Regular Council Meeting
Tuesday, December 14, 2021 - 6:30 PM
AGENDA

1. Call to Order
2. Roll Call
3. Invocation - Mayor Dutcher
4. Pledge of Allegiance
5. Citizen comments on matters not on the agenda
6. Council Committee reports
   a. Planning & Zoning: Met 12/13/21; Next 1/25/22 @ 6:30 pm Council Chambers

   b. Safety & Service: Met 12/7/21 updated last time; Next 1/4/22 @ 5:00 pm Council Chambers

   c. Finance: Special 12/14/21; Next 1/18/22 @ 5:00 pm Council Chambers

   d. Economic Development: 12/2/21 cancelled; Next 1/6/22 @ 10:00 am Admin conference room

   e. Events: Met 12/13/21

7. Director Reports
   a. Finance
8. Tabled Legislation
9. Public Hearings of Legislation
   a. **ORDINANCE 47-2021** AN ORDINANCE TO APPROVE EXPENSES AND OTHER EXPENDITURES OF THE CITY OF JOHNSTOWN, LICKING COUNTY, STATE OF OHIO, DURING THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022
   b. **ORDINANCE 50-2021** AN ORDINANCE ENACTING CHAPTER 194 OF THE CITY OF JOHNSTOWN CODIFIED ORDINANCES TO ESTABLISH A TRANSIENT OCCUPANCY TAX
   c. **RESOLUTION 2021-58** A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH THE LICKING COUNTY BOARD OF COMMISSIONERS FOR REIMBURSEMENT OF LEGAL COUNSEL FOR INDIGENT DEFENDANTS FOR THE CITY OF JOHNSTOWN, LICKING COUNTY, OHIO
   d. **RESOLUTION 2021-59** A RESOLUTION DECLARING THE OFFICIAL INTENT AND

REASONABLE EXPECTATIONOF THE CITY OF JOHNSTOWN ON BEHALF OF THE STATE OF OHIO (THE BORROWER) TO REIMBURSE ITS CAPITAL IMPREVEMENTS FUND FOR THE OREGON STREET RECONSTRUCTION PHASE III PROJECT, CQ36X / CQ37X WITH THE PROCEEDS OF TAX EXEMPT DEBT OF THE STATE OF OHIO

10. Introduction of Legislation
11. Other Business
12. Executive Session - To consider the employment of a public employee
13. Executive Session - To consider the compensation of a public employee
14. Adjourn

Next Council Meeting January 4, 2022

Village of Johnstown
Administrative Offices
www.johnstownohio.org

VILLAGE OF JOHNSTOWN, OHIO

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Johnstown, Ohio 43031
Telephone: 740-967-3177
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Finance Director's Report to Council
December 14th, 2021

1. Tax Revenue. Total Income Tax revenue collected through November 2021 was $2,376,147. This represents 104.7% of 2021 Budgeted Income Tax revenue of $2,270,400, and a 21.6% increase from 2020 collections for the same period.

   The largest source of the Village's income tax revenue, withholding taxes derived from individuals working in Johnstown, increased 20.9%, individual returns increased 20.3%, and business net profits increased 33.4% as compared to the same period in 2020.

   The table below illustrates the Village's November YTD income tax revenue from 2017 through 2021:

	2017	2018	2019	2020	2021
Withholding	$ 877,890	$ 955,026	$ 1,049,460	$ 1,063,201	$ 1,285,284
Individual	$ 628,168	$ 729,609	$ 798,335	$ 748,704	$ 900,464
Net Profit	$ 173,933	$ 137,275	$ 151,826	$ 142,758	$ 190,399
Total	**$ 1,679,992**	**$ 1,821,910**	**$ 1,999,621**	**$ 1,954,663**	**$ 2,376,147**

   Withholding taxes have increased every year from 2015-2021; this can be attributed to an increase in the number of jobs and increased pay rates in Johnstown.

   Individual income tax collections for November YTD have surpassed 2019 YTD collections, pre-pandemic.

   The **2021 Net Profit** revenue is at its highest. Key businesses driving this increase include Atrium, Washington Auto Parts, M G Abbott Inc, and CRC Metal Products.

2. Revenues and Expenditures. See attached spreadsheets for 2021 year-to-date revenue collections and expenditures.

   Notes on Revenue:

   General Fund – Real Estate Tax – The second half distribution was received from Licking County in August. Total collections exceed budget by $39k.

   General Fund, Shared Taxes – Local Government distributions were $5,700 in November. The current expectation for total receipts is $103,731, surpassing the $85,000 budgeted amount.

General Fund, Permits, Fines & Licenses –Zoning permits collected YTD are $64,307 ($30,000 budgeted for the year) due to the many New Build zoning fees collected thus far, as well as a $19,100 preliminary plot application for Concord Rd area.

General Fund, Interest – Year-to-date interest revenue is negative due to losses in Q1 & Q3.

General Fund, Misc – $15,000 was donated in June for the Mobility hub concept. $18,000 was received for goods sold on online auction throughout the year. Rental receipts (shelter house) are higher than budget by $250.

Street Construction / State Highway Funds – Both are slightly lower than budget due to the loss of revenues for the Gasoline tax as a result of COVID-19 and its impacts on travel. In 2020 we budgeted $300,000 and received $267,454, a shortfall of $32,546. The 2021 budgeted amount is also $300,000. At this time, we are projecting a shortfall of $24,000 in 2021 for the Gasoline Excise Tax. Motor Vehicle Registration revenue was budgeted at $96,750 in 2021. Currently we are projecting a surplus of $17,000. With community growth, new homes & residents, we will likely see this line continue to increase in the future.

Right-of-Way Fund Johnstown has collected $2,425 in right-of-way fees thus far from Energy Cooperative and Horizon.

5101 Water Operating YTD collections include a $60,000 contract payment from New Day Farms. Without this payment, our collections are 112.5% of budget. Water rents have reached record highs this year, which is likely due to new residents moving into the newly-built homes. This revenue was budgeted at the same percentage as the 5201 Sewer Operating budget, however the actual revenues in Water Operating are 15% higher than the Sewer Operating budget. This is due to the default account used by our Utility Billing software which places 100% of receipts greater than the amount currently outstanding into the Water Operating line instead of allocating the payment according to our defined instructions. This is one of the many limitations of our current software.

5201 Sewer Operating YTD collections are at 75% of budget as of 11/30/2021. Note that the receipts for bulk sewer hauling by Trillium & New Day Farms has been reclassed from this account to Sewer Improvements. These will be categorized as Sewer Improvements going forward.

Water/Sewer Improvements Funds have each collected >100% of their respective budgets due to one hundred five (105) new homes & one (1) new commercial building permitted YTD. Each new build home brings in $7,400 into the Water Improvements Fund, and $7,400 into the Sewer Improvements Fund. New Day Farms has also paid $258,289 in bulk sewer hauling YTD.

Enterprise Deposit Fund has collected >100% of its annual budget due to the high number of new homes permitted this year.

Notes on Expense:

General Fund, Public Health is completed; there will be no further expenses to this line in 2021.

General Fund, Economic Development has $30,000 remaining for the CIC contributions (2020 & 2021). An application for tax exemption under IRS Code 501(c)(4) was submitted in September; notice of acceptance has not yet been received (still nothing received as of 12/13/2021).

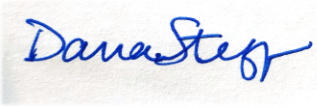
General Fund, Land & Buildings is 94% spent primarily due to the annual payment on the annual property & casualty insurance premium.

Debt Service Fund – Mid-year payments of debt principal have been made to OPWC in May. The majority of these payments will occur in November-December 2021.

Water Debt & Sewer Debt – Mid-year payments of principal & interest have been sent to the OWDA and OPWC in May. The payments that are due in December will exhaust these encumbrances.

Other Uses of Funds & Transfers – Transfers have exceeded budget due to the increased income taxes collected compared to budget. The transfer of income tax revenue to Debt Service/CIP is directly related to the amount of income taxes collected.

Respectfully Submitted,



Dana Steffan, CPA
Finance & Human Resources Director

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ORDINANCE 47-2021

AN ORDINANCE TO APPROVE EXPENSES AND OTHER EXPENDITURES OF THE CITY OF JOHNSTOWN, LICKING COUNTY, STATE OF OHIO, DURING THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022

WHEREAS, State law and the Charter of the City require that annual appropriations be adopted; and

WHEREAS, the Council of the City of Johnstown does hereby desire to make the appropriations necessary to perform the functions of the City.

NOW, THEREFORE, be it ordained by the Council of the City of Johnstown, Licking County, Ohio, as follows:

Section 1: That the Council of the City of Johnstown, State of Ohio, in order to provide for the expenses and other expenditures of said City for the fiscal year beginning on January 1, 2022 and ending on December 31, 2022, the following sums be and are hereby set aside and appropriated as described in Exhibit A of this Ordinance attached hereto and incorporated herein as if fully rewritten.

Section 2: And the City Manager and the City Finance Director are hereby authorized to draw warrants for payments from any of the appropriations as detailed in Exhibit A of this Ordinance upon receiving proper certificates and vouchers therefore, approved by the officers authorized by law to approve the same, or an ordinance or resolution of the Council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance.

Section 3: It is found and determined that all formal actions of this council concerning and relating to the adoption of this Ordinance were adopted in open meeting of this Council and that the meetings of any of its committees that resulted in such formal action where meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code and the Charter for the City of Johnstown.

Date of Introduction: November 16, 2021
Second Reading: December 7, 2021
Public Hearing/Vote: December 14, 2021
Effective Date: January 1, 2022

BY: _____

_____
Mayor Chip Dutcher

ATTEST TO:

_____
Teresa Monroe, Clerk of Council

APPROVED AS TO FORM:

_____
Yazan S. Ashrawi, Law Director

DRAFT

2022 PROJECTED AVAILABLE FUNDS

	FUND	ANTICIPATED REVENUES	CARRYOVER FROM 2021	TOTAL FUNDS	TOTAL APPROPRIATIONS	12/31/2022 Balance
1000	General Fund	$ 3,382,664	$ 318,537	$ 3,701,201	$ 3,625,371	$ 75,831
2011	Street Maintenance	$ 510,640	$ 82,765	$ 593,405	$ 584,958	$ 8,448
2021	State Highway	$ 23,360	$ 21,263	$ 44,623	$ 36,000	$ 8,623
2101	Permissive Motor License	$ -	$ 341	$ 341	$ -	$ 341
2901	Mayor's Court Computer	$ 1,000	$ 3,056	$ 4,056	$ -	$ 4,056
2903	Budget Stabilization Fund	$ -	$ 353,276	$ 353,276	$ 10,000	$ 343,276
2904	FEMA Fund	$ -	$ 822	$ 822	$ -	$ 822
2906	Police Fund	$ 1,000	$ 405	$ 1,405	$ -	$ 1,405
2907	Right of Way Fund	$ 30,000	$ 39,170	$ 69,170	$ 6,000	$ 63,170
2908	Employee Fund	$ 9,500	$ 28,500	$ 38,000	$ -	$ 38,000
2910	American Rescue Plan Act Fund	$ 247,010	$ 106,010	$ 353,021	$ 179,564	$ 173,456
3101	Debt Service Fund	$ 336,000	$ 164,000	$ 500,000	$ 492,000	$ 8,000
4901	Capital Improvements - general	$ 635,500	$ 39,000	$ 674,500	$ 607,000	$ 67,500
4902	Capital Improvements - US 62 Turn Lane	$ -	$ 153,400	$ 153,400	$ 153,400	$ (0)
4903	Capital Improvements - Traffic Circle at Leaf	$ 28,500	$ -	$ 28,500	$ 28,500	$ -
5101	Water Operating	$ 750,375	$ 410,598	$ 1,160,973	$ 864,099	$ 296,874
5201	Sewer Operating	$ 744,375	$ 2,352,590	$ 3,096,965	$ 908,187	$ 2,188,778
5701	Water Enterprise Improvement.	$ 533,000	$ 3,861,043	$ 4,394,043	$ 2,115,539	$ 2,278,504
5702	Sewer Enterprise Improvement.	$ 751,000	$ 1,276,364	$ 2,027,364	$ 645,000	$ 1,382,364
5721	Water Debt Service	$ 492,000	$ 376,717	$ 868,717	$ 391,000	$ 477,717
5722	Sewer Debt Service	$ 482,000	$ 247,207	$ 729,207	$ 479,000	$ 250,207
5781	Enterprise Deposits	$ 50,000	$ 330,434	$ 380,434	$ 36,000	$ 344,434
9904	Mayor's Court	$ 60,000	$ 13,321	$ 73,321	$ 65,000	$ 8,321
	TOTALS	**$ 9,067,925**	**$ 10,178,821**	**$ 19,246,745**	**$ 11,226,618**	**$ 8,020,127**

EXHIBIT A:

VILLAGE OF JOHNSTOWN 2021 APPROPRIATIONS

11/15/2021

	AMOUNTS	SUBTOTALS	FUND TOTALS
GENERAL FUND			
SECURITY OF PERSONS & PROPERTY			
POLICE DEPARTMENT			
Personnel Costs	$1,109,634.45		
Contractual Services	$142,050.00		
Supplies & Materials	$155,500.00		
Miscellaneous	$1,500.00		
TOTAL APPROPRIATION, POLICE DEPARTMENT	$1,408,684.45		
STREET LIGHTING			
Contractual Services	$65,000.00		
TOTAL APPROPRIATION, STREET LIGHTING	$65,000.00		
TOTAL APPROPRIATION, SECURITY OF PERSONS & PROPERTY		**$1,473,684.45**	
PUBLIC HEALTH SERVICES			
Board of Public Health Fees	$20,000.00		
TOTAL APPROPRIATION, PUBLIC HEALTH SERVICES		**$20,000.00**	
LEISURE TIME ACTIVITIES			
RECREATION DEPARTMENT			
Personnel Costs	$0.00		
Contractual Services	$37,925.00		
Supplies & Materials	$15,000.00		
Miscellaneous	$0.00		
TOTAL APPROPRIATION, RECREATION DEPARTMENT	$52,925.00		
TOTAL APPROPRIATION, LEISURE TIME ACTIVITIES		**$52,925.00**	
COMMUNITY ENVIRONMENT			
ZONING DEPARTMENT			
Personnel Costs	$172,030.22		
Contractual Services	$41,700.00		
Supplies & Materials	$3,800.00		
Miscellaneous	$1,500.00		
TOTAL APPROPRIATION, ZONING DEPARTMENT	$219,030.22		
OTHER COMMUNITY ENVIRONMENT			
Miscellaneous	$12,000.00		
TOTAL APPROPRIATION, OTHER COMMUNITY ENVIRONMENT	$12,000.00		

TOTAL APPROPRIATION, COMMUNITY ENVIRONMENT		**$231,030.22**

TRANSPORTATION

STREET MAINTENANCE & REPAIR		
Personnel Costs	$0.00	
Contractual Services	$0.00	
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR	$0.00	
TOTAL APPROPRIATION, TRANSPORTATION		**$0.00**

GENERAL GOVERNMENT

ADMINISTRATIVE OFFICES		
Personnel Costs	$173,651.61	
Contractual Services	$225,300.00	
Supplies & Materials	$16,300.00	
TOTAL APPROPRIATION, ADMINISTRATION OFFICES	$415,251.61	
LEGISLATIVE ACTIVITIES		
Personnel Costs	$21,664.80	
Contractual Services	$85,750.00	
Supplies & Materials	$1,250.00	
Miscellaneous	$20,500.00	
TOTAL APPROPRIATION, LEGISLATIVE ACTIVITIES	$129,164.80	
MAYOR'S COURT		
Personnel Costs	$98,194.61	
Contractual Services	$2,400.00	
Supplies & Materials	$1,000.00	
Miscellaneous	$0.00	
TOTAL APPROPRIATION, MAYOR'S COURT	$101,594.61	
FINANCE DEPARTMENT		
Personnel Costs	$64,369.95	
Contractual Services	$29,650.00	
Supplies & Materials	$4,000.00	
TOTAL APPROPRIATION, FINANCE DEPARTMENT	$98,019.95	
LANDS & BUILDINGS		
Contractual Services	$91,700.00	
Supplies & Materials	$6,500.00	
TOTAL APPROPRIATION, LANDS & BUILDINGS	$98,200.00	
COUNTY AUDITOR & COUNTY TREASURER FEES		
Contractual Services	$6,000.00	
TOTAL APPROPRIATION, COUNTY AUDITOR & COUNTY TREA	$6,000.00	
AUDITOR OF STATE FEES		
Contractual Services	$10,000.00	
TOTAL APPROPRIATION, AUDITOR OF STATE FEES	$10,000.00	
INCOME TAX ADMINISTRATION		
Contractual Services	$75,000.00	

Miscellaneous	$0.00	
TOTAL APPROPRIATION, INCOME TAX ADMINISTRATION	$75,000.00	
TOTAL APPROPRIATION, GENERAL GOVERNMENT		**$933,230.96**

OTHER FINANCING USES

Transfers	$910,500.00	
Other Uses of Funds	$4,000.00	
TOTAL APPROPRIATION, OTHER FINANCING USES		**$914,500.00**

TOTAL APPROPRIATION, GENERAL FUND — $3,625,370.63

STREET CONSTRUCTION, MAINTENANCE, & REPAIR FUND

STREET MAINTENANCE & REPAIR

Personnel Costs	$422,457.79	
Contractual Services	$24,800.00	
Supplies & Materials	$78,200.00	
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR		**$525,457.79**

STREET CLEANING, SNOW & ICE REMOVAL

Supplies & Materials	$30,000.00	
TOTAL APPROPRIATION, STREET CLEANING, SNOW & REMOVAL		**$30,000.00**

TRAFFIC SIGNS & SIGNALS

Contractual Services	$4,500.00	
Supplies & Materials	$18,000.00	
TOTAL APPROPRIATION, TRAFFIC SIGNS & SIGNALS		**$22,500.00**

SIDEWALKS

Capital Outlay	$6,000.00	
TOTAL APPROPRIATION, SIDEWALKS		**$6,000.00**
Other Uses of Funds	$1,000.00	
TOTAL APPROPRIATION, OTHER USES OF FUNDS		**$1,000.00**

TOTAL APPROPRIATION, STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND — $584,957.79

STATE HIGHWAY & IMPROVEMENT FUND

STREET MAINTENANCE & REPAIR

Personnel Costs	$0.00	
Contractual Services	$1,000.00	
Supplies & Materials	$10,000.00	
TOTAL APPROPRIATION, STREET MAINTENANCE & REPAIR		**$11,000.00**

STREET CLEANING, SNOW & ICE REMOVAL			
Supplies & Materials	$14,500.00		
TOTAL APPROPRIATION, STREET CLEANING, SNOW & REMOVAL		**$14,500.00**	
TRAFFIC SIGNS & SIGNALS			
Contractual Services	$7,500.00		
Supplies & Materials	$3,000.00		
TOTAL APPROPRIATION, TRAFFIC SIGNS & SIGNALS		**$10,500.00**	
TOTAL APPROPRIATION, STATE HIGHWAY & IMPROVEMENT FUND			**$36,000.00**
PERMISSIVE MOTER VEHICLE LICENSE TAX FUND			
Capital Outlay	$0.00		
TOTAL APPROPRIATION, PERMISSIVE MOTOR VEHICLE LICENSE TAX FUND			**$0.00**
COPS FAST FUND			
Personnel Costs	$0.00		
TOTAL APPROPRIATION, COPS FAST FUND			**$0.00**
	AMOUNT	SUBTOTALS	FUND TOTALS
ENFORCEMENT & EDUCATION FUND			
Supplies & Materials	$0.00		
TOTAL APPROPRIATION, ENFORCEMENT & EDUCATION FUND			**$0.00**
EQUITABLE SHARING FUND			
Supplies & Materials	$0.00		
TOTAL APPROPRIATION, EQUITABLE SHARING FUND			**$0.00**
MAYOR'S COURT — COMPUTER FUND			
Supplies & Materials	$0.00		
TOTAL APPROPRIATION, MAYOR'S COURT — COMPUTER FUND			**$0.00**
	AMOUNT	SUBTOTALS	
BABCOCK PROJECTS FUND			

Capital Outlay	$0.00	
TOTAL APPROPRIATION, BABCOCK PROJECTS FUND		**$0.00**
BUDGET STABILIZATION FUND		
Capital Outlay	$10,000.00	
TOTAL APPROPRIATION, BUDGET STABILIZATION FUND		**$10,000.00**
FEMA FUND		
Supplies & Materials	$0.00	
TOTAL APPROPRIATION, FEMA FUND		**$0.00**
SCHOOL TRAFFIC IMPROVEMENT FUND		
Supplies & Materials	$0.00	
TOTAL APPROPRIATION, SCHOOL TRAFFIC IMPROVEMENT FUND		**$0.00**
RESTRICTED POLICE GRANT FUND		
Contractual Services	$0.00	
TOTAL APPROPRIATION, RESTRICTED POLICE GRANT FUND		**$0.00**
RIGHT OF WAY FUND		
Contractual Services	$6,000.00	
Capital Outlay	$0.00	
TOTAL APPROPRIATION, RIGHT OF WAY FUND		**$6,000.00**
EMPLOYEE FUND		
Transfers - out	$0.00	
TOTAL APPROPRIATION, EMPLOYEE FUND		**$0.00**
ARPA FUND		
Transfers - out	$179,564.48	
TOTAL APPROPRIATION, ARPA FUND		**$179,564.48**
DEBT SERVICE FUND		

Debt Service	$492,000.00	

TOTAL APPROPRIATION, DEBT SERVICE FUND **$492,000.00**

CAPITAL PROJECTS FUND

Capital Outlay	$607,000.00	

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND **$607,000.00**

CAPITAL PROJECTS FUND - Rt 62

Capital Outlay	$153,400.03	

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND Rt 62 **$153,400.03**

CAPITAL PROJECTS FUND - Traffic Circle

Capital Outlay	$28,500.00	

TOTAL APPROPRIATION, CAPITAL PROJECTS FUND Rt 62 **$28,500.00**

WATER OPERATIONS FUND

Personnel Costs	$406,649.39	
Contractual Services	$149,450.00	
Supplies & Materials	$300,500.00	
Permit Fees	$6,000.00	
Capital Outlay	$0.00	
Other Uses of Funds	$1,500.00	

TOTAL APPROPRIATION, WATER OPERATIONS FUND **$864,099.39**

SEWER OPERATIONS FUND

Personnel Costs	$356,287.15	
Contractual Services	$269,000.00	
Supplies & Materials	$277,400.00	
Permit Fees	$4,000.00	
Capital Outlay	$0.00	
Other Uses of Funds	$1,500.00	

TOTAL APPROPRIATION, SEWER OPERATIONS FUND **$908,187.15**

WATER REPLACEMENT & IMPROVEMENTS FUND

Capital Outlay	$2,115,539.00	

TOTAL APPROPRIATION, WATER REPLACEMENT & IMPROVEMENTS FUND

		$2,115,539.00

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SEWER REPLACEMENT & IMPROVEMENTS FUND

TOTAL APPROPRIATION, SEWER REPLACEMENT & IMPROVEMENTS FUND **$645,000.00**

WATER DEBT SERVICE FUND

Debt Service	$391,000.00	
TOTAL APPROPRIATION, WATER DEBT SERVICE FUND		**$391,000.00**

SEWER DEBT SERVICE FUND

Debt Service	$479,000.00	
TOTAL APPROPRIATION, SEWER DEBT SERVICE FUND		**$479,000.00**

ENTERPRISE DEPOSIT FUND

Miscellaneous	$35,000.00	
Transfers	$1,000.00	
TOTAL APPROPRIATION, ENTERPRISE DEPOSIT FUND		**$36,000.00**

UNCLAIMED MONIES FUND

Transfers	$0.00	
TOTAL APPROPRIATION, UNCLAIMED MONIES FUND		**$0.00**

MAYOR'S COURT FUND

Contractual Services	$65,000.00	
TOTAL APPROPRIATION, MAYOR'S COURT FUND		**$65,000.00**

TOTAL APPROPRIATIONS, ALL FUNDS $11,226,618.47

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CITY OF JOHNSTOWN

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ORDINANCE 50-2021

AN ORDINANCE ENACTING CHAPTER 194 OF THE CITY OF JOHNSTOWN CODIFIED ORDINANCES TO ESTABLISH A TRANSIENT OCCUPANCY TAX

WHEREAS, the Council of the City of Johnstown desires to impose a transient occupancy tax upon lodging accommodations with the limits of the City of Johnstown.

NOW THEREFORE, be it ordained by the Council of the CITY OF JOHNSTOWN, Licking County, Ohio, as follows:

Section One. That Chapter 194 of the City of Johnstown Codified Ordinances is hereby enacted as follows:

CHAPTER 194

CITY OF JOHNSTOWN TRANSIENT OCCUPANCY TAX

194.01 - DEFINITIONS.

Accommodations remarketer: means a person that reserves, arranges for, conveys, or furnishes occupancy, whether directly or indirectly, to a transient guest for a rental amount determined by the accommodations remarketer, directly or indirectly, whether pursuant to a written or other agreement, or who contracts with a vendor to market the hotel or transient accommodation and to accept payment from the transient guest for the accommodation. Examples of accommodations remarketers include, but are not limited to, online travel companies and discount travel services.

Exempted entity: means the government of the United States, the government of the State of Ohio, the governments of States other than Ohio, the governments of political subdivisions in the State of Ohio, the governments of political subdivisions of states other than Ohio, and organizations that are exempt from federal income taxation under Internal Revenue Code Section 501(c)(3).

Hotel: means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guest(s), in which five (5) or more rooms are used for the accommodation of such guests, whether such rooms are in one (1) or several structures. The term "Hotel" shall include "Motel".

Transient accommodations: means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests in which four (4) or fewer rooms are used for the accommodation of such guests, whether such rooms are in one (1) or several structures.

Transient guests: means person(s) occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.

Vendor: means the person who is the owner or operator of the hotel or transient accommodation and who furnishes the lodging.

194.02 - IMPOSITION OF TAX.

(A) To provide for the purposes of general municipal operations, capital improvements, maintenance and repair of equipment, streets and other physical properties, purchase of new equipment, and the payment of principal and interest on bonds issued by the city, an excise tax of three percent (3%) is hereby levied on transactions by which lodging by a hotel or transient accommodations is or is to be furnished to transient guests, pursuant to ORC § 5739.08(A) and furthermore, an additional excise tax of three percent (3%) is hereby levied on transactions by which lodging by a hotel or transient accommodation is or is to be furnished to transient guests pursuant to ORC § 5739.08(B). Purchase of a room or rooms by a transient guest through an accommodations remarketer is a transaction by which a hotel or transient accommodation is to be furnished to transient guests and is subject to tax at the price paid by the transient guest to the accommodations remarketer.

(B) Although the above levies are separate and distinct for purposes of determining distribution, the combined amounts of six percent (6%) are hereby referred to as the "Hotel/Motel Excise Taxes".

(C) The tax applies and is collectible at the time the lodging is furnished regardless of the time when the price is paid. The tax does not apply to lodging furnished to exempted entities. Lodging shall be considered to be furnished to an exempted entity only if the lodging is purchased by an agent of the exempted entity and directly purchased with the exempted entity's funds. For purposes of this section, lodging purchased with a credit card on which the exempted entity is the primary accountholder shall be considered to have been directly purchased with the exempted entity's funds.

(D) For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax it is presumed that all transactions for lodging furnished by hotels or transient accommodations in the city to transient guests are subject to tax until the contrary is established by the transient guest.

(E) All revenues generated by this excise tax will be distributed as follows:

> (1) The entire excise tax collected pursuant to ORC § 5739.08(A) shall be deposited into the general fund.
>
> (2) The additional excise tax collected pursuant to ORC § 5739.08(B) to be distributed as follows: 50% shall be deposited into the Johnstown Visitors' Bureau Fund, which is hereby created, and which shall be spent solely to make contributions to convention and visitors' bureaus operating within Licking County as directed by city council. The remaining 50% shall be deposited into the general fund.

194.03 - TRANSIENT GUEST TO PAY TAX.

The tax imposed by this chapter shall be paid by the transient guest to the vendor and each vendor shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging.

If the tax is claimed to be exempt, the transient guest must furnish to the vendor, and the vendor must obtain from the transient guest, a statement specifying the reason that the sale is not legally subject to the tax. If no statement is obtained, it shall be presumed the tax applied.

194.04 - REFUND OF ILLEGAL OR ERRONEOUS PAYMENTS.

The director of finance shall refund to vendors the amount of taxes paid illegally or erroneously or paid on any illegal or erroneous assessment where the vendor has not reimbursed himself from the transient guest. When such illegal or erroneous payment or assessment was not paid to a vendor but was paid by the transient guest directly to the city, the finance director shall refund the appropriate amount to the transient guest. Applications shall be filed with the finance director on the form prescribed by the finance director, within ninety (90) days of the date it is ascertained that the assessment or payment was illegal or erroneous. However, in any event such application for refund must be filed with the finance director within four (4) years from the date of the illegal or erroneous payment of the tax. On filing of such application, the finance director shall determine the amount of refund due and issue the refund to the person claiming such refund.

194.05 - REQUIRED RECORDS.

Each vendor shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this chapter and shall keep all invoices and such other pertinent documents. If the vendor furnishes lodging not subject to the tax, the vendor's records shall show the identity of the transient guests, if the sale was exempted by reason of such identify, or the nature of the transaction if exempted for any other reason. Such records and other documents shall be open during business hours to the inspection of the finance director and shall be preserved for a period of not less than four (4) years, unless the finance director, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

194.06 - RETURNS REQUIRED.

Each vendor shall file a quarterly return on forms prescribed by the finance director showing receipts from furnishing lodging, the amount of tax due from the vendor to the city for the period covered by the return, and such other information as the finance director deems necessary for the proper administration of this chapter. The quarterly return is due on or before the 15 th day of the following month during a calendar year. The finance director may extend the time for making and filing returns. Returns shall be filed by mailing the same to

the finance director, together with payment of the amount of tax shown to be due thereon. The finance director shall record the date and amount of payment received with the return. Any vendor who fails to file a return under this chapter shall forfeit and pay into the city treasury the sum of one percent (1%) of the tax due. The director of finance, if deemed necessary in order to ensure the payment of the tax imposed by this chapter, may require returns and payments to be made for other than in quarterly periods. The returns shall be signed by the vendor or authorized agent.

194.07 - LIABILITY, ASSESSMENT AND PETITION FOR REASSESSMENT: PENALTIES.

(A) If any vendor collects the tax imposed by or pursuant to this chapter and fails to remit the same to the city as prescribed, such vendor shall be personally liable for any amount collected which he failed to remit. The finance director may make an assessment against such vendor based upon any information in the finance director's possession. If any vendor fails to collect the tax or any transient guest fails to pay the tax imposed by or pursuant to this chapter on any transaction subject to the tax, such vendor or transient guest shall be personally liable for the amount of the tax applicable to the transaction. The finance director may make an assessment against either the vendor or transient guest as the fact may require, based upon any information in the finance director's possession. An assessment against a vendor in cases where the tax imposed by or pursuant to this chapter has not been collected or paid, shall not discharge the transient guest's liability to reimburse the vendor for the tax applicable to such transaction.

(B) In each case the finance director shall give to the vendor or transient guest assessed written notice of such assessment. Such notice may be served upon the vendor or transient guest personally or by registered or certified mail. An assessment issued against either pursuant to the provisions of this chapter shall not be considered an election of remedies, nor a bar to an assessment against the other for the tax applicable to the same transaction, provided that no assessment shall be issued against any vendor or transient guest for the tax due on a particular transaction if said tax has actually been paid by another.

(C) The director of finance may make an assessment against any vendor who fails to file a return required by this chapter or fails to remit the proper amount for the tax in accordance with this chapter. When information in the possession of the director of finance indicates that the amount required to be collected is, or should be, greater than the amount remitted by the vendor, the director of finance may, upon the basis of test checks of a vendor's business for a representative period, which are hereby authorized, determined the ratio which the tax required to be collected under this chapter bears to the hotel's or transient accommodations' lodging which determination shall be the basis of an assessment as herein provided in this chapter. Notice of such assessment shall be made in the manner prescribed in this chapter.

(D) Unless the vendor or transient guest, to whom said notice of assessment is directed, files within thirty (30) days after service thereof, either personally or by registered or certified mail a petition, in writing, verified under oath by said vendor, transient guest, or his authorized agent, having knowledge of the facts, setting forth with particularity the items of said assessment objected to, together with the reasons for such objections, said assessment shall become conclusive and the amount thereof shall be due and payable, from the vendor or

transient guest so assessed, to the director of finance. When a petition for reassessment is filed, the director of finance shall assign a time and place for the hearing of same and shall notify the petitioner thereof by registered or certified mail, but the director of finance may continue the hearings from time to time if necessary.

(E) A penalty of ten percent (10%) shall be added to the amount of every assessment made under this chapter. The director of finance may adopt and promulgate rules and regulations providing for the remission of penalties added to assessments made under this chapter.

(F) When any vendor or transient guest files a petition for reassessment as provided in this chapter, the assessment made by the finance director, together with penalties thereon, shall become due and payable within three (3) days after notice of the finding made at the hearing has been served, either personally or by registered or certified mail, upon the party assessed.

194.08 - LIMITATION FOR ASSESSMENTS.

No assessment shall be made or issued against a vendor or transient guest for any tax imposed by or pursuant to this chapter more than four (4) years after the return date for the period in which the lodging was furnished, or more than four (4) years after the return for such period is filed, whichever is later. This section does not bar an assessment:

(A) When the director of finance has substantial evidence of amounts of taxes collected by a vendor from transient guest's lodging that were not returned to the city.

(B) When the vendor assessed failed to file a return as required.

(C) When the director of finance and the vendor or guest waives the limitation in writing.

194.09 - TAX PAID BY TRANSIENT GUEST; FALSE EVIDENCE OF TAX-EXEMPTION.

No transient guest shall refuse to pay the full and exact tax as required by this chapter, or present to the vendor false evidence indicating that the lodging as furnished is not subject to the tax.

194.10 - VENDOR TO COLLECT TAX; PROHIBITION AGAINST REBATES.

No vendor shall fail to collect the full and exact tax as required by this chapter. No vendor shall refund, remit or rebate to a transient guest, either directly or indirectly any of the tax levied pursuant to this chapter, or make in any form of advertising, verbal or otherwise, any statements which might imply that he is absorbing the tax, or paying the tax for the transient guest by an adjustment of prices, or furnishing lodging at a price including the tax, or rebating the tax in any other manner.

194.11 - REPORT FILINGS.

No person, including any officer of a corporation or employee of a corporation having control or supervision of or charged with the responsibility of filing returns, shall fail to file any return or report required to be filed by this chapter, or file or cause to be filed any incomplete, false or fraudulent return, report or statement.

If any vendor required to file returns under this chapter fails on two (2) consecutive quarters, to file such returns when due or to pay the tax thereon, or if any other vendor authorized by the finance director to file returns at less frequent intervals, fails on two (2) or more occasions within a twenty-four-month period, to file such returns when due or to pay the tax due thereon, the finance director may: require such vendor to furnish security in an amount equal to the average tax liability of the vendor for a period of one (1) year, as determined by the finance director from a review of returns or other information pertaining to such vendor, which amount shall in no event be less than one thousand dollars ($1,000.00). The security may be in the form of a payment to be applied to pay the tax due on subsequent returns, or a corporate surety bond, satisfactory to the finance director, conditioned upon payment of the tax due with the returns from the vendor. The security must be filed within ten (10) days following the vendor's receipt of the notice from the finance director of its requirements.

A corporate surety bond filed under this section shall be returned to the vendor if, for a period of twelve (12) consecutive months following the date the bond was filed, the vendor has filed all returns and remitted payment therewith within the time prescribed in this chapter.

194.12 - PERSONAL LIABILITY OF CORPORATE OFFICERS OR EMPLOYEES.

If any vendor corporation required to file returns and to remit tax due to the city under the provisions of the chapter, fails for any reasons to make such filing or payment, any of its officers or employees charged with the responsibility of filing returns and making payments shall be personally liable for such failure. The dissolution of a corporation shall not discharge an officer or employee's liability for a prior failure of the corporation to file returns or remit tax due. The sum due for such liability may be collected by assessment in the manner provided in this chapter.

194.13 - INTEREST ON UNPAID COLLECTED TAXES.

All taxes collected by a vendor from a transient guest and remaining unpaid after they become due pursuant to this chapter shall bear interest computed daily on the amount of such unpaid taxes at the maximum statutory rate permitted by ORC § 5703.47.

194.90 - VIOLATIONS.

(A) No transient guest shall fail, neglect or refuse to pay the tax, interest and penalties imposed by this chapter.

(B) No vendor shall fail, neglect or refuse to collect from a transient guest the taxes imposed by this chapter.

(C) No vendor shall fail, neglect or refuse to pay the taxes collected from a transient guest or the interest and penalties imposed by this chapter.

(D) No person shall violate any of the provisions of this chapter.

194.99 - PENALTIES.

(A) (1) Except as otherwise provided herein, a violation of C.O. § 194.90(A), (B), or (D) shall be a minor misdemeanor as defined in C.O. ch. 501. The court shall sentence the offender to a fine of not less than fifty dollars ($50.00) for each violation.

(2) If the offender has previously been convicted of or pleaded guilty to a violation of C.O. § 194.90(A), (B), (C), or (D), a violation of C.O. § 194.90(A), (B), or (D) shall be a misdemeanor of the third degree as defined in C.O. ch. 501. The court shall sentence the offender to a fine of not less than one hundred dollars ($100.00) for each violation.

(B) (1) Except as otherwise provided herein, a violation of C.O. § 194.90(C) shall be a misdemeanor of the third degree as defined in C.O. ch. 501. The court shall sentence the offender to a fine of not less than one hundred dollars ($100.00) for each violation.

(2) If the offender has previously been convicted of or pleaded guilty to a violation of C.O. § 194.90(A), (B), (C), or (D), a violation of C.O. § 194.90(C) shall be a misdemeanor of the first degree as defined in C.O. ch. 501. The court shall sentence the offender to a fine of not less than two hundred dollars ($200.00) for each violation.

Section Two. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council and that meetings of any of its committees that resulted in such formal action where meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code and the Charter for the CITY OF JOHNSTOWN.

Date of Introduction: December 7, 2021
Public Hearing/Vote: December 14, 2021
Effective Date:

BY: _____ _____
Mayor Chip Dutcher

ATTEST TO: APPROVED AS TO FORM:

_____ _____
Teresa Monroe, Clerk of Council Yazan Ashrawi, Law Director

City of Johnstown
Administrative Offices
www.johnstownohio.org

CITY OF JOHNSTOWN

599 S. Main Street
Johnstown, Ohio 43031
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RESOLUTION 2021-58

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A CONTRACT WITH THE LICKING COUNTY BOARD OF COMMISSIONERS FOR REIMBURSEMENT OF LEGAL COUNSEL FOR INDIGENT DEFENDANTS FOR THE CITY OF JOHNSTOWN, LICKING COUNTY, OHIO

WHEREAS, in circumstances where an indigent individual is charged with a violation of ordinances of the City of Johnstown, and that person requests appointed counsel, the Municipal Court will appoint an attorney to provide for the individual's defense; and

WHEREAS, the County provides legal representation for indigent adults through an appointed counsel system adopted in accordance with Ohio Revised code Section 120.33; and

WHEREAS, the County has adopted a program for this Municipality, whereby individual attorneys are assigned on a case by case basis for indigent defendants who qualify, and have been charged with a municipal code violation; and

WHEREAS, the County Commissioners pursuant to ORC 120.33, may enter into a contract with a municipal corporation under which the municipal corporation shall reimburse the County for counsel appointed to represent indigent persons charged with a violation of an ordinance of the municipal corporation; and

WHEREAS, the current contract with Licking County will expire December 31, 2021 and the Ohio Public Defenders Office requires annual renewal of indigent contracts be voted on each year and filed with the County Board of Commissioners.

WHEREAS, these contracts must contain terms in conformance with Ohio Administrative Code 120-1-09 and the parties must follow the Ohio Public Defender Commission standards and guidelines and the limits of the County Maximum Fee Schedule for Appointed Counsel in order for the COUNTY to obtain reimbursement for indigent defense costs pursuant to ORC 120.33 and 120.35, and pay the CITY OF JOHNSTOWN its appropriate share; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF JOHNSTOWN, LICKING COUNTY, OHIO, AS FOLLOWS:

Section 1. The City Manager previously entered into a contract with the Licking County Board of Commissioners for legal representation of indigent persons in Licking County Municipal Court who are charged with a violation of any ordinance of the City for which the penalty or any possible adjudication includes potential loss of liberty.

Section 2. The term of this agreement shall be for one (1) year, **January 1, 2022 to December 31, 2022** with the option for renewal for additional one year terms upon proper resolution of each entity agreeing to the one year extension and proper appropriation of funding for the new year; and

DRAFT

Section 3. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council and that the meetings of any of its committees that resulted in such formal action were meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code and the Charter of the City of Johnstown

Introduction/Public Hearing/Vote: December 14, 2021

By: _____

_____
Chip Dutcher, Mayor

ATTESTED TO:

_____
Teresa Monroe
Clerk of Council

APPROVED AS TO FORM:

_____
Yazan S. Ashrawi
Law Director

DRAFT

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RESOLUTION 2021-59

A RESOLUTION DECLARING THE OFFICIAL INTENT AND REASONABLE EXPECTATIONOF THE CITY OF JOHNSTOWN ON BEHALF OF THE STATE OF OHIO (THE BORROWER) TO REIMBURSE ITS CAPITAL IMPREVEMENTS FUND FOR THE OREGON STREET RECONSTRUCTION PHASE III PROJECT, CQ36X / CQ37X WITH THE PROCEEDS OF TAX EXEMPT DEBT OF THE STATE OF OHIO

WHEREAS, the City of Johnstown has received approval for financial assistance from the Ohio Public Works Commission (OPWC) for the project entitled Oregon Street Reconstruction Phase III in the amount of $499,746; and

WHEREAS, the OPWC has granted $349,822 for this project and does not require repayment on the grant portion; the remaining $149,924 has been awarded as a 0% interest loan, payable in equal, semi-annual installments over a period of twenty (20) years beginning after the completion of the project; and

WHEREAS, there exists the possibility that certain costs of construction of said project need be reimbursed to the City of Johnstown from the State of Ohio via the OPWC.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF JOHNSTOWN, COUNTY OF LICKING, STATE OF OHIO; A MAJORITY OF THE MEMBERS CONCURRING THAT:

Section 1. The City of Johnstown reasonably expects to receive a reimbursement for the project named Oregon Street Reconstruction Phase III as set forth in Appendix A of the Project Agreement with the proceeds of bonds to be issued by the State of Ohio.

Section 2. The maximum aggregate principal amount of bonds, other than for costs of issuance, expected to be issued by the State of Ohio for reimbursement to the local subdivision is $149,924.

Section 3. The Clerk of the City of Johnstown is hereby directed to file a copy of this Resolution with the City of Johnstown for the inspection and examination of all persons interested therein and to deliver a copy of this Resolution to the Ohio Public Works Commission.

Section 4. It is found and determined that all formal actions of this City Council, concerning and relating to the recommendation of adoption of this Resolution, were approved in an open meeting of this City Council, and that meetings resulted in such formal action where meetings were open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code, and the Charter for the CITY OF JOHNSTOWN.

Section 5. This Resolution shall be in full force and effect from and immediately upon its adoption.

Introduction/Public Hearing/Vote: December 14th, 2021

DRAFT

By: _____

_____
Mayor Chip Dutcher

ATTESTED TO:

_____
Teresa Monroe, Clerk of Council

APPROVED AS TO FORM:

_____
Yazan Ashrawi, Law Director

DRAFT