00	1,488,008
Sheffield Lake	Lorain	1.50	1,975,292	Wellston	Jackson	1.00 ^b	1,148,052
Shelby	Richland	1.25	2,313,917	West Carrollton	Montgomery	2.00	6,694,142
Sidney	Shelby	1.50	13,843,583	Westerville	Franklin	1.25	21,767,142
Silverton	Hamilton	1.25	1,718,747	Westlake	Cuyahoga	1.50	20,120,531
Solon	Cuyahoga	2.00	38,254,345	Whitehall	Franklin	2.00	14,794,585
South Euclid	Cuyahoga	2.00	8,436,791	Wickliffe	Lake	2.00	3,448,395
Springboro	Warren	1.50	9,960,455	Willard	Huron	1.38	3,043,995
Springdale	Hamilton	1.50	15,571,631	Willoughby	Lake	2.00	15,692,389
Springfield	Clark	2.00	29,534,585	Willoughby Hills	Lake	1.50	3,333,445
Steubenville	Jefferson	2.00	8,915,531	Willowick	Lake	2.00	2,284,752
Stow	Summit	2.00	12,739,603	Wilmington	Clinton	1.00	4,519,356
Streetsboro	Portage	1.00	6,401,300	Wooster	Wayne	1.00	9,773,845
Strongsville	Cuyahoga	2.00	27,516,760	Worthington	Franklin	2.00	15,654,476
Struthers	Mahoning	2.00	2,601,739	Wyoming	Hamilton	0.80	4,204,222
Sylvania	Lucas	1.50	8,003,354	Xenia	Greene	1.75	3,996,570
Tallmadge	Summit	2.00	7,680,400	Youngstown	Mahoning	2.75	49,385,391
Tiffin	Seneca	1.75	7,238,775	Zanesville	Muskingum	1.90	13,565,053
Tipp City	Miami	1.25	3,679,251				
Toledo	Lucas	2.25	169,689,102				
Toronto	Jefferson	2.00	1,311,334				
Trenton	Butler	1.50	1,440,294				
				Total for Cities			\$3,737,914,338

<u>Village</u>	<u>Corresponding County</u>	<u>Tax Rate</u> a	<u>Amount Collected</u>	<u>Village</u>	<u>Corresponding County</u>	<u>Tax Rate</u> a	<u>Amount Collected</u>
Frazeyburg	Muskingum	1.00 (a)	3166.664	Leetonia	Columbiana	1.50 (a)	3533.058
Fredericktown	Knox	1.00	332.682	Leipsic	Putnam	1.50	2,230.036
Freeport	Harrison	(d)	58.138	Lewisburg	Preble	1.50	699.243
Gaiena	Delaware	1.00	203.713	Lexington	Richland	1.00	1,433.388
Gambier	Knox	1.50	601.952	Liberty Center	Henry	1.00	165.324
Garrettsville	Portage	1.50	977.388	Lincoln Heights	Hamilton	(d)	683.110
Gates Mills	Cuyahoga	1.00	1,615.307	Linndale	Cuyahoga	2.00	105.486
Geneva-on-the-Lake	Ashtabula	1.00	140.071	Lisbon	Columbiana	1.50	1,029.154
Genoa	Ottawa	(d)	757.375	Lithopolis	Fairfield	1.00 (b)	216.083
Georgetown	Brown	0.50	432.437	Lockbourne	Franklin	(d)	0
Germantown	Montgomery	1.25	987.205	Lockland	Hamilton	2.10	2,052.008
Gibsonburg	Sandusky	1.00	497.631	Lordstown	Trumbull	1.00	5,106.565
Glandorf	Putnam	1.50	326.686	Loudonville	Ashland	1.75	981.452
Glenwillow	Cuyahoga	2.00	1,475,255	Lowellville	Mahoning	1.50	273.626
Gnadenhutten	Tuscarawas	1.50	308.549	Luckey	Wood	1.00	164.526
Golf Manor	Hamilton	1.70	611,557	Madison	Lake	1.00	312.224
Grafton	Lorain	1.50	1,360.323	Maineville	Warren	1.00	248.552
Grand Rapids	Wood	1.00	226,723	Malinta	Henry	1.00	59.358
Grand River	Lake	2.00 (b)	336.926	Malta	Morgan	1.00	34.336
Granville	Licking	1.50	2,609.442	Malvern	Carroll	1.00	171.383
Green Springs	Seneca	1.00	250.141	Manchester	Adams	(d)	53.933
Greenhills	Hamilton	1.50	1,123.954	Mantua	Portage	1.50	613.280
Greenwich	Huron	1.00	158,661	Marble Cliff	Franklin	2.00	679.379
Groveport	Franklin	2.00	8,817,913	Mariemont	Hamilton	1.25	1,766.996
Hamler	Henry	1.00	83.523	Marshallville	Wayne	1.00	62.007
Harrisburg	Franklin	(d)	23,226	Mayfield	Cuyahoga	1.50	9,776.729
Hartsville	Stark	1.00	907,031	McClure	Henry	(d)	86.442
Haskins	Wood	1.00 (b)	161.915	McComb	Hancock	1.00	617.434
Hebron	Licking	1.00	928.987	McConneilville	Morgan	1.00	361.310
Hicksville	Defiance	1.00	968.249	McDonald	Trumbull	2.00	947,626
Highland Hills	Cuyahoga	2.50 (b)	2,165,681	McGuffey	Hardin	1.00	47,377
Hiram	Portage	2.00	381.282	Mechanicsburg	Champaign	1.00	323.405
Hoigate	Henry	1.00	213.608	Metamora	Fulton	1.00 (b)	223.074
Holland	Lucas	2.25	2,398,022	Middle Point	Van Wert	(d)	67,087
Hopedale	Harrison	1.00	112,052	Middlefield	Geauga	1.00	3,131,115
Huntsville	Logan	1.00	75.858	Middleport	Meigs	1.00	238.742
Jackson Center	Shelby	1.50	791,213	Midvale	Tuscarawas	1.00	153,661
Jamestown	Greene	0.50	163,029	Milan	Erie	0.50	231,277
Jefferson	Ashtabula	1.50	1,338,908	Milford Center	Union	1.00	105,799
Jeffersonville	Fayette	1.00	226,708	Millbury	Wood	1.50	213.315
Jewett	Harrison	1.00 (b)	51,900	Millersburg	Holmes	1.00	988,246
Johnstown	Licking	1.00	1,120,731	Mineral City	Tuscarawas	(d)	33,601
Kalida	Putnam	1.00	393,601	Minerva	Stark	(d)	1,967,830
Kirby	Wyandot	1.00	16,112	Minerva Park	Franklin	1.00	241,254
LaGrange	Lorain	1.50	770,532	Mingo Junction	Jefferson	2.00	2,409,632
Lakemore	Summit	2.00 (b)	735,732	Minster	Auglaize	1.50	2,413,638
Lakeview	Logan	(d)	208,169	Mogadore	Summit	2.00	2,056,131
Leesburg	Highland	1.00	399,376	Monroe	Butler	1.50	2,055,555

<u>Village</u>	<u>Corresponding County</u>	<u>Tax Rate</u> ^(a)	<u>Amount Collected</u>	<u>Village</u>	<u>Corresponding County</u>	<u>Tax Rate</u> ^(a)	<u>Amount Collected</u>
Stryker	Williams	1.50 %	\$439,959	West Lafayette	Coshocton	1.00 %	\$266,651
Sugar Grove	Fairfield	0.75	83,098	West Milton	Miami	1.50	344,735
Sugarcreek	Tuscarawas	1.50	1,149,993	West Salem	Wayne	0.75	200,248
Sunbury	Delaware	1.00	1,689,851	West Union	Adams	0.50	319,688
Swanton	Fulton	1.25	1,238,601	West Unity	Williams	1.50	613,730
Sycamore	Wyandot	(d)	153,738	Westfield Center	Medina	1.00	1,341,476
Timberlake	Lake	1.00	74,008	Weston	Wood	1.00	251,480
Tontogany	Wood	1.00	62,432	Whitehouse	Lucas	1.50	1,727,607
Tuscarawas	Tuscarawas	1.00	86,370	Williamsburg	Clermont	1.00	405,358
Union City	Darke	1.00	224,819	Willshire	Van Wert	1.00	60,203
Urbancrest	Franklin	2.00	595,433	Wilmot	Stark	1.50	105,838
Utica	Licking	1.75	597,512	Windham	Portage	1.50	558,487
Vailey Hi	Logan	1.00	29,000	Wintersville	Jefferson	1.00 (b)	351,776
Vailey View	Cuyahoga	2.00	8,419,681	Woodlawn	Hamilton	2.00	4,910,896
Versailles	Darke	1.50	1,791,467	Woodmere	Cuyahoga	2.00 (b)	1,643,398
Wakeman	Huron	1.00	137,086	Woodsfield	Monroe	1.00	416,004
Walbridge	Wood	1.50	864,853	Woodstock	Champaign	1.00	20,043
Walton Hills	Cuyahoga	2.00	4,391,222	Yellow Springs	Greene	1.50	1,347,011
Waterville	Lucas	2.00	2,407,924				
Wellington	Lorain	1.00	1,475,690				
Wellsville	Columbiana	1.00	524,417				
West Alexandria	Preble	1.00	292,596				
West Elkton	Preble	1.00	23,848				
West Jefferson	Madison	1.00	1,521,053	Total for Villages			\$318,106,987

(a) Rate in effect as of December 31, 2007

(b) Regional Income Tax Agency (RITA) submitted revenue data or Central Collection Agency (CCA) submitted revenue data

(c) Reflects only the City of Euclid's tax. The Euclid City School District receives revenue from an additional 0.47% municipal income tax.

Therefore, the total income tax imposed in Euclid is 2.85%

(d) Didn't submit 2007 data, previous year's data is shown.

Source: Data submitted to the Ohio Department of Taxation