

**CITY OF DELAWARE
FINANCE COMMITTEE
AGENDA
CITY COUNCIL CHAMBERS
1 SOUTH SANDUSKY STREET
4:00 P.M.**

February 12, 2015

1. Roll Call
2. Approval of the Motion Summary for the meeting held November 20, 2014 as recorded and transcribed.
3. Performance Audit –Auditor of State, Michael E. Day, CFE, GCAP
4. April Debt Issue
5. Income Tax Prosecution
6. Transparency in Government
7. CIP Updates – Budget Changes
8. Member Comments
9. Next Meeting Date
10. **Executive Session:** Pursuant to Ohio Revised Code Section 121.22 (G) (3) pending or imminent court action, Section 121.22 (G) (1) personnel, Section 121.22 (G) (5) matters required to be kept confidential by State statute, Section 121.22 (G) (2) acquisition of property for public purpose and 121.22(G) (8) consideration of confidential information related to a request for economic development assistance.
11. Adjournment

FINANCE COMMITTEE
November 20, 2014
MOTION SUMMARY

ITEM 1. Roll Call

Chairman Brush called the meeting to order at 4:04 p.m.

Members Present: Vice-Mayor George Hellinger, Vice-Chairman DiGenova and Chairman Andrew Brush

Staff Present: Dean Stelzer, Finance Director and Tom Homan, City Manager

ITEM 2. Approval of the Motion Summary for October 20, 2014 as recorded and transcribed.

Motion: Vice Mayor Hellinger moved to approve the Motion Summary for the meeting held October 20, 2014, as recorded and transcribed, seconded by Vice-Chairman DiGenova. Motion approved by a 3-0 vote.

ITEM 3. Discussion of 2015 Budget

Mr. Homan discussed the 2015 budget that was presented to Council on November 15, 2014. Mr. Homan reviewed with the Finance Committee the new format and approach for the budget that focused on outcomes and activities of departments.

Mr. Stelzer discussed the challenges to the 2015 budget that departments had identifying services they provide and quantify these service levels.

Vice-Mayor Hellinger recommended that the audit include an overall organizational chart to provide a reference to assist when reviewing individual departments, and to delete individual names on the organizational chart. Vice-Mayor Hellinger also recommended that in future budgets that there be a comparison of current level of series compared to previous years.

Chairman Brush agreed that names are not necessary for the organizational chart, and that Council may request these names if needed.

ITEM 4. Discussion of Performance Audit

Chairman Brush discussed with the Finance Committee his proposal to have the City of Delaware participate in a performance audit with the State of Ohio Auditor in 2014. He explained that the purpose of the audit would be determine areas and provide suggestions in which the city can save money. Chairman Brush did inform the Finance Committee that there will be a cost

associated with the service, but did not have the specific cost for services. Chairman Brush feels that the audit will benefit the City of Delaware by saving tax payer's money and allowing resources to be used in an underfunded program. Mr. Stelzer provided estimate cost for audits in other communities. The Finance Committee in agreement to have Chairman Brush schedule and hold a conference call with the auditor.

ITEM 5. Next Meeting Date

Discussion on the next meeting date to be determined.

EXECUTIVE SESSION: pursuant to Ohio Revised Code Section 121.22 (G) (1) personnel and Section 121.22(G) (8) Consideration of Confidential Information Related To A Request For Economic Development Assistance.

Vice Mayor Hellinger moved to enter in to Executive Session, pursuant to Ohio Revised Code Section 121.22 (G) (1) personnel and Section 121.22(G) (8) consideration of confidential information related to a request for economic development assistance. This motion was seconded by Vice-Chairman DiGenova. Finance Committee began Executive Session at 5:38 p.m. Included in Executive Session was Chairman Brush, Vice Mayor Hellinger, Vice-Chairman Mr. DiGenova, , Mr. Stelzer, and Mr. Homan. Vice-Chairman DiGenova made a motion to exit Executive Session at 5:50 p.m. This motion was seconded by Vice Mayor Hellinger

ITEM 6. Adjournment

Motion: Vice Mayor Hellinger moved to adjourn the Finance Committee meeting. The Finance Committee meeting adjourned at 5:52 p.m.

Andrew Brush, Chairman

Elaine McCloskey, Clerk



City of Delaware • Finance Department

MEMO

TO: Finance Committee

FROM: Dean Stelzer, Finance Director

DATE: February 10, 2015

SUBJECT: April Debt Issues

Agenda Item 4. April Debt Issue

The City's upcoming debt issuance is fairly straight forward with the exception of the \$2,000,000 of additional borrowing for the Glenn Road North improvements. The strategic decision that needs to be made is whether to move forward with making the additional improvements. As it stands, if no additional development occurs in the NCA North area, the NCA charges generated from the existing shopping center development and Phase 1 of the Quail Pass apartment complex is not sufficient to cover the debt service of the improvements to be made. To facilitate Thursday's discussion I have attached the following:

1. A summary analysis of the April 2015 debt issuance
2. The Delaware North NCA financial report from last August.
3. A summary from Dave Efland related to the Quail Pass development.
4. A listing of the City's outstanding debt @ 12/31/14.
5. Current bond and note market rates "The Rockmill Report" (2 pages).

Agenda Item 5. Income Tax Prosecution

Attached is a copy of the most recent tax case filing results and a brief narrative of our recent income tax prosecution efforts. Both of these documents were prepared by Demetrius Daniels-Hill, the legal intern we hired late last year to assist in the tax case prosecution backlog.

Agenda Item 6. Transparency in Government

Councilman Hellinger had passed along an email he received from a resident regarding the State's recent efforts towards more transparency in government. Below is a link to the State Treasurer's transparency website and a link to the City of Cleveland Heights OpenGov site. If we have time we can review these sites at the meeting.

<http://tos.ohio.gov/transparency/ohios-online-checkbook>

<http://www.clevelandheights.com/index.aspx?page=1481>

City of Delaware, Ohio

Analysis of 2015 Financings

2014 Issue Date	Purpose	Maximum Maturity	2014 Issue Amount	2015 Paydown	2015 Issue Amount	Allocate to 2015 Notes	Allocate to 2015 Bonds
4/22/2014	Glenn Road - Phase 1	15	3,200,000	225,000	2,975,000	2,535,000	440,000
4/22/2014	Glenn Road - Phase 2	16	4,805,000	175,000	4,630,000	4,630,000	-
4/22/2014	U.S. 23 and Peachblow Road Intersection (20 yrs)	20	4,530,000	-	4,530,000	4,530,000	-
4/22/2014	Recreation Facility Improvement Notes	20	2,100,000	-	2,100,000	-	2,100,000
4/22/2014	Sidwalk Repairs		450,000		450,000	450,000	
4/22/2014	Glenn Road North Land Acquisition		200,000		200,000	-	200,000
			15,285,000	400,000	14,885,000	12,145,000	2,740,000
	Total Principal Amount of Various Purpose Notes, Series 2015					12,145,000	
	Principal Amount of Various Purpose Bonds, Series 2015						2,740,000

NEW MONEY

Capital Facilities Notes, Series 2014

Glenn Road North Construction	2,000,000	2,000,000
Recreation Facility Improvements	900,000	900,000
EMS Apparatus	800,000	800,000
	3,700,000	3,700,000

Total Principal Amount of Various Purpose Notes, Series 2015

Principal Amount of Various Purpose Bonds, Series 2015

Total New Money 2015

	0	
Total Principal Amount of Various Purpose Notes, Series 2015	12,145,000	
Total Principal Amount of Various Purpose Bonds, Series 2015		6,440,000

Northern New Community Authority
NCA Charge Receipts/Other Income
August 28, 2014

Assessment Period	Date Received	Amount Received (net)	
1st Half 2009	3/25/2010	\$ 28,782.72	
2nd half 2009	8/6/2010	\$ 28,782.69	
1st Half 2010	3/1/2011	\$ 48,474.08	\$20,487.57 from 2009 paid in 2010
2nd half 2010	8/12/2011	\$ 48,474.00	
1st Half 2011	3/9/2012	\$ 39,044.30	
2nd half 2011	8/16/2012	\$ 39,044.30	
1st Half 2012	3/6/2013	\$ 39,044.27	
2nd half 2012	8/9/2013	\$ 39,044.24	
1st Half 2013	3/13/2014	\$ 35,502.87	
2nd half 2013	8/4/2014	\$ 35,502.86	
TOTAL		\$ 381,696.33	

**Northern New Community Authority
Annual Expenditures/Outstanding Debt
August 28, 2014**

Expenditure Summary

Year	Design	Land Acq.	Misc	Construction	Interest	Total
2006	\$ 108,799.86	\$ -	\$ 989.66	\$ -	\$ -	\$ 109,789.52
2007	\$ 9,087.73	\$ -	\$ 14,826.15	\$ -	\$ 13,852.55	\$ 37,766.43
2008	\$ 233,905.79	\$ -	\$ 14,926.62	\$ -	\$ 28,168.56	\$ 277,000.97
2009	\$ 30,347.80	\$ -	\$ 2,462.50	\$ 77,463.00	\$ 44,173.89	\$ 154,447.19
2010	\$ 518.33	\$ -	\$ 4,110.96	\$ -	\$ 18,351.18	\$ 22,980.47
2011	\$ 1,308.08	\$ -	\$ 924.63	\$ -	\$ 5,401.91	\$ 7,634.62
2012	\$ -	\$ -	\$ 5,684.42	\$ -	\$ 5,797.34	\$ 11,481.76
2013	\$ -	\$ 241,365.29	\$ 6,993.08	\$ -	\$ 2,087.32	\$ 250,445.69
2014 @ 8/28	\$ -	\$ -	\$ 2,063.08	\$ -	\$ 912.00	\$ 2,975.08
	\$ 383,967.59	\$ 241,365.29	\$ 52,981.10	\$ 77,463.00	\$ 118,744.75	\$ 874,521.73

Outstanding Debt

	Original Issue Date	Current Principle	Maturity Date	Rate	Net Interest Due @ Maturity
Series 1	7/8/2005	\$ 640,000.00	4/22/2015	0.166%	\$ 1,062.40

Northern New Community Authority
Balance due from NCA to City
August 28, 2014

Year	Expenditures Incurred by City	Less: Interst Income	Net Amount Incurred by City	NCA Charge Receipts Applied	Balance Due City Cumulative
2006	\$ 109,789.52	\$ 6,202.19	\$ 103,587.33	\$ -	\$ 103,587.33
2007	\$ 37,766.43	\$ 16,653.33	\$ 21,113.10	\$ -	\$ 124,700.43
2008	\$ 277,000.97	\$ 28,261.02	\$ 248,739.95	\$ -	\$ 373,440.38
2009	\$ 154,447.19	\$ 5,911.00	\$ 148,536.19	\$ -	\$ 521,976.57
2010	\$ 22,980.47	\$ 627.00	\$ 22,353.47	\$ 57,565.41	\$ 486,764.63
2011	\$ 7,634.62	\$ 244.00	\$ 7,390.62	\$ 96,948.08	\$ 397,207.17
2012	\$ 11,481.76	\$ 129.00	\$ 11,352.76	\$ 78,088.60	\$ 330,471.33
2013	\$ 250,445.69	\$ 30.00	\$ 250,415.69	\$ 78,088.51	\$ 502,798.51
2014 @ 8/31	\$ 2,975.08	\$ -	\$ 2,975.08	\$ 71,005.73	\$ 434,767.86
	\$ 874,521.73	\$ 58,057.54	\$ 816,464.19	\$ 381,696.33	

City of Delaware
 Outstanding Debt
 December 31, 2014

ISSUE	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Maturity Date	Funding Source
NOTES						
Glenn Rd. Design	\$3,300,000.00	-	\$100,000.00	\$3,200,000.00	4/24/2013	NCA
Glenn Road South Construction	\$4,905,000.00	-	\$100,000.00	\$4,805,000.00	4/24/2013	NCA
Glenn Rd. North Land Acquisition	\$0.00	2,100,000.00	\$0.00	\$2,100,000.00	4/24/2013	NCA
Peachblow/Rt. 23 Intersection - Glenn Rd.	\$4,530,000.00	\$0.00	\$0.00	\$4,530,000.00	4/24/2013	NCA
Sidewalk Repairs	\$0.00	\$450,000.00	\$0.00	\$450,000.00	4/24/2013	General
Recreation Fac. Improvements	\$0.00	\$200,000.00	\$0.00	\$200,000.00	4/24/2013	Park Tax

Total Notes **\$12,735,000.00** **\$2,750,000.00** **\$200,000.00** **\$15,285,000.00**

BONDS

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
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2013 GO Bond (Just C, PW, Fire, Glenn)	\$7,780,000.00	-	\$425,000.00	\$7,355,000.00	12/1/2032	
2006 Bond Issue	\$5,650,000.00	-	\$505,000.00	\$5,145,000.00	12/1/2031	Various
2012 GO Refunding General	\$3,060,000.00	-	\$335,000.00	\$2,725,000.00	12/1/2022	General
2012 GO Refunding Sewer	\$2,630,000.00	-	\$285,000.00	\$2,345,000.00	12/1/2022	Sewer
OWDA Loan Sewer Plant	\$19,026,690.37	-	\$1,171,819.03	\$17,854,871.34	7/1/2026	Sewer
OWDA Hills Miller Waterline	\$2,082,187.55	-	\$60,887.08	\$2,021,300.47	7/1/2036	Water
OWDA Penny Rd.	\$1,011,581.54	1,011,581.54	\$0.00	\$2,023,163.08	7/1/2037	Water
OWDA Water Plant	\$8,143,884.38	8,143,884.38	\$0.00	\$16,287,768.76	pending	Water
SE Highland Sewer Special Tax Bonds	\$14,150,000.00	-	\$245,000.00	\$13,905,000.00	12/1/2037	Sewer
Park Facility Special Tax Bonds	\$18,435,000.00	-	\$430,000.00	\$18,005,000.00	12/1/2034	Park Tax

Total Bonds **\$74,189,343.84** **\$9,155,465.92** **\$3,032,706.11** **\$87,667,103.65**

Total Outstanding Debt **\$86,924,343.84** **\$11,905,465.92** **\$3,232,706.11** **\$102,952,103.65**

The Rockmill Report™

Governmental Credit Markets

www.rockmillfinancial.com



Interest rates are subject to market conditions, block size, call features and many other factors. Please contact us for specific interest rate levels.

INDICATIVE TAX-EXEMPT INTEREST RATES

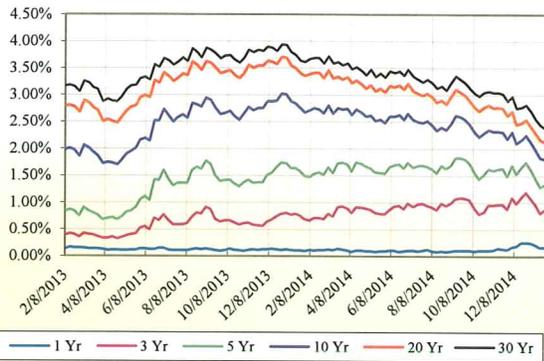
Muni "AAA" Benchmark			
	1/30/2015	1/23/2015	1 Year Ago
5 year	1.01%	1.04%	1.24%
10 year	1.79%	1.89%	2.61%
20 year	2.44%	2.50%	3.57%
30 year	2.60%	2.73%	3.92%
US "AA" General Obligation			
	1/30/2015	1/23/2015	1 Year Ago
5 year	1.11%	1.14%	1.39%
10 year	2.01%	2.08%	2.85%
20 year	3.09%	3.14%	4.04%
30 year	3.35%	3.49%	4.48%
US "A" General Obligation			
	1/30/2015	1/23/2015	1 Year Ago
5 year	1.47%	1.49%	1.89%
10 year	2.39%	2.42%	3.39%
20 year	3.53%	3.62%	4.43%
30 year	3.73%	3.74%	5.25%

TAXABLE INTEREST RATES

U.S. Treasuries			
	1/30/2015	1/23/2015	1 Year Ago
3 months	0.02%	0.02%	0.02%
6 months	0.07%	0.07%	0.06%
1 year	0.18%	0.17%	0.10%
2 year	0.47%	0.52%	0.36%
3 year	0.77%	0.86%	0.72%
5 year	1.18%	1.33%	1.55%
7 year	1.49%	1.62%	2.19%
10 year	1.68%	1.81%	2.72%
13 year	1.79%	1.90%	2.92%
30 year	2.25%	2.38%	3.65%
LIBOR			
	1/30/2015	1/23/2015	1 Year Ago
30 day	0.17%	0.17%	0.16%
90 day	0.26%	0.26%	0.24%
Prime Rate			
	1/30/2015	1/23/2015	1 Year Ago
U.S. Bank Rate	3.25%	3.25%	3.25%

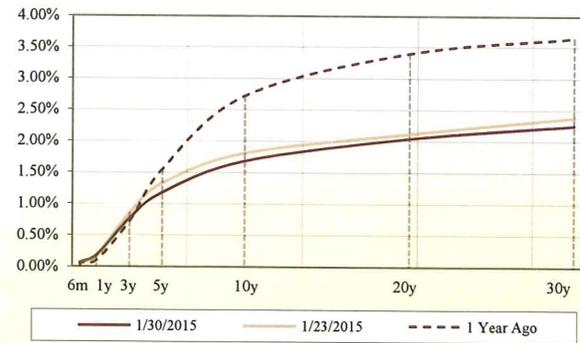
Treasury Securities

Feb. 8, 2013 through Jan. 30, 2015



Source: U.S. Treasury.

Treasury Yield Curve



Source: U.S. Treasury.

Historical Municipal AA Tax Exempt Yields vs Taxable Yields

Currently (as of 1/29/2015): 3.36% BB20; 3.60% S&P



Sources: Bloomberg; The Bond Buyer; U.S. Department of the Treasury; Moody's; S&P.



Rockmill Financial GO Tax Exempt Scales

As of 9/2/15

Year	Aaa/AAA GO Tax Exempt	Aa1/AA+ GO Tax Exempt	Aa2/AA GO Tax Exempt	Aa3/AA- GO Tax Exempt	A1/A+ GO Tax Exempt	A2/A GO Tax Exempt	A3/A- GO Tax Exempt
2016	0.198	0.315	0.341	0.363	0.445	0.555	0.924
2017	0.453	0.501	0.536	0.556	0.637	0.747	1.322
2018	0.636	0.691	0.734	0.765	0.864	0.998	1.688
2019	0.856	0.878	0.923	0.971	1.088	1.247	1.985
2020	1.011	1.062	1.108	1.168	1.298	1.474	2.230
2021	1.188	1.246	1.291	1.361	1.498	1.683	2.454
2022	1.370	1.427	1.473	1.554	1.692	1.879	2.661
2023	1.517	1.607	1.656	1.746	1.879	2.059	2.846
2024	1.645	1.785	1.837	1.935	2.060	2.229	3.014
2025	1.789	1.959	2.014	2.118	2.233	2.389	3.175
2026	1.942	2.125	2.184	2.289	2.396	2.541	3.331
2027	2.067	2.274	2.341	2.444	2.546	2.684	3.481
2028	2.142	2.402	2.485	2.581	2.683	2.820	3.616
2029	2.187	2.511	2.616	2.701	2.807	2.950	3.714
2030	2.232	2.606	2.735	2.804	2.917	3.071	3.775
2031	2.278	2.690	2.839	2.892	3.017	3.185	3.817
2032	2.323	2.765	2.926	2.968	3.105	3.291	3.848
2033	2.365	2.831	2.995	3.031	3.184	3.390	3.871
2034	2.405	2.890	3.047	3.081	3.249	3.477	3.890
2035	2.442	2.944	3.087	3.120	3.296	3.533	3.911
2036	2.473	2.991	3.118	3.159	3.329	3.560	3.949
2037	2.500	3.025	3.143	3.201	3.363	3.583	4.006
2038	2.526	3.040	3.163	3.238	3.394	3.604	4.075
2039	2.550	3.070	3.178	3.265	3.416	3.620	4.147
2040	2.572	3.100	3.185	3.269	3.421	3.626	4.212
2041	2.586	3.130	3.190	3.263	3.418	3.628	4.245
2042	2.590	3.150	3.228	3.293	3.436	3.630	4.275
2043	2.591	3.170	3.258	3.323	3.456	3.635	4.305
2044	2.594	3.190	3.288	3.343	3.482	3.669	4.325
2045	2.597	3.200	3.318	3.363	3.518	3.728	4.345

Interest rates are subject to market conditions, size, call features and many other factors. Rockmill's scales are derived from data obtained from Bloomberg and are weekly indicative rates only. Please contact us directly for specific interest rate scales.

Summary of Income Tax Docket

Updated 2/2/15

202 Cases filed

129 of these cases have been resolved

38 of the unresolved cases have not yet had their arraignment date yet

24 people have missed their scheduled arraignment date

5 guilty pleas representing a tax obligation of \$2,620.35

22 diversions representing a total tax obligation of \$37,110.58

91 cases where people paid the full balance for a total of \$53,664.72

Thoughts on Income tax

Introduction

Overall I would say that filing income tax cases with the municipal court has proved to be an effective way of bringing taxpayer's accounts as current as possible. It is a way to show those that do not respond to any of the normal letters of notification or to the prosecutor letter that the city is serious about enforcing the municipal income tax. I think that with the right mechanisms in place this process can become a quick and efficient way of resolving a given tax year's outstanding account balances before it is time to begin work on the next year's returns. There hopefully will never be a time when the income tax department falls behind and loses years to statute of limitations once the current backlog is dealt with.

Criminal vs. Civil Approach

There are benefits and drawbacks to whichever approach the city takes in legally pursuing tax payers. Suing them in civil court would likely have the public perception of being less harsh than bringing criminal charges against someone. A judgment in civil court against a tax payer would have many more mechanisms for enforcement. There are civil procedures for garnishing wages, placing liens on property or bank accounts and more. A judgment of guilty in criminal court is only enforceable in the form of restitution and probation. In terms of efficiency, civil court actions can take much longer than criminal court to finally resolve a case. Civil court generally features mediations and other hearings before a final trial if there has been no settlement up to that point. Criminal cases would on average be wrapped up much faster than their civil counterparts. The seriousness of criminal charges coupled with the safety net of dismissal or the diversion program has gotten the vast majority of people to pay their tax liability in a timely manner.

Community Reception

Overall people have been very understanding and willing to accept responsibility for the fact that they owe and have not yet paid their taxes. Of the 200 cases that our office has filed so far no one has flat out denied owing Delaware income tax. None of the cases have come close to going to trial. The few people that have needed changes to their filing status or an amended return because they moved out of Delaware part of the way through a year have been taken care of. A few people have expressed surprise that failure to pay taxes is a criminal offense. The bigger problem arises when a tax payer misses their arraignment date and the municipal clerk's office files a bench warrant for their arrest for failure to appear at their court date. I have received calls from several people who because of a bad address or their own forgetfulness have wound up in this situation. One gentleman was even arrested on a bench warrant and had to spend a night in jail before his arraignment the following morning. Another man shared with me that he had a bench warrant that listed his mother's address as his residence. Delaware Police went to serve the warrant and spoke to his mother, asking about her son's whereabouts so they could arrest him. They even wanted to search her house to see if he was hiding there.

Although these events had occurred, they are outliers that do not represent the normal experience for taxpayer's who have had charges filed against them. The vast majority of cases are resolved without any issue at all. Most people either pay the balance on their complaint prior to arraignment or agree to enter the diversion program if their balance is too large for them to pay in a timely manner. The clerk's office as a matter of policy will wait 7 to 10 days after a missed arraignment date to issue a bench warrant. Once a warrant is issued, the warrant can be cleared if the tax payer pays the amount of the complaint and has the case dismissed, appears before a judge during a non-scheduled arraignment to explain why they missed their court date, or posting the \$300 bail amount with the police department. This bail amount can then be transferred over and applied to any tax liability they might have.

Recommendations

In order to keep the current system going, it is going to be essential to have someone who is dedicated to reviewing tax files and preparing complaints. This can be a time consuming process, especially since many tax accounts are married couples which means that two complaints must be prepared. It seems to me that Stewart and John both have so many other duties that they would not have the time necessary to do all the leg work that goes into making the complaints and prosecutor files. Therefore I would recommend that someone else work on either a full or part time basis whose primary function is to prepare complaints for the accounts that John or Stewart indicate are ready for prosecution.

We have not yet reached a point where the court system has had a problem with the number of cases that we have been filing. This is due in large part to the fact that most cases do not go past the arraignment phase. In addition to preparing complaints, the other time consuming part of the process is fielding emails and phone calls from tax payers who have received a summons from the court. The tax payers, especially at this stage of the process, are not represented by a lawyer and therefore are typically ignorant of what they need to do to resolve the case. I have been able to handle most of their phone calls because I understand how the law process works. John and Stewart are also able to handle many of the tax payer's questions. Whether it is them or the prosecutor's office or the person who initially prepares the complaint, someone is going to have to respond to the tax payer's questions about the process.

Internally it is important to stress that whenever something is done on an account that a note be made of what was done. Whenever contact is made with a tax payer, that must be noted on the account so that everyone else who touches that account knows what is going on. I know that I myself have been guilty of not doing this, but it creates a huge problem when something happens that is not documented. If a tax payer wants to be entered in a payment plan or is offered a settlement offer that is information that directly affects a court case or even whether a criminal case should be filed at all. This has been manageable up to now because I am over at city hall and have access to CMI and also have the time to talk to Stewart and John in person about any questions I have concerning an account. However when it is a different person acting as the prosecutor they might not have the luxury of this kind of time

and access. It will be imperative that good notes are kept on every account, especially ones that are sent over to court so that the prosecutors know how to handle that case.

My final recommendation is to continue the diversion program. The diversion program when used properly is a great tool in that it encourages tax payers to pay their taxes within a set time frame while still allowing them to escape having a criminal conviction on their record. For people who are applying to many jobs, a criminal record can have a devastating impact on their ability to become employed. This has been the number one concern that people have shared with me, more so than even fear of going to jail. For those that cannot pay their balance prior to arraignment or within the time that a normal criminal trial is stretched out due to continuances this provides an avenue of escape. Also the diversion program provides a quick resolution to the case because if the tax payer fails to pay their obligation within the allotted time then they are automatically found guilty and placed on probation.

Dean Stelzer

From: R Thomas Homan
Sent: Thursday, January 22, 2015 4:01 PM
To: George Hellinger
Cc: Dean Stelzer; Darren Shulman; City Council Email; Jackie Walker; Lee Yoakum
Subject: RE: interesting opportunity

George,

While I'm not familiar with the site below, I'm very aware of the growing interest in "open data" for cities. Let me find out more about what the State Treasurer is doing and what might be coming our way in terms "requiring" municipalities to provide this type of information. I seem to recall a bill from the last legislative session that dealt with this issue. I'll let you know what I find out.

Tom

R. Thomas Homan
City Manager
City of Delaware
1 South Sandusky Street
Delaware, OH 43015
740 203 1010 - office
740 203 1024 - fax
email: rthoman@delawareohio.net

From: George Hellinger
Sent: Wednesday, January 21, 2015 2:15 PM
To: R Thomas Homan
Subject: Fwd: interesting opportunity

Tom,

What options are available for the city to utilize this tool?

Thanks.

Begin forwarded message:

From: Carla Oesterle <oesterle3@msn.com>
To: "ghellinger@delawareohio.net" <ghellinger@delawareohio.net>
Subject: interesting opportunity
Date: January 21, 2015 at 1:53:57 PM EST

Hey there -

We had a board meeting at my place of work today and the treasurer of state came in and gave a presentation on the Ohio's online check book, which was rolled out in December. It details every expenditure made every agency, and it includes revenue too. It's a pretty impressive tool....here is a link:

<http://tos.ohio.gov/transparency/ohios-online-checkbook>

you can search on any word, look for vendors, agencies, type of expenditure etc.

So the reason for my email is this: they want to get all localities, universities, school districts, etc on board and using the same tool. I don't know where the our city is, in terms of transparency etc...BUT their goal is to make this available AT NO COST to the entity. In the presentation to us, it was indicated that the treasurers office will take the information, in whatever form the locality uses, and make it work with their program, which was built in house.

They are planning to go out and meet with the mayors, council members, board members, school boards etc to pitch their tool and invite folks on board.

It would be cool for the City of Delaware to get on board early and be a leader, even though when you put that stuff out there people tend to jump on different things so there's lots to talk about around the idea...but it's something to think about and toss around and expect to come up...

If you are interested, I can give you the number for the person to contact at the treasurers office to set up a meeting.

Call me if you want to ask anything about the info I got today, or anything else.

Carla

Carla Oesterle

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