

**MINUTES**  
**CITY & SAFETY SERVICES COMMITTEE**  
**AUGUST 2, 2021**  
**7:00 p.m.**

Members in Attendance:

Sarah Grace, Chair  
Chris Fahl, Vice-Chair  
Micah McCarey, Member

Administrators and  
Other Elected Officials:

President Knisely  
Mayor Patterson  
Service-Safety Director Stone  
Auditor Hecht  
Law Director Eliason

**ITEMS DISCUSSED:**

- Firehouse Subs Public Safety Foundation Grant Recipient
  - Grace – City Council is required to accept the grant award of \$15,790 to be used for the direct purchase of 8 sets of water rescue gear for our Fire Department
- Shafer Street Stormline/Tunnel
  - Grace – significant issue, and costly repair – estimate for repair is \$600,000 to maintain this vital infrastructure on Shafer Street between W. State and Byard
  - Smedley – asked if this is an extension of earlier repair work
  - Mayor – yes
  - Smedley – asked about timeline for repair
  - S-S Director – needs to be repaired this fall – there is a potential for the sinkhole to expand
  - Fahl – with the current trend of larger rain events in our area, we need to stay ahead in the maintenance of our older infrastructure
  - Ziff – asked if this is isolated, or can it carry further down the tunnel
  - S-S Director – believes this is an isolated incident to this block, but that's not to say it couldn't happen, however there is no indication that it has

- West State Park (dugouts)
  - Grace – fields #1 and #2 – need to address drainage issues and improve shade
    - expenditure of up to \$65,000
  - Fahl – this is in the floodplain – need to be sure City guidelines are followed
  - Mayor – looking at cantilevered shade sails, not cinderblock walls

# **MINUTES: AUGUST 2, 2021**

## **FINANCE & PERSONNEL COMMITTEE**

### **7:00 p.m.**

Members in Attendance:

Sam Crowl, Chair  
Jeff Risner, Vice-Chair  
Arian Smedley, Member

Administrators and/or  
Other Elected Officials:

President Knisley  
Mayor Patterson  
Service-Safety Director Stone  
Law Director Eliason  
Auditor Hecht

### **ITEMS DISCUSSED:**

- Appropriations
  - Shade Tree Commission
    - Crowl -- (\$5,000) to Recreation Fund, 270, for planting and maintenance of trees at the West State Park, and at the City's pocket park lot in the Oakmont Subdivision on Carroll Road
    - Smedley – asked about the number and types of trees that will be planted at the West State Park
    - Mayor – 26 trees – mixed native species
    - Fahl – must be 75% native species, as per the recently updated Landscaping Plan
    - Crowl – the Shade Tree Commission has recommended a mix of Oak, Sycamore, Tulip Poplar, Catalpa, Hackberry, Kentucky Coffee and thornless Honey Locust at the West State Park – at the Oakmont pocket park, two Tulip Poplar or Magnolia, both flowering – are considering Hazelnut, Sweet Shrub and/or Coral Berry among the trees to keep the City from needing to mow
    - Risner – asked if pollinators will be included
    - Mayor – not as part of this project
  - Scanner for the Treasurer
    - Crowl – (\$400) for replacement
- Transfers
  - Crowl – the Garbage Fund is struggling; the fund is not balancing – requesting a transfer of (\$150,000) from the General Fund to the Garbage Fund
  - Mayor – included as part of the transfer is the removal of the Big Belly receptacles, and the purchase of new containers

-Crowl – explained that the City will no longer be contracting to lease receptacles from Big Belly at a cost of approximately (\$50,000) annually, but will be purchasing our own receptacles – fewer pickups were needed with the Big Belly solar compaction, but the City's solid waste contractor continues to pick up every day in the uptown area, so not as cost effective as the system could be – the City must pay Big Belly for removal of the receptacles – the City will then purchase new receptacles – money will be saved in the long-term

-Mayor – the Big Belly System provided valuable diversion data – diverted approximately 40% to recycling – replacements will include dual landfill/recycling containers – non-renewal of Big Belly will be more cost effective for City

-Risner – asked if any of the (\$150,000) being transferred is to pay for our contract with Athens Hocking Recycling Centers (AHRC)

-S-S Director – ½ is for removal of the Big Belly System and purchasing new receptacles, and ½ is to shore up the Garbage Fund because current revenue is not keeping pace with the expenditures going to AHRC – it doesn't change the contract

-Risner – questioned whether this loss of revenue is in any way COVID related

-Grace – would like details as to why the increased funds are needed to shore up the Garbage Fund – important to understand why the July, 2020 increase fell short

-Crowl -- agrees

- Racial Equity Training

-Mayor – serves on the National League of Cities, Race, Equity & Leadership Council – a citywide employee survey will take place – this data will be informative in order to customize the training platform – the cost for this training is approximately \$91,650 – you can't put a price tag on the public health emergency that racism is

-Knisely – asked about “community conversations consulting”

-Mayor – there will be community forums and open dialogue about systemic racism

-Risner – asked if the training is mandatory

-Mayor – yes

-Grace – supports moving forward – this training is invaluable – is pleased that the City is taking this step and requiring it for all our staff

-Ziff – extremely important to garner a better understanding of systemic racism

-McCarey – appreciates the survey and customization of the training – asked about any mid-point or post training that would let us know how employees are responding to this experience, and if there is any noticeable or measurable change in implicit bias

-Mayor – that is not a part of this contract, however, can work with our local Racial Equity Coalition on that

-McCarey – asked about the timeline

-Mayor – it will take some time – will not hurry through the training, although it will be done expeditiously

**MINUTES**  
**PLANNING & DEVELOPMENT COMMITTEE**  
**AUGUST 2, 2021**  
**7:00 p.m.**

**Members in Attendance:**

Chris Fahl, Chair  
Jeff Risner, Vice-Chair  
Sarah Grace, Member  
Arian Smedley, Member

**Administrators and/or Other Elected Officials**

President Knisely  
Mayor Patterson  
Service-Safety Director Stone  
Auditor Hecht  
Law Director Eliason

**Items Discussed:**

- House Bill 282 and Senate Bill 171
  - Fahl – these Bills are considering the sale of brine from oil and gas operations – this is a dangerous precedent – it consists of toxic waste, including radiation – if approved, it could be sold in our local businesses for general use on sidewalks, etc.
  - Risner – is aware of the damage brine can have on the land; it is toxic and contaminates the soil – it is unhealthy and poisonous – he supports this Resolution of opposition
  - Grace and Ziff – agree – such Bills could negatively impact our community

# **MINUTES**

## **TRANSPORTATION COMMITTEE**

### **AUGUST 2, 2021 – 7:00 p.m.**

Members in Attendance:

Jeff Risner, Chair  
Sam Crawl, Vice-Chair  
Ben Ziff, Member

Administrators and/or  
Other Elected Officials:

President Knisely  
Mayor Patterson  
Service-Safety Director Stone  
Law Director Eliason  
Auditor Hecht

#### **ITEMS DISCUSSED:**

- Ohio University Involvement Fair
  - Risner – a request has been made by the Ohio Campus Involvement Center to close a portion of Union Street between Court and College from 10:00 a.m. to 8:00 p.m. on Sunday, August 22<sup>nd</sup> for Ohio University's Involvement Fair
  - Crowl – supports this initiative and street closure
  - Ziff – agrees
  - Mayor – hopes this closure can be included next year with the full slate of street closure requests that will come to Council in early 2022
- Street Paving (alternative funding)
  - Risner – need to amend the annual street paving and repairs ordinance to increase the appropriation from (\$50,000) to (\$81,500) in the Street Fund to include crack sealing; to appropriate (\$233,000) to the APR Income Tax Fund for paving/parking lot construction at West State Park; to increase the appropriation from (\$250,000) to (\$281,500) to include restoration of the East State Street concrete median near Bob Evans; and to increase the total expenditure from (\$300,000) to (\$596,000), as appropriated, for Project (#337)
  - Ziff – pleased with the appropriation to revitalize the west state ballfields
  - Crowl – soccer community has approached him to discuss using funds for other facilities – would like those to be reviewed
  - Smedley – asked if this is repaving and expansion

-Mayor – it is repaving the existing parking and creating roughly 80 additional parking spaces – vehicles are parking on the grass – noted that the Administration is tracking the need for improvements to a number of our recreational areas

-Smedley – hopeful the restrooms and concession stand can be improved – would like to see an overall plan as it relates to all of our parks

-Fahl – this park is in our wellhead protection area – need to be very careful as to flow and absorption of run-off to our single source aquifer that is very vulnerable to pollution – prior to paving, would like to see a diagram of the paving area and runoff diversion efforts to protect both the river (aquifer recharge area) and our wellhead

-McCarey – asked how these allocations might contribute to or even accelerate the complete streets plan

-Mayor – a future Union Street connector to the Park would include multimodal transportation and sidewalks

-President – asked the Mayor if Fahl's request regarding the drainage design of the West State Park as part of the construction plans, prior to the actual paving, can be discussed at second reading of the Ordinance

-Mayor – there is currently a drainage ditch at the current parking lot, but will look at other protection measures

-Ziff – asked if this is a redesign of the flower bed area, or a repair of the concrete

-Mayor – not a redesign, but a repair of the crumbling curb

-Rob Delach, Morris Avenue – is an advocate for complete streets – always reviews the City's proposed paving plans to see if there is an opportunity to suggest adding bike lanes – expressed concern with the West State Park parking lot construction in the City's Wellhead Protection Area, and questioned if the APR Advisory Board provided input

## RECORD OF PROCEEDINGS

Minutes of ATHENS CITY COUNCIL (REG. SESS.)

Meeting

BARRETT BROTHERS, PUBLISHERS, SPRINGFIELD, OHIO

Form 6101

Held August 2, 2021

### **ATHENS CITY COUNCIL: REGULAR SESSION, MONDAY, AUGUST 2, 2021, 8:30 P.M.**

Athens City Council met in Regular Session at the above hour with the following members present: Crawl, Fahl, Grace, McCarey, Risner, Smedley, and Ziff.

Also present: President Knisely, Mayor Patterson, Service-Safety Director Stone; Auditor Hecht, and Law Director Eliason.

#### **DISPOSTION OF MINUTES:**

Fahl moved approval of the minutes for the Regular Sessions held June 7 and 21, 2021, and the Special Session held June 14, 2021; Crawl seconded. Minutes were unanimously approved as presented.

#### **COMMUNICATIONS:**

President Knisely is in receipt of the following:

- A notice from the Ohio Division of Liquor Control for the transfer of TREX D1 and D2 permits **FROM** Athens Uncorked, LLC, dba Athens Uncorked & Mezzanine, 14 Station Street & patio, **TO** Athens Uncorked 21, LLC, dba Athens Uncorked & Mezz, 14 Station Street & patio. Any concerns with this transfer must be postmarked no later than August 9, 2021.
- Letters to elected officials have been received from John Spofforth regarding the water runoff at 9 Brown Avenue, see attached.
- A year-end report has been received from the Auditor, detailing 2020 Year in Review, see attached.

#### **REPORTS AND COMMUNICATIONS FROM OTHER ELECTED OFFICIALS:**

Auditor Hecht thanked Council for acknowledging her year-end report, that includes managing a \$51 million budget for the City and pay outs of \$3 million in medical claims.

Mayor Patterson reported:

- City has received an award from the American Council of Engineering Companies for design of the Richland Avenue Bridge over Coates Run.
- COVID-19 – the City's viral load data from sampling our wastewater has been detecting a very low count over the last several months, but with the surge of the Delta variant it is now increasing. This sampling provides a 4 to 7-day window of what the City could be expecting in terms of COVID-19 cases increasing. The Centers for Disease Control is recommending that both the unvaccinated and

# RECORD OF PROCEEDINGS

Minutes of \_\_\_\_\_

Meeting \_\_\_\_\_

BARRETT BROTHERS, PUBLISHERS, SPRINGFIELD, OHIO

Form 6101

Held August 2, 2021 (Page 2 of 4)

vaccinated need to wear face coverings in public places. He requested the City's face covering legislation be reviewed and updated in Council Committee next week.

- On or about July 14<sup>th</sup> Arts, Parks, and Recreation Director (APR) Terri Moore resigned, effective August 13<sup>th</sup>. A large number of the City's lifeguard staff quit mid-season which is atypical. Findings show that there were some communication irregularities. Director Moore has been placed on paid administrative leave until the end of her tenure with the City on August 13<sup>th</sup>. Chief Pyle will be serving as APR Interim Director.

Smedley asked for clarification to assure residents that other APR programs are adequately staffed for health and safety.

Mayor assured that other programs are adequately staffed, and that the municipal pool hours have been modified based on the availability of lifeguards.

- Acknowledged John Golzy's 26-years of service on the Board of Zoning Appeals.
- The first Designated Outdoor Refreshment Area (DORA) was held last Thursday evening, and will continue on Thursday, Friday, and Saturday in the uptown area until the scheduled date of Ohio University student move-in.
- Senator Brown plans to move forward with a \$2,363,000 request in the State Capital Budget to renovate the Armory. If approved, the City could see this award in late 2022.
- Service-Safety Director Stone is moving through the process of hiring into employee vacancies that occurred during the pandemic. He noted that the number of applicants is down. He is concerned, and plans to bring modifications to the staffing ordinance before Council at the next Finance & Personnel Committee.

## ORDINANCE FOR SECOND READING:

### 0-86-21

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT TO PROVIDE INITIAL FUNDING FOR CREATING A REMOTE WORK SYSTEM FOR THE CITY OF ATHENS WITH SUNDAY CREEK HORIZONS, A CONSULTING FIRM.

## RECORD OF PROCEEDINGS

Minutes of ATHENS CITY COUNCIL (REG. SESS.)

Meeting

BARRETT BROTHERS, PUBLISHERS, SPRINGFIELD, OHIO

Form 6101

Held AUGUST 2, 2021 (PAGE 3 OF 4)

### ORDINANCES FOR FIRST READING:

#### 0-87-21

AN ORDINANCE CLOSING A PORTION OF UNION STREET ON SUNDAY, AUGUST 22, 2021, FOR OHIO UNIVERSITY'S INVOLVEMENT FAIR; AND DECLARING AN EMERGENCY.

#### 0-88-21

AN ORDINANCE AMENDING ORDINANCE 37-21; AUTHORIZING THE 2021 STREET PAVING AND REPAIRS PROJECT (#337).

#### 0-89-21

AN ORDINANCE ACCEPTING A FIREHOUSE SUBS PUBLIC SAFETY FOUNDATION CRITICAL GRANT AWARD TO THE ATHENS CITY FIRE DEPARTMENT.

#### 0-90-21

AN ORDINANCE AUTHORIZING THE SERVICE-SAFETY DIRECTOR TO ACCEPT BIDS, WHERE NECESSARY, AND ENTER INTO CONTRACT FOR STORMLINE/TUNNEL REPLACEMENT AND STREET RESTORATION BETWEEN WEST STATE AND BYARD; AND DECLARING AN EMERGENCY. Grace moved for Suspension of the Rules due to risk of further damage; Smedley seconded. Suspension of the Rules was approved unanimously. Grace moved for Adoption; Fahl seconded. Adoption was approved unanimously.

#### 0-91-21

AN ORDINANCE AUTHORIZING THE SERVICE-SAFETY DIRECTOR TO ENTER INTO CONTRACT FOR THE CONSTRUCTION OF DUGOUTS FOR FIELDS #1 AND #2 AT THE WEST STATE PARK, PROJECT #341. Discussion: Grace noted that these will not be concrete block dugouts, but cantilevered shade structures. She requested the Mayor provide renderings.

#### 0-92-21

AN ORDINANCE AUTHORIZING THE PURCHASE OF A DUMP TRUCK FOR THE ENGINEERING & PUBLIC WORKS DEPARTMENT.

#### 0-93-21

AN ORDINANCE AMENDING THE 2021 APPROPRIATION ORDINANCE; AND AUTHORIZING THE AUDITOR TO MAKE AN INTERFUND TRANSFER.

#### 0-94-21

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH THE NATIONAL LEAGUE OF CITIES TO DESIGN AND IMPLEMENT RACE, EQUITY AND LEADERSHIP (REAL) TRAINING FOR ALL CITY STAFF. Crawl moved for Suspension of the Rules in order that training can begin as soon as possible; Risner

# RECORD OF PROCEEDINGS

Minutes of \_\_\_\_\_

Meeting \_\_\_\_\_

BARRETT BROTHERS, PUBLISHERS, SPRINGFIELD, OHIO

Form 6101

Held August 2, 2021 (PAGE 4 OF 4)

seconded. Suspension of the Rules was approved unanimously. Crawl moved for Adoption; Fahl seconded. Adoption was approved unanimously.

## ONE-READING RESOLUTION:

### R-11-21

A RESOLUTION OPPOSING OHIO HOUSE BILL 282 AND SENATE BILL 171 PENDING IN THE GENERAL ASSEMBLY, ENTITLED "TO ENACT SECTION 1509.228 OF THE REVISED CODE TO ESTABLISH CONDITIONS AND REQUIREMENTS FOR THE SALE OF BRINE FROM OIL OR GAS OPERATIONS AS A COMMODITY AND TO EXEMPT THAT COMMODITY FROM REQUIREMENTS OTHERWISE APPLICABLE TO BRINE." Fahl moved for Adoption; Risner seconded. Discussion: Crawl noted that this is building on the hard work done earlier by the Athens Community Bill of Rights group. Adoption was approved unanimously.

## ANNOUNCEMENTS & OTHER BUSINESS:

Fahl moved to Accept the June, 2021 Financial Reports; Grace seconded. Motion was approved unanimously.

Fahl moved to Accept the June, 2021 Credit Card Transactions; Grace Seconded. Motion was approved unanimously.

## EXECUTIVE SESSION:

At approximately 9:10 p.m. Fahl moved to go into Executive Session to discuss Collective Bargaining, and invited the Mayor, Service-Safety Director, Auditor, and Law Director to attend; Grace seconded. A roll call vote was taken as follows: Smedley, aye; Risner, aye; Crawl, aye; Fahl, aye; Ziff, aye; Grace, aye; and McCarey, aye.

At approximately 9:55 p.m., Fahl moved to come out of Executive Session; Crawl seconded. Motion was approved unanimously.

The Regular Session was reconvened and Fahl moved to adjourn the meeting; Grace seconded. Motion was approved unanimously.

  
President of Council

ATTEST:

  
Clerk of Council

COPY

16 July '21

Lisa Eliason, Athens Law Director  
Law Administration Building  
8 East Washington Street  
Athens, Ohio 45701

### Complaint

Dear Ms. Eliason:

This is to request that you officially instruct the City Council members and Mayor Steve Patterson that by continuing to refuse 1) to stop the ground water from Miller Street above my property at 7 Brown Avenue to continue to run off into my property, and 2) to refuse to grant me a Due Process hearing in this matter, as provided under the 5<sup>th</sup> Amendment to the U.S. Constitution, these officials are violating their sworn duty of office.

These officials are knowingly violating their oath of office to stop their on-going runoff, to remove the landslide their runoff has created, and to compensate me for 'taking' my property as defined under the 5<sup>th</sup> Amendment to the U.S. Constitution.

As Athens City Law Director, you are charged with informing City officials when they are violating the law. Nobody is above the law. The City's runoff is criminal trespass upon my property. The City's refusal

'taking' my property violates my 5<sup>th</sup> Amendment rights under the U.S. Constitution. and to compensate me for 'taking' my property as defined under the 5<sup>th</sup> Amendment to the U.S. Constitution. Copy to Debbie Walker, clerk of City Council, Athens, Ohio added on 7-18-21

The record of my 37-year effort to resolve this criminal matter is found in the Book of Minutes of City Council since February, 1984.

I have referred this matter to three officials of the State of Ohio, to no avail. Like the City, the State refuses to reply to my complaint of the runoff, and of the State's equal duty to respond to my grievances. That is, on both the City level and the State level, I have lost my citizen's representation under the U.S. Constitution, the Ohio Constitution, and Citizens Law.

I am age 90 - DOB 6-6-1931. I am low income and a Veteran of the Navy Seabees in the Pacific Theater, 1952-56.

I purchased my property at 7 Brown Avenue in Adams in August, 1977. Since my First Notice of the runoff in 1984, I have been diligent since then in pursuing remedy by the City in this matter. The City and the State ignore my pleas. They are negligent in their duty to act properly here. They are guilty of violating my civil and constitutional rights.

I will appreciate your response sent to: John R. Spofforth, VA Medical Center, 17273 State Route 104, Building 210 AB, Room 109, Chillicothe, OH 45601-0999.

Sincerely,

John R. Spofforth.

July 21, 2021

To: Mayor Steve Patterson

From: John Spofforth, VA Medical Center, 17273 State Route 104,  
Bldg 210AB, Room 109, Chillicothe, OH 45601-0999

Re: Remedy of City ground water runoff, Compensation

This is to renew my long-standing complaint before you and City Council to stop The City's ground water from my property, remove the landslide the runoff continues to create on my property, and compensate me for these offences since January, 1984. The landslide has taken 50% of my property.

The City owes me a Due Process hearing in this matter to place it on the record. The runoff continues to affect six properties mine included. You have been aware of this situation since you were a City Council member in 2015, when you inspected my property, yet refused to expend the funds to remedy this situation. Since then, as mayor, you have refused to do your duty in this matter, which affects me emotionally.

On April 1, 2021, this matter was 37 years in the making by you City officials. On that date April 1, 2021, I became suicidal as a direct cause of my being ignored by you and City Council to remedy this criminal neglect of your choosing. You and Council's eight members have created a conspiracy resulting in the total assault on me and my property. The assault is now known by state officials and U.S. Senator Sherrod Brown that I have made known to them the City's lack of due care and necessary

action regarding my complaint. You and Council have and continue to violate my civil rights and my constitutional rights in this matter.

The lot of you elected officials have show disregard as to my loss of property, several damages resulting in that loss, and now my thoughts of suicide and long-standing depression from the effects created by inaction by the City in this matter.

Of late, the Columbus Dispatch and Chillicothe Gazette have published articles on the new interest ~~of~~ of infrastructure The State, and Congress, that pertain to my infrastructure of my property.

The City's 37-year damage of my property, and the numerous benefits I would have gained had the runoff been halted all along the way since January, 1984, when I first brought to the attention of City officials, can still be taken under consideration That funding of infrastructure concerns be applied here to remedy my complaint.

You have the duty to undertake this matter — and now my emotional state of mind — before more time, loss and neglect by the City is created. You must act.

I will appreciate your reply. Thank you.

Sincerely,

John Swafforth

## Auditor 2020 Year In Review

- Paid on 19 loans/notes for a total amount of \$3,810,180.17
- Processed 2 new notes, Parking Meters and Fire Equipment, totaling \$960,000
- Processed 3 additional OWDA loans; Solids Handling, Sewer Regionalization, WTP Improvements, totaling \$7,696,911.20
- 135 fund appropriations were processed in the finance system
- 21 interfund transfers were processed in the finance system
- 54 payments were made to EBS for medical claims in the amount of \$3,323,360.33. Of this amount, \$410,140.93 covered RX claims
- 12 payments were made to EBS for admin fees in the amount of \$578,890.98
- Implemented records retention and records request (STaRS) tracking for our annual audit
- Offered employee training events in Sunshine Laws, records retention, records request tracking, STaRS training, retirement awareness training
- Upgraded our finance, payroll, and tax software
- Collected \$299,622.48 in transient guest tax. Of this, \$149,811.24 was disbursed to the Athens County Convention and Visitors Bureau
- Had a successful 2019 audit
- Collected \$19,308.86 from the County Commissioners for the County share of health cost for municipal court employees
- Ran an unclaimed funds program in the amount of \$2,521.29, Of this, \$2,263.28 was returned to tax payers, residents, or local businesses
- Processed 11 unemployment payments in the amount of \$24,472.32

## Accounts/Payable Year End Report 2020

- 915 Purchase orders approved and assigned numbers
- 5067 Vouchers processed
- 3728 Checks issued for a total of \$13,404,678.91
- Sent 43 1099 forms to vendors
- Track uniform purchases for 140+ City employees and report quarterly to Payroll for tax purposes
- Process and deposit all miscellaneous monies received by the City
- Prepare and post all other miscellaneous revenue and expense transactions, not including pay-ins and vouchers
- Compile monthly reports from our finance system and distribute to all Departments
- Reconcile all pay-ins to bank accounts weekly and prepare monthly bank reconciliations for all bank accounts (13 total)
- Post monthly, all revenue received by all departments, including interest earned on all bank accounts, to 33 different funds within the City which totaled \$49,065,740.98
- Prepare annual reports for outside/State auditors in preparation of the City annual audit
- Scan and index all processed vouchers
- Record all project information for monthly project meetings
- Maintain and process all petty cash items for the City

## Income Tax Information for 2020

### Work processed for 2020 on Business and Residential accounts

- 4427>Returns posted
- 133-Amended Returns posted
- 1046-Declaration payments processed
- 381-Payments on final processed
- 268- PI Charges posted
- 184-PI Payments processed
- 29-Payment Plan payments processed
- 293 Refunds processed

### Work processed for 2018 on Withholding accounts

- 10,761-Withholding payments processed
- 1,831-Reconciliations posted
- 69 – Reconciliation payments posted
- 60 -PI charges posted
- 52 -PI Payments posted
- 25-Refunds processed

### Letters

- 793 Letters were mailed

### Projects that Tax worked on in 2020

- 2020 was a unique year as we worked remotely part of the time and had periods where the office was closed due to the COVID-19 pandemic.
- Trainings for 2020 were done online due to COVID-19.
- Updated the tax forms.
- Had new CMI conversion, Upgraded to Authority Tax, that took months of work.
  - Had to rewrite the entire letter database
  - Had to code an entire w2 entry program for the net profit return process
  - Worked on implementing a new billing system

City of Athens  
2020 Payroll Narrative

All new employees are hired by the appointing authority, either an elected official or Service-Safety Director, each is considered to be an employer. The employee meets with the Personnel Director for New Hire Orientation; during orientation, the employee completes a new hire packet containing tax forms, insurance forms and other miscellaneous items. These forms are forwarded to the Auditor's office; the Payroll Administrator uses this information to set the employee up in the payroll system.

All employees, except elected officials, are required to submit timesheets biweekly to the Auditor's office on the Monday following payday, timesheets must be signed by the employee's supervisor. The Payroll Administrator reviews each timesheet for accuracy and proper approval. If a problem is found the supervisor is contacted by email for verification. The timesheets are batched by department and entered into the payroll system. A batch report, from the payroll system, is compared to each individual timesheet by the Payroll Administrator and the Deputy Auditor for accuracy. Once any necessary corrections are completed, the payroll is processed. The Payroll Administrator uploads the direct deposit information to the bank; the Deputy Auditor verifies the bank upload and releases the file.

Paychecks are mailed the Wednesday of pay week; employees with direct deposit receive an email containing their stubs on the Thursday of pay week. Once the payroll is complete the Payroll Administrator scans the timesheets and any email replies into the payroll system for future reference.

Deduction payments are processed the Monday after the pay; payments are processed electronically and by mail. The Treasurer and Accounts Payable Administrator receive copies of the summary reports to perform the reconciliation process.

The Auditor's office processes approximately 300 timesheets each pay. In 2020 there were approximately 530 payroll and deduction checks and approximately 5656 direct deposits. An average payroll for the city is approximately \$400,000. The gross payroll for 2020 was \$11,111,237.31. Deductions for the year totaled \$3,516,395.62. The city had a total of 280 fulltime and part-time employees in 2020.

Each January, W2s are processed for all employees, a total of 280 W2s were sent out to employees for 2020.

Throughout the year special pays are processed for all employees, these pays include longevity, holiday and comp time buyouts. There were 39 employees who received longevity checks in 2020 totaling \$130,663.26, of this amount \$34,459.87 was paid to employees in the police department, and \$40,432.55 was paid to employees in the fire department. There were 43 employees (police 32, fire 19) who received holiday checks in 2020 with a total holiday payout of \$133,996.33, of this amount \$79,159.52 was paid to employees in the police department and \$54,836.81 was paid to employees in the fire department.

Pension reports are uploaded and paid monthly, this includes OPERS, and Ohio Police & Fire Pension Fund for all employees. Also paid monthly are the life insurance, miscellaneous city withholding taxes, along with the dental and vision enrollment and bill payment.

Every quarter the Federal Government (941 report), the state government (942 report), and the Ohio Department of Job & Family Services reports are processed.

Every pay accrual reports are sent to each department. The accrual reports include the balance that each fulltime employee has for vacation, sick, and comp time.

## Fixed Assets Year in Review - 2020

The Auditor's Office Payroll Administrator position is responsible for tracking all capital assets from acquisitions to disposals. For the year 2020, the Auditor's office entered 205 Fixed Asset Forms with a total value of \$1,684,259.18. Of the 205 fixed assets, we purchased 12 vehicles, with a total purchase price of \$1,363,620.70.

If an asset sheet is not received with the voucher the responsible department is contacted and the voucher remains on hold until the asset sheet is received. Monthly verifications are made with the Detail Expense Transaction report, from FINX, to verify that all asset forms are accounted for.

Throughout the year, 91 assets were disposed of, traded in or sold. The total cost of these 91 items is \$592,338.78; the total disposal amount the City received for these items is \$68,060.66. Once an asset is disposed of, or transferred to another department, the Fixed Asset system and paperwork is updated to show the changes. After an asset is entered, disposed of or transferred to another department the paperwork is scanned into the DoucScan system and indexed by asset number for easy retrieval in the future.