CONCORD TOWNSHIP BOARD OF TRUSTEES

November 13, 2024

Call to Order and Roll Call
The Concord Township Board of Trustees met in regular session on Wednesday, November 13, 2024 at 7:00 p.m. at the Concord Township Community Building, 6385 Home Road, Delaware, Ohio. Chairman Bart Johnson called the meeting to order. The roll was called: Jason Haney-present, Joe Garrett-present, Bart Johnson-present.

Approval of Minutes
- *Mr. Haney moved and Mr. Johnson seconded to approve the minutes of the October 23, 2024 regular meeting. Vote: Haney-yes, Garrett-abstain/absent, Johnson-yes.*
- *Mr. Haney moved and Mr. Johnson seconded to approve the minutes of the October 23, 2024 special meeting. Vote: Haney-yes, Garrett-abstain/absent, Johnson-yes.*

Public Input
Todd Bollinger, insurance broker with CBIZ, shared the renewal quotes for township dental, vision, and life insurance for 2025. For the ten dental quotes presented, the current plan with Delta Dental would renew at 8% increase. Ameritas and Mutual of Omaha networks were better priced, but employees could get balance billed if current dentist is out of network. For vision, ten quotes were also presented, with the current Equitable plan renewing at 4.82% increase. Standard was the low bid at -20.41% for the same VSP network. The life plan with Equitable was a 5% increase with no other options compared to current plan benefits. No action taken.

The Board of Trustees made notice to change their next meeting from Wednesday, November 27, 2024 at 7:00 pm to Tuesday, November 26, 2024 at 6:00 pm.

Financial Report
Mr. Johnson shared Fiscal Officer Davis provided financial reports for the township, and money is available to pay the bills. The current Cash Summary by Fund shows the following balances:

General Fund	$11,431,241.42
Special Revenue Funds	$4,149,086.17
Total All Funds	$15,580,327.59

Mr. Garrett moved and Mr. Haney seconded to approve pending vouchers, warrants and purchase orders #144-150, 118327-118373, except #118330, all totaling $167,326.88. Vote: Haney-yes, Garrett-yes, Johnson-yes.
Mr. Haney moved and Mr. Johnson seconded to approve pending warrant #118330. Vote: Haney-yes, Garrett-abstain, Johnson-yes.

Zoning Department
- Zoning Inspector Ric Irvine reported 8 permits were issued since the last meeting for 3 houses, 1 accessory building, 1 addition, and 3 decks.
- The Zoning Commission will meet tomorrow at 7:00pm for the rezoning application for a soccer facility on Owen Fraley Road. A lengthy discussion was held on water availability to the site.
- A Bean Oller Road fence violation case was sent to the Assistant Prosecuting Attorney Tony Stocco for further action.
- Attorney Chris Rinehart shared the proposed application form for Planned Residential Development (PRD) to coincide with the approved PRD amendment from earlier this evening: pp.1-2 explains the who, what, where; pp.3-5 contains the acknowledgement and captures signatures from applicant, owner, and attorney; pp.6-9 is checklist of all needed for the application. Fee schedule was discussed since the township cannot hold checks. After discussion, *Mr. Garrett moved and Mr. Haney seconded to amend the application with changes to pages 6 and 9, that the PRD application fee is due at the time the application is determined to be complete and no hearing will be held until the payment is made, effective 30 days from tonight. Vote: Haney-yes, Garrett-yes, Johnson-yes.* Mr. Irvine noted most applicants ask for the application and to make payments electronically. (The township currently does not take electronic payments.)
- A draft resolution and application for road right of way permitting was presented by Attorney Rinehart. Rules and regulations, and proposed hold harmless documented were also reviewed. The Trustees want driveway culvert references removed, which are completed by the County. The documents will be reviewed by the engineering consultant prior to further action.
- Tax Increment Financing resolutions were presented for parcels along US42 west and east of South Section Line Road. Therefore, *Mr. Garrett moved and Mr. Haney seconded to adopt Resolution #24-1113-2 declaring the improvements to certain real property located in Concord Township, Delaware County, Ohio to be a public purpose; declaring such improvements to be exempt from real property taxation; requiring the owners thereof to make service payments in lieu of taxes; designating the public infrastructure improvements to be made that will directly benefit the real property; and establishing a public improvement tax increment equivalent fund for the deposit of service payments.*

Exhibit A includes seventeen parcels along US42, west of South Section Line Road. (See attached Resolution #24-1113-2.) Vote: Haney-yes, Garrett-yes, Johnson-yes. In addition, *Mr. Garrett moved and Mr. Haney seconded to adopt Resolution #24-1113-3 declaring the improvements to certain real property located in Concord Township, Delaware County, Ohio to be a public purpose; declaring such improvements to be exempt from real property taxation; requiring the owners thereof to make service payments in lieu of taxes; designating the public infrastructure improvements to be made that will directly benefit the real property; and establishing a public improvement tax increment equivalent fund for the deposit of service payments. Exhibit A includes thirty-two parcels along US42, east of South Section Line Road. (See attached Resolution #24-1113-3.) Vote: Haney-yes, Garrett-yes, Johnson-yes.*
- Zoning Code and Comprehensive Plan update committees will begin after the first of the year. Ads will be posted for resident interest.

Road/Park Department
- The Trustees reported the annual road inspections were made today for the 2025 road improvement program. Mr. Johnson will compile the list and send to the County Engineer's Office.
- The 2024 road improvement paving program is complete. The road supervisor will check everything before signing off.

Old Business
- The website update was discussed. Mr. Johnson will move forward with the updates unless hears otherwise from the other Trustees.

New Business
- Correspondence was received from the Delaware County Engineer's office for the Dedication Ceremony of the "Fred L. Stults Bridge" (Home Road bridge) on Monday, November 18, 2024 at 3:00 pm.

Fire Department
- Fire Chief Todd Cooper thanked the community for the passing of the fire levy renewal last week.
- The annual mutual aid agreement with Washington Township, Dublin, Ohio, was reviewed and approved.
- Part-time interviews were held last week. Physical agility practice next week, with testing November 25-26. Mr. Stocco has the release form to review and update if needed.
- The new quint fire truck participated in the Delaware Veteran's Day Parade.
- The backup quint truck required about $3,500 in repairs due to a problem with a battery wire during a pump test. The truck is fixed and back in service.

Fiscal Officer/Correspondence
- Amended 2024 revenue/income estimates for all funds were presented reflecting year-to-date actual amounts. The updated total revenue resources are $19,948,701.56 (including 2023 carryover balances).
- Amended 2024 appropriations/expenses for all funds were presented reflecting year-to-date actual amounts. The updated total appropriations are $12,003,246.95. *Mr. Garrett moved and Mr. Haney seconded to adopt Resolution #24-1113-4 to amend the 2024 appropriations as presented (see attached). The net change of the amendment is an increase of $2,000 due to additional Opioid Fund resources. Vote: Haney-yes, Garrett-yes, Johnson-yes.*
- Discussion was held on the Frontier damage claim for $8,873.06 on Clark Shaw Road in July. The claim has been turned over to the township's OTARMA liability insurance.
- Bank statement reconciliations for October 31, 2024 were reviewed and approved.
- It was made a matter of record that Oller Cemetery lot 461, graves 3-4 were sold and deeds signed.
- Mars Hill Church update: Title and property owner information was obtained by the County Auditor's office. The County Treasurer's office will move forward with the tax lien foreclosure process through the Delaware County Prosecutor's office.
- The township's Google email contract was discussed. The contract will be changed from monthly to annual for additional savings for 50 users.
- *Mr. Johnson moved and Mr. Haney seconded to approve posting for a part-time fiscal officer assistant. Vote: Haney-yes, Garrett-yes, Johnson-yes.*

Adjournment
With no further business, *Mr. Johnson moved and Mr. Haney seconded to adjourn. Vote: Haney-yes, Garrett-yes, Johnson-yes.*

ATTEST

Jill M. Davis

Fiscal Officer, Jill Davis

BOARD OF TRUSTEES

Bart Johnson

Joe Garrett

Jason Haney

Concord Township Trustee Meeting

November 13, 2024

Roll Call

Approve Minutes

Public Input

Pay Bills

I would like to certify the fiscal officer has provided us with financial statements.

I need a motion to approve purchase orders, pending warrants and pay bills.

Zoning Inspector Report

Road Department update

Old Business

Website Update

New Business

Annual Trustee meeting with DCEO December 13. Invite emailed out

Home Rd Bridge Dedication to Fred Stultz 3pm Monday November 18 West end of the bridge

Fire Chief

Fiscal Officer

Part -time FO assistant, job posting

Adjourn

CBIZ

Concord Township

Financial Summary

	Dental				Vision				Package			
	Network	Rate Guarantee	Premium (Annual)	$ Difference from Current	Network	Rate Guarantee	Premium (Annual)	$ Difference from Current	Total Premium (Annual)	$ Difference from Current	% Difference from Current	Rank
Delta Dental/Equitable Current	Delta Dental	1 yr.	$32,920	NA	VSP Choice	1 yr.	$4,533	NA	$37,453	NA	NA	-
Delta Dental/Equitable Renewal	Delta Dental	1 yr.	$35,554	$2,634	VSP Choice	1 yr.	$4,752	$218	$40,306	$2,853	7.6%	10
Mutual of Omaha	Mutual of Omaha	1 yr.	$25,052	($7,868)	EyeMed	2 yr.	$3,760	($774)	$28,811	($8,642)	-23.1%	1
Principal	Ameritas	1 yr.	$32,131	($788)	VSP Choice	2 yr.	$4,191	($343)	$36,322	($1,131)	-3.0%	6
Lincoln	Lincoln	2 yr.	$35,417	$2,497	Vision Connect	2 yr.	$3,474	($1,059)	$38,891	$1,438	3.8%	9
Ameritas	Ameritas	1 yr.	$28,926	($3,994)	VSP Choice	2 yr.	$6,093	$1,560	$35,019	($2,434)	-6.5%	5
Beam	Dentemax, Careington	2 yr.	$33,415	$495	VSP Choice	2 yr.	$5,052	$519	$38,467	$1,014	2.7%	8
TruAssure	Dentemax, Careington	1 yr.	$30,616	($2,304)	VBA	4 yr.	$3,922	($612)	$34,538	($2,916)	-7.8%	4
Reliance Standard	Ameritas	1 yr.	$29,976	($2,944)	VSP Choice	2 yr.	$3,977	($556)	$33,953	($3,500)	-9.3%	2
Standard	Ameritas	2 yr.	$30,538	($2,382)	VSP Choice	2 yr.	$3,608	($925)	$34,146	($3,307)	-8.8%	3
Anthem	Anthem	16 mo.	$32,726	($194)	Blue Vision/EyeMed	16 mo.	$3,860	($673)	$36,586	($867)	-2.3%	7

Cash Summary by Fund

Year 2024

Fund #	Fund Name	Fund Balance 1/1/2024	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 12/31/2024	Non-Pooled Balance	Pooled Balance
1000	General	$9,966,656.96	$43,222.14	$2,712,856.00	$0.00	$0.00	$12,722,735.10	$791,493.68	$500,000.00	$0.00	$11,431,241.42	$0.00	$11,431,241.42
2011	Motor Vehicle License Tax	$19,386.69	$0.00	$18,468.24	$0.00	$0.00	$37,854.93	$14,262.43	$0.00	$0.00	$23,592.50	$0.00	$23,592.50
2021	Gasoline Tax	$90,192.85	$0.00	$178,335.06	$0.00	$0.00	$268,527.91	$227,485.34	$0.00	$0.00	$41,042.57	$0.00	$41,042.57
2031	Road and Bridge	$447,644.29	$341.44	$529,818.64	$0.00	$0.00	$977,804.37	$163,931.21	$0.00	$0.00	$813,873.16	$0.00	$813,873.16
2041	Cemetery	$29,272.75	$0.00	$26,600.00	$0.00	$0.00	$55,872.75	$12,976.22	$0.00	$0.00	$42,896.53	$0.00	$42,896.53
2111	Fire District	$1,026,781.91	$633.00	$3,607,641.80	$500,000.00	$0.00	$5,135,056.71	$3,064,490.74	$0.00	$0.00	$2,070,565.97	$0.00	$2,070,565.97
2231	Permissive Motor Vehicle License Ta	$88,672.13	$0.00	$37,529.08	$0.00	$0.00	$126,201.21	$109,294.65	$0.00	$0.00	$16,906.56	$0.00	$16,906.56
2272	Coronavirus Relief Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2273	American Rescue Plan Act (ARP)	$1,170,414.76	-$43,023.24	$0.00	$0.00	$0.00	$1,127,391.52	$7,489.19	$0.00	$0.00	$1,119,902.33	$0.00	$1,119,902.33
2901	OneOhio Opioid Settlement Fund	$1,832.39	$0.00	$9,299.53	$0.00	$0.00	$11,131.92	$1,139.05	$0.00	$0.00	$9,992.87	$0.00	$9,992.87
4901	TIF Dublin Strg Pub Infrast Improv	$0.00	$0.00	$10,313.68	$0.00	$0.00	$10,313.68	$0.00	$0.00	$0.00	$10,313.68	$0.00	$10,313.68
4902	TIF Painter Farm Incentive District 1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Report Total:	$12,840,854.73	$1,173.34	$7,130,862.03	$500,000.00	$0.00	$20,472,890.10	$4,392,562.51	$500,000.00	$0.00	$15,580,327.59	$0.00	$15,580,327.59

Last reconciled to bank: 10/31/2024 – Total other adjusting factors: $93,074.21

CONCORD TOWNSHIP, DELAWARE COUNTY

11/13/2024 3:46:55 PM

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Payment Listing

10/24/2024 to 11/13/2024

Payment Advice #	Post Date	Transaction Date	Type	Vendor / Payee	Amount	Status
144-2024	10/25/2024	10/29/2024	CH	CBIZ BENEFITS	$1,856.42	O
	Purpose:	HRA PLAN CLAIM REIMB				
145-2024	11/01/2024	11/01/2024	CH	CBIZ BENEFITS	$1,367.10	O
	Purpose:	HRA PLAN CLAIM REIMB				
146-2024	11/12/2024	11/12/2024	CH	PNC BANK	$368.47	O
	Purpose:	BANK MONTHLY FEE, BANK MONTHLY FEE				
147-2024	11/12/2024	11/13/2024	CH	CBIZ BENEFITS	$423.46	O
	Purpose:	HRA INSUR CLAIM REIMB				
148-2024	11/13/2024	11/13/2024	CH	PNC BANK	$6,203.54	O
	Purpose:	PARK PLAYGROUND DECK REPAIRS				
149-2024	11/01/2024	11/13/2024	CH	HR BUTLER, LLC	$92,890.11	O
	Purpose:	PAYROLL PROCESSING FEES				
150-2024	11/12/2024	11/13/2024	CH	T.ROWE PRICE	$3,160.00	O
	Purpose:	FIRE DEPT 457 PLAN				
118327	11/06/2024	11/06/2024	AW	HOTSY EQUIPMENT COMPANY	$7,450.00	O
	Purpose:	ROAD DEPT HOT PRESSURE WASHER				
118328	11/06/2024	11/06/2024	AW	PORTA KLEEN	$345.00	O
	Purpose:	PARK PORTABLE RESTROOMS				
118329	11/06/2024	11/06/2024	AW	KIMBALL MIDWEST	$36.80	O
	Purpose:	ROAD DEPT SHOP SUPPLY				
118330	11/06/2024	11/06/2024	AW	50+1 PUBLIC POLICY INITIATIVES	$1,200.00	O
	Purpose:	TWP GRANT WRITING CONSULTANT				
118331	11/06/2024	11/06/2024	AW	GORDON FLESCH CO., INC.	$67.52	O
	Purpose:	ADMIN COPIER USAGE OCT-NOV				
118332	11/06/2024	11/06/2024	AW	TRACTOR SUPPLY CREDIT PLAN	$483.93	O
	Purpose:	ROAD/FIRE FLOOR DRY SUPPLY				
118333	11/06/2024	11/06/2024	AW	VALTECH COMMUNICATIONS	$180.50	O
	Purpose:	UTILITIES - ADMIN DEPT				
118334	11/06/2024	11/06/2024	AW	NATHAN WILGUS	$100.00	O
	Purpose:	ROAD DEPT CELL PHONE REIMBURSE				
118335	11/06/2024	11/06/2024	AW	RIC IRVINE, ZONING INSPECTOR	$50.00	O
	Purpose:	ZONING INSPECTOR CELL PHONE REIMB				
118336	11/06/2024	11/06/2024	AW	OHIOHEALTH EMERGENCY MEDICAL SER'	$1,856.00	O
	Purpose:	FIRE DEPT PHTLS TRAINING				
118337	11/06/2024	11/06/2024	AW	COLUMBIA GAS	$369.25	O
	Purpose:	UTILITIES - FIRE DEPT				
118338	11/06/2024	11/06/2024	AW	PHOENIX SAFETY OUTFITTERS LLC	$820.00	O
	Purpose:	FIRE DEPT REPLACEMENT HELMET				
118339	11/06/2024	11/06/2024	AW	ORANGE TOWNSHIP	$4,732.00	O
	Purpose:	FIRE DEPT Q341 NEW PREV MAINT & PUMP TEST				
118340	11/06/2024	11/06/2024	AW	HEAVY DUTY T&E SERVICE INC	$756.25	O
	Purpose:	FIRE DEPT Q341 TOW TO SUTPHEN				
118341	11/06/2024	11/06/2024	AW	DREAMSEATS LLC	$6,725.74	O
	Purpose:	FIRE DEPT RECLINERS				
118342	11/06/2024	11/06/2024	AW	IMAGETREND, INC.	$10,058.55	O
	Purpose:	FIRE DEPT SOFTWARE FIRE/EMS RECORDS ANNUAL				
118343	11/06/2024	11/06/2024	AW	KNOX COMPANY	$1,298.00	O
	Purpose:	FIRE DEPT KNOXCONNECT SUPPLY				
118344	11/06/2024	11/06/2024	AW	3F FITNESS LLC	$1,050.00	O
	Purpose:	FIRE DEPT WEEKLY FITNESS PROGRAM				
118345	11/06/2024	11/06/2024	AW	THE WONDER WITHIN LLC	$765.00	O
	Purpose:	FIRE DEPT YOGA WEEKLY PROGRAM				
118346	11/06/2024	11/06/2024	AW	SUPERIOR UNIFORM SALES INC	$339.20	O
	Purpose:	FIRE DEPT CLASS A'S TAILORING				
118347	11/06/2024	11/06/2024	AW	ANGIE ELLERBROCK	$5.58	O
	Purpose:	ZONING VIOLATION POSTAGE REIMB				
118348	11/06/2024	11/06/2024	AW	LOEB ELECTRIC	$12.64	O
	Purpose:	ROAD DEPT PLUG SUPPLY				
118349	11/12/2024	11/12/2024	AW	SOUTHEASTERN EQUIPMENT CO., INC.	$1,659.33	O
	Purpose:	ROAD DEPT WHEEL LOADER REPAIR				
118350	11/12/2024	11/12/2024	AW	BUCKEYE READY-MIX, LLC	$954.26	O
	Purpose:	OLLER CEM'Y FOUNDATION MATERIAL				

Payment Listing

10/24/2024 to 11/13/2024

Payment Advice #	Post Date	Transaction Date	Type	Vendor / Payee	Amount	Status
118351	11/12/2024	11/12/2024	AW	OHIOHEALTH EMERGENCY MEDICAL SER'	$647.50	O
	Purpose:	FIRE DEPT MEDICAL DIRECTOR MAY-APR				
118352	11/12/2024	11/12/2024	AW	RINEHART LEGAL SERVICES, LTD.	$5,700.00	O
	Purpose:	LEGAL COUNSEL DEVELOP RES,ASSESS,RECOM				
118353	11/12/2024	11/12/2024	AW	EJ USA, INC.	$2,473.76	O
	Purpose:	ROAD DEPT CURB INLET HOUSINGS				
118354	11/12/2024	11/12/2024	AW	VOSS BROTHERS SALES	$65.70	O
	Purpose:	ROAD DEPT AUGER PARTS,FILTER				
118355	11/12/2024	11/12/2024	AW	OHIO EDISON	$2,258.74	O
	Purpose:	UTILITIES - PARK DEPT				
118356	11/12/2024	11/12/2024	AW	CHARTER COMMUNICATIONS	$99.99	O
	Purpose:	UTILITIES - ADMIN DEPT				
118357	11/12/2024	11/12/2024	AW	AIM MEDIA MIDWEST OPERATING LLC	$207.40	O
	Purpose:	ADMIN LEGAL ADVERT				
118358	11/12/2024	11/12/2024	AW	FRONTIER	$452.53	O
	Purpose:	UTILITIES - FIRE DEPT				
118359	11/12/2024	11/12/2024	AW	NAPA AUTO PARTS	$48.46	O
	Purpose:	ROAD DEPT SHOP SUPPLIES				
118360	11/12/2024	11/12/2024	AW	THE A-MAC GROUP LLC	$147.00	O
	Purpose:	PARK JANITORIAL SUPPLY				
118361	11/12/2024	11/12/2024	AW	UNITED RENTALS INC	$237.51	O
	Purpose:	OLLER CEM'Y CONCRETE BUGGY RENTAL				
118362	11/12/2024	11/12/2024	AW	LOWE'S	$407.49	O
	Purpose:	ROAD,PARK,TWP,CEM SUPPLIES				
118363	11/12/2024	11/12/2024	AW	OFFICE CITY EXPRESS	$169.36	O
	Purpose:	ADMIN OFFICE SUPPLY				
118364	11/12/2024	11/12/2024	AW	DAVID KREIDLER	$183.97	O
	Purpose:	FULL TIME CLOTHING REIMB				
118365	11/12/2024	11/12/2024	AW	THE HARDWARE EXCHANGE	$83.00	O
	Purpose:	ROAD DEPT SHOP SUPPLY & REPAIR				
118366	11/12/2024	11/12/2024	AW	CHARTER COMMUNICATIONS	$142.65	O
	Purpose:	UTILITIES - FIRE DEPT				
118367	11/12/2024	11/12/2024	AW	HURSH DRUGS INC	$27.08	O
	Purpose:	FIRE DEPT EMS DRUG SUPPLY				
118368	11/12/2024	11/12/2024	AW	O.E. MEYER CO.	$262.85	O
	Purpose:	FIRE DEPT O2 AIR SUPPLY				
118369	11/12/2024	11/12/2024	AW	BOUND TREE MEDICAL, LLC	$302.64	O
	Purpose:	FIRE/EMS DRUG SUPPLIES				
118370	11/12/2024	11/12/2024	AW	MISTRAS GROUP INC	$2,393.15	O
	Purpose:	FIRE DEPT ANNUAL LADDER TESTING				
118371	11/12/2024	11/12/2024	AW	MIATI EMBROIDERY	$550.99	O
	Purpose:	FIRE DEPT CLOTHING ALLOWANCE				
118372	11/12/2024	11/12/2024	AW	DOUG KINDELL	$184.15	O
	Purpose:	FIRE DEPT INTERVIEW MEALS, FIRE DEPT BOAT FUEL				
118373	11/12/2024	11/12/2024	AW	SHELLY MATERIALS, INC	$2,696.31	O
	Purpose:	FIRE DEPT STONE BASE				
				Total Payments:	$167,326.88	
				Total Conversion Vouchers:	$0.00	
				Total Less Conversion Vouchers:	$167,326.88	

Type: AM - Accounting Manual Warrant, AW - Accounting Warrant, IM - Investment Manual Warrant, IW - Investment Warrant, PM - Payroll Manual Warrant, PR - Payroll Warrant, RW - Reduction of Receipt Warrant, SW - Skipped Warrant, WH - Withholding Warrant, WM - Withholding Manual, WS - Special Warrant, CH - Electronic Payment Advice, IL - Investment Loss, EP - Payroll EFT Voucher, CV - Payroll Conversion Voucher, SV - Payroll Special Voucher, EW - Withholding Voucher, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation

Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

* Asterisked amounts are not included in report totals. These transactions occurred outside the reported date range but are listed for reference.

COPY

BOARD OF TRUSTEES
CONCORD TOWNSHIP, DELAWARE COUNTY, OHIO

RESOLUTION NO. 24-1113-2

DECLARING THE IMPROVEMENTS TO CERTAIN REAL PROPERTY LOCATED IN CONCORD TOWNSHIP, DELAWARE COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH IMPROVEMENTS TO BE EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS THEREOF TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; DESIGNATING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT THE REAL PROPERTY; AND ESTABLISHING A PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS.

Mr. Garrett moved the adoption of the following resolution:

WHEREAS, in accordance with Ohio Revised Code Sections 5709.73 through 5709.75, Concord Township, Delaware County, Ohio (the "Township") has determined to implement a tax increment financing program to facilitate the development of certain real property located within the territorial boundaries of the Township (the "Project"); and

WHEREAS, the real property (as depicted and described in Exhibit A attached hereto and incorporated herein by this reference), will be developed as commercial property (the "TIF Site"); and

WHEREAS, the development of commercial properties in the Township will benefit the Township and its residents by creating economic opportunities, enlarging the property tax base, and stimulating collateral development in the Township; and

WHEREAS, by providing public infrastructure improvements, as that term is defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6) (as more fully described on Exhibit B attached hereto and incorporated herein by this reference, the "Public Infrastructure Improvements"), the Township may facilitate the development of commercial properties for the benefit of the TIF Site, including, without limitation, by facilitating the financing, acquisition, and construction of the Public Infrastructure Improvements; and

WHEREAS, Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75 provide for the use of township tax increment financing to pay the costs of Public Infrastructure Improvements, which costs may include, without limitation: (i) the payment for or reimbursement of costs of the Public Infrastructure Improvements incurred by the Township, or any other public or private party in cooperation with the Township, and (ii) payment of debt service (the "Debt Service") on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements; and

WHEREAS, Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75 provide that this Board of Trustees may, among other things, (a) declare the improvement to real property located in the Township to be a public purpose, thereby exempting such improvement from real property taxation for a period of time, (b) specify public infrastructure improvements to be made to benefit the TIF Site, (c) require the owner or owners of those parcels to make service payments in lieu of taxes, and (d) establish a public improvement tax increment equivalent fund into which such service payments shall be deposited; and

WHEREAS, the Township desires to grant a seventy-five percent (75%) exemption from real property taxation for a period of ten (10) years (the "TIF Exemption") of the increase in assessed value of land and each improvement to the TIF Site (as defined in Section 1 hereof, the "Improvement"); and

WHEREAS, the Township has determined that it is necessary and appropriate and in the best interests of the Township to require the owners of the parcels included in the TIF Site and their heirs, successors and assigns (collectively, with their heirs, successors and assigns, as owners of the TIF Site, the "Owners") to make service payments in lieu of taxes (as defined in Section 1 hereof, the "Service Payments") with respect to the Improvement pursuant to Ohio Revised Code Section 5709.74; and

WHEREAS, the Buckeye Valley School District and the Delaware Area Career Center have each received notice of the TIF Exemption and the proposed text of this Resolution in advance of the date on which this Resolution is being adopted, in accordance with Ohio Revised Code Sections 5709.73 and 5709.83;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of Concord Township, Delaware County, Ohio that:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.73(B), this Board of Trustees hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of each parcel (as it may be subdivided or combined in connection with the acquisition or development of a parcel) comprising the TIF Site (the "Exempted Property") subsequent to the effective date of this Resolution (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Ohio Revised Code Section 5709.73(A)(2)) is declared to be a public purpose. Pursuant to and in accordance with Ohio Revised Code Section 5709.73(G), the Improvement with respect to each parcel shall be exempt from real property taxation (the "TIF Exemption") for a period commencing with the first day of the tax year in which there is a building or structure on the parcel exceeding Two-Hundred Thousand Dollars ($200,000.00) in true value that appears on the tax list and duplicate of real and public utility property and ending for a parcel on the tenth (10th) anniversary of such date or the date the Public Infrastructure Improvements (as defined in the TIF Resolution) are paid in full, whichever occurs first. After the TIF Exemption becomes effective, such TIF Exemption shall apply with respect to any parcel when the Improvement to such parcel is made and an exemption therefor is claimed in the manner provided for hereinabove.

SECTION 2. Payment of Service Payments. As provided in Ohio Revised Code Section 5709.74, but only after the TIF Exemption is effective, the Owner of a parcel comprising Exempted Property shall be required to, and shall make, service payments in lieu of taxes with respect to the Improvement allocable thereto to the County Treasurer on or before the final due dates for payment of real property taxes. Each service payment in lieu of taxes shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against such parcel as if it were not exempt from taxation pursuant to Section 1 hereof. If any reduction in the levies otherwise applicable to such parcel is made by the County budget commission under Ohio Revised Code Section 5705.31, the amount of the service payment in lieu of taxes shall be calculated as if the reduction in levies had not been made. Any late payments of service payments in lieu of taxes shall be subject to penalty and bear interest at the then current rate established under Ohio Revised Code Sections 323.121(B)(1) and 5703.47, as the same may be amended from time to time, or any successor provisions thereto (the "Penalties and Interest"). Each Owner shall make any other payments in respect of such parcel which are received by the County Treasurer in connection with any reduction required by Ohio Revised Code Section 319.302, as the same may be amended from time to time, or any successor provisions thereto (the "Property Tax Rollback Payments," together with the service payments in lieu of taxes and the "Penalties and Interest," are collectively referred to herein as the "Service Payments"). The Service Payments shall be allocated and distributed in accordance with Section 3 hereof.

SECTION 3. Creation of TIF Fund; Application of Service Payments. To the extent not already established, this Board of Trustees hereby establishes, pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.75, a Public Improvement Tax Increment Equivalent Fund. The Fiscal Officer of the Township may create one or more accounts or sub-accounts within such fund as appropriate to distinguish the Service Payments received with respect to the TIF Exemption established pursuant to this Resolution from any tax increment financing programs that may be established by the Township in the future and as are necessary to account for payment of the costs of the Public Infrastructure Improvements, including any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements, Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. As used in this Resolution, "TIF Fund" shall refer to the specific fund or account that receives the Service Payments provided for in this Resolution. The TIF Fund shall be maintained in the custody of the Township and shall receive all distributions of Service Payments required to be made to the Township. Those Service Payments received by the Township with respect to the Exempted Property, shall be used solely for the purposes authorized in Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75, including, but not limited to, paying any costs of the Public Infrastructure Improvements in a manner that is consistent with this Resolution. For purposes of this Resolution, "costs" of the Public Infrastructure Improvements payable from the TIF Fund shall also include the items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements, and Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the aforesaid purposes, after which time said TIF Fund shall be dissolved and any surplus funds remaining therein shall be transferred to the Township's General Fund, all in accordance with Ohio Revised Code Section 5709.75.

Pursuant to Ohio Revised Code Section 5709.73, 5709.74, and 5709.75, the Delaware County Auditor ("County Auditor") is requested to distribute the Service Payments and the Property Tax Rollback Payments to the Township for deposit into the TIF Fund. The distribution from the County Auditor to the Township required under this Section is requested to be made at the same time and in the same manner as real property tax distributions.

SECTION 4. Public Infrastructure Improvements. This Board of Trustees hereby designates the Public Infrastructure Improvements described in Exhibit B attached hereto as "public infrastructure improvements" (as such term is defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6)) made, to be made, or in the process of being made, and that, once made, will directly benefit the TIF Site.

SECTION 5. Application for Real Property Tax Exemption and Remission. This Board of Trustees further hereby authorizes and directs any member of the Board of Trustees, the Township Fiscal Officer, or other appropriate officers of the Township, in any combination or individually, to sign and execute all documents and make such arrangements as are necessary and proper for collection of said Service Payments from the Owners of real property located in the TIF Site, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. This Board of Trustees further hereby authorizes and directs any member of the Board of Trustees, the Township Fiscal Officer, or other appropriate officers of the Township, in any combination or individually, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the Township, which shall be established conclusively by their signatures thereon, and to prepare and sign all instruments and to take all other actions as may be necessary and appropriate to implement this Resolution.

SECTION 7. Non-Discriminatory Hiring Policy. In accordance with Ohio Revised Code Section 5709.832, this Board of Trustees hereby determines that no employer located in the TIF Site shall deny any individual employment based solely on race, religion, sex, disability, color, national origin or ancestry.

SECTION 8. Notices. This Board of Trustees hereby finds and determines that notice of this proposed Resolution has been delivered to all affected school districts, including the Buckeye Valley School District and the Delaware Area Career Center, in accordance with Ohio Revised Code Sections 5709.73 and 5709.83, and hereby ratifies the giving of that notice.

Pursuant to Ohio Revised Code Section 5709.73(I), the Township Fiscal Officer is hereby directed to deliver a copy of this Resolution to the Director of the Development Services Agency of the State of Ohio within fifteen (15) days after its adoption. On or before March 31 of each year that the exemption set forth in Section 1 hereof remains in effect, the Township Fiscal Officer, or other authorized officer of this Township shall prepare and submit to the Director of the Development Services Agency of the State of Ohio the status report required under Ohio Revised Code Section 5709.73(I).

SECTION 9. Tax Incentive Review Council. The Township has created the Township Tax Incentive Review Council with the membership of that Council constituted in accordance with Ohio Revised Code Section 5709.85. That Council shall, in accordance with Ohio Revised Code Section 5709.85, review annually all exemptions from taxation resulting from the declarations set forth in this Resolution and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 10. Open Meetings. This Board of Trustees finds and determines that all formal actions of this Board of Trustees and any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board of Trustees, and that all deliberations of this Board of Trustees and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Ohio Revised Code Section 121.22.

[Balance of Page Intentionally Left Blank]

SECTION 12. Effective Date. This Resolution shall be effective from and after the earliest period provided by law.

Mr. Haney seconded the motion.

Upon roll call on the adoption of the Resolution, the vote was as follows:

Ayes: Haney, Garrett, Johnson

Nays: ________

Adopted this 13th day of November, 2024.

ATTEST:

Jill Davis
Fiscal Officer

SIGNED:

Bart Johnson
Trustee – Chairman

Joe Garrett
Trustee

Jason Haney
Trustee

EXHIBIT A

Legal Description of TIF Site

The TIF Site consists of the following parcel numbers identified the records of the County Auditor of Delaware County, Ohio as of October 3, 2024:

420-410-01-001-000
420-140-01-015-000
420-410-01-010-000
420-140-01-014-001
420-140-01-014-000
420-140-01-003-000
420-140-01-004-000
420-140-01-006-000
420-140-01-009-000
420-140-01-007-000
420-140-01-022-000
420-140-01-012-000
420-140-01-012-001
420-140-01-019-001
420-140-01-019-000
420-140-01-011-000
420-140-01-013-000

The TIF Site is also described by reference to the attached records and map from the records of the County Auditor of Delaware County, Ohio, as of October 3, 2024:

EXHIBIT B

Public Infrastructure Improvements

The Public Infrastructure Improvements consist generally of acquiring and constructing the infrastructure described below:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), traffic calming devices, sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto;
- Construction, reconstruction or installation of utility improvements (including any underground utilities), storm and sanitary sewers (including necessary site grading therefore), water lines, water and fire protection systems, and all other appurtenances thereto;
- Construction, reconstruction or installation of gas, electric, and communication service facilities, and all other appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees and shrubs, landscaping mounds and fencing, tree grates, planting beds, signage, curbs, sidewalks, street and sidewalk lighting, irrigation, burial of overhead utility lines and related improvements, and all other appurtenances thereto;
- Construction of one or more public parking facilities, including public surface parking and public parking structures and related improvements, and all other appurtenances thereto;
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish the foregoing improvements;
- Environmental remediation;
- Any on-going administrative expenses relating to the Public Infrastructure Improvements and maintaining the TIF revenue, including but not limited to engineering, architectural, legal, TIF administration, permitting and public infrastructure construction management, and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing.

The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.

All of the Public Infrastructure Improvements described above are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6) and are intended to benefit the real property described in Exhibit A.

COPY

BOARD OF TRUSTEES
CONCORD TOWNSHIP, DELAWARE COUNTY, OHIO

RESOLUTION NO. 24-1113-3

DECLARING THE IMPROVEMENTS TO CERTAIN REAL PROPERTY LOCATED IN CONCORD TOWNSHIP, DELAWARE COUNTY, OHIO TO BE A PUBLIC PURPOSE; DECLARING SUCH IMPROVEMENTS TO BE EXEMPT FROM REAL PROPERTY TAXATION; REQUIRING THE OWNERS THEREOF TO MAKE SERVICE PAYMENTS IN LIEU OF TAXES; DESIGNATING THE PUBLIC INFRASTRUCTURE IMPROVEMENTS TO BE MADE THAT WILL DIRECTLY BENEFIT THE REAL PROPERTY; AND ESTABLISHING A PUBLIC IMPROVEMENT TAX INCREMENT EQUIVALENT FUND FOR THE DEPOSIT OF SERVICE PAYMENTS.

Mr. Garrett moved the adoption of the following resolution:

WHEREAS, in accordance with Ohio Revised Code Sections 5709.73 through 5709.75, Concord Township, Delaware County, Ohio (the "Township") has determined to implement a tax increment financing program to facilitate the development of certain real property located within the territorial boundaries of the Township (the "Project"); and

WHEREAS, the real property (as depicted and described in Exhibit A attached hereto and incorporated herein by this reference), will be developed as commercial property (the "TIF Site"); and

WHEREAS, the development of commercial properties in the Township will benefit the Township and its residents by creating economic opportunities, enlarging the property tax base, and stimulating collateral development in the Township; and

WHEREAS, by providing public infrastructure improvements, as that term is defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6) (as more fully described on Exhibit B attached hereto and incorporated herein by this reference, the "Public Infrastructure Improvements"), the Township may facilitate the development of commercial properties for the benefit of the TIF Site, including, without limitation, by facilitating the financing, acquisition, and construction of the Public Infrastructure Improvements; and

WHEREAS, Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75 provide for the use of township tax increment financing to pay the costs of Public Infrastructure Improvements, which costs may include, without limitation: (i) the payment for or reimbursement of costs of the Public Infrastructure Improvements incurred by the Township, or any other public or private party in cooperation with the Township, and (ii) payment of debt service (the "Debt Service") on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements; and

WHEREAS, Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75 provide that this Board of Trustees may, among other things, (a) declare the improvement to real property located in the Township to be a public purpose, thereby exempting such improvement from real property taxation for a period of time, (b) specify public infrastructure improvements to be made to benefit the TIF Site, (c) require the owner or owners of those parcels to make service payments in lieu of taxes, and (d) establish a public improvement tax increment equivalent fund into which such service payments shall be deposited; and

WHEREAS, the Township desires to grant a seventy-five percent (75%) exemption from real property taxation for a period of ten (10) years (the "TIF Exemption") of the increase in assessed value of land and each improvement to the TIF Site (as defined in Section 1 hereof, the "Improvement"); and

WHEREAS, the Township has determined that it is necessary and appropriate and in the best interests of the Township to require the owners of the parcels included in the TIF Site and their heirs, successors and assigns (collectively, with their heirs, successors and assigns, as owners of the TIF Site, the "Owners") to make service payments in lieu of taxes (as defined in Section 1 hereof, the "Service Payments") with respect to the Improvement pursuant to Ohio Revised Code Section 5709.74; and

WHEREAS, the Buckeye Valley School District and the Delaware Area Career Center have each received notice of the TIF Exemption and the proposed text of this Resolution in advance of the date on which this Resolution is being adopted, in accordance with Ohio Revised Code Sections 5709.73 and 5709.83;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of Concord Township, Delaware County, Ohio that:

SECTION 1. Authorization of TIF Exemption. Pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.73(B), this Board of Trustees hereby finds and determines that seventy-five percent (75%) of the increase in assessed value of each parcel (as it may be subdivided or combined in connection with the acquisition or development of a parcel) comprising the TIF Site (the "Exempted Property") subsequent to the effective date of this Resolution (which increase in assessed value is hereinafter referred to as the "Improvement," as defined in Ohio Revised Code Section 5709.73(A)(2)) is declared to be a public purpose. Pursuant to and in accordance with Ohio Revised Code Section 5709.73(G), the Improvement with respect to each parcel shall be exempt from real property taxation (the "TIF Exemption") for a period commencing with the first day of the tax year in which there is a building or structure on the parcel exceeding Two-Hundred Thousand Dollars ($200,000.00) in true value that appears on the tax list and duplicate of real and public utility property and ending for a parcel on the tenth (10th) anniversary of such date or the date the Public Infrastructure Improvements (as defined in the TIF Resolution) are paid in full, whichever occurs first. After the TIF Exemption becomes effective, such TIF Exemption shall apply with respect to any parcel when the Improvement to such parcel is made and an exemption therefor is claimed in the manner provided for hereinabove.

SECTION 2. Payment of Service Payments. As provided in Ohio Revised Code Section 5709.74, but only after the TIF Exemption is effective, the Owner of a parcel comprising Exempted Property shall be required to, and shall make, service payments in lieu of taxes with respect to the Improvement allocable thereto to the County Treasurer on or before the final due dates for payment of real property taxes. Each service payment in lieu of taxes shall be charged and collected in the same manner and in the same amount as the real property taxes that would have been charged and payable against such parcel as if it were not exempt from taxation pursuant to Section 1 hereof. If any reduction in the levies otherwise applicable to such parcel is made by the County budget commission under Ohio Revised Code Section 5705.31, the amount of the service payment in lieu of taxes shall be calculated as if the reduction in levies had not been made. Any late payments of service payments in lieu of taxes shall be subject to penalty and bear interest at the then current rate established under Ohio Revised Code Sections 323.121(B)(1) and 5703.47, as the same may be amended from time to time, or any successor provisions thereto (the "Penalties and Interest"). Each Owner shall make any other payments in respect of such parcel which are received by the County Treasurer in connection with any reduction required by Ohio Revised Code Section 319.302, as the same may be amended from time to time, or any successor provisions thereto (the "Property Tax Rollback Payments," together with the service payments in lieu of taxes and the "Penalties and Interest," are collectively referred to herein as the "Service Payments"). The Service Payments shall be allocated and distributed in accordance with Section 3 hereof.

SECTION 3. Creation of TIF Fund; Application of Service Payments. To the extent not already established, this Board of Trustees hereby establishes, pursuant to and in accordance with the provisions of Ohio Revised Code Section 5709.75, a Public Improvement Tax Increment Equivalent Fund. The Fiscal Officer of the Township may create one or more accounts or sub-accounts within such fund as appropriate to distinguish the Service Payments received with respect to the TIF Exemption established pursuant to this Resolution from any tax increment financing programs that may be established by the Township in the future and as are necessary to account for payment of the costs of the Public Infrastructure Improvements, including any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements, Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. As used in this Resolution, "TIF Fund" shall refer to the specific fund or account that receives the Service Payments provided for in this Resolution. The TIF Fund shall be maintained in the custody of the Township and shall receive all distributions of Service Payments required to be made to the Township. Those Service Payments received by the Township with respect to the Exempted Property, shall be used solely for the purposes authorized in Ohio Revised Code Sections 5709.73, 5709.74, and 5709.75, including, but not limited to, paying any costs of the Public Infrastructure Improvements in a manner that is consistent with this Resolution. For purposes of this Resolution, "costs" of the Public Infrastructure Improvements payable from the TIF Fund shall also include the items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements, and Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements. The TIF Fund shall remain in existence so long as such Service Payments are collected and used for the aforesaid purposes, after which time said TIF Fund shall be dissolved and any surplus funds remaining therein shall be transferred to the Township's General Fund, all in accordance with Ohio Revised Code Section 5709.75.

Pursuant to Ohio Revised Code Section 5709.73, 5709.74, and 5709.75, the Delaware County Auditor ("County Auditor") is requested to distribute the Service Payments and the Property Tax Rollback Payments to the Township for deposit into the TIF Fund. The distribution from the County Auditor to the Township required under this Section is requested to be made at the same time and in the same manner as real property tax distributions.

SECTION 4. Public Infrastructure Improvements. This Board of Trustees hereby designates the Public Infrastructure Improvements described in Exhibit B attached hereto as "public infrastructure improvements" (as such term is defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6)) made, to be made, or in the process of being made, and that, once made, will directly benefit the TIF Site.

SECTION 5. Application for Real Property Tax Exemption and Remission. This Board of Trustees further hereby authorizes and directs any member of the Board of Trustees, the Township Fiscal Officer, or other appropriate officers of the Township, in any combination or individually, to sign and execute all documents and make such arrangements as are necessary and proper for collection of said Service Payments from the Owners of real property located in the TIF Site, which are to be deposited into the TIF Fund.

SECTION 6. Further Authorizations. This Board of Trustees further hereby authorizes and directs any member of the Board of Trustees, the Township Fiscal Officer, or other appropriate officers of the Township, in any combination or individually, to prepare and sign all agreements, and any amendments thereto such that the character of those changes is not substantially adverse to the Township, which shall be established conclusively by their signatures thereon, and to prepare and sign all instruments and to take all other actions as may be necessary and appropriate to implement this Resolution.

SECTION 7. Non-Discriminatory Hiring Policy. In accordance with Ohio Revised Code Section 5709.832, this Board of Trustees hereby determines that no employer located in the TIF Site shall deny any individual employment based solely on race, religion, sex, disability, color, national origin or ancestry.

SECTION 8. Notices. This Board of Trustees hereby finds and determines that notice of this proposed Resolution has been delivered to all affected school districts, including the Buckeye Valley School District and the Delaware Area Career Center, in accordance with Ohio Revised Code Sections 5709.73 and 5709.83, and hereby ratifies the giving of that notice.

Pursuant to Ohio Revised Code Section 5709.73(I), the Township Fiscal Officer is hereby directed to deliver a copy of this Resolution to the Director of the Development Services Agency of the State of Ohio within fifteen (15) days after its adoption. On or before March 31 of each year that the exemption set forth in Section 1 hereof remains in effect, the Township Fiscal Officer, or other authorized officer of this Township shall prepare and submit to the Director of the Development Services Agency of the State of Ohio the status report required under Ohio Revised Code Section 5709.73(I).

SECTION 9. Tax Incentive Review Council. The Township has created the Township Tax Incentive Review Council with the membership of that Council constituted in accordance with Ohio Revised Code Section 5709.85. That Council shall, in accordance with Ohio Revised Code Section 5709.85, review annually all exemptions from taxation resulting from the declarations set forth in this Resolution and any other such matters as may properly come before that Council, all in accordance with Ohio Revised Code Section 5709.85.

SECTION 10. Open Meetings. This Board of Trustees finds and determines that all formal actions of this Board of Trustees and any of its committees concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board of Trustees, and that all deliberations of this Board of Trustees and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law, including Ohio Revised Code Section 121.22.

[Balance of Page Intentionally Left Blank]

SECTION 12. Effective Date. This Resolution shall be effective from and after the earliest period provided by law.

Mr. Haney seconded the motion.

Upon roll call on the adoption of the Resolution, the vote was as follows:

Ayes: Haney, Garrett, Johnson

Nays: ____________________

Adopted this 13th day of November, 2024.

ATTEST:

Jill Davis
Fiscal Officer

SIGNED:

Bart Johnson
Trustee – Chairman

Joe Garrett
Trustee

Jason Haney
Trustee

EXHIBIT A

Legal Description of TIF Site

The TIF Site consists of the following parcel numbers identified the records of the County Auditor of Delaware County, Ohio as of October 3, 2024:

419-230-01-035-002
419-230-01-035-003
419-230-01-064-000
419-230-01-065-000
419-230-01-066-000
419-230-01-067-000
419-230-01-063-000
419-230-01-035-005
419-230-01-035-006
419-230-01-035-004
419-230-01-035-001
419-230-01-036-000
419-230-01-037-000
419-230-01-038-000
419-230-01-040-000
419-230-01-041-000
419-230-01-042-000
419-230-01-063-000
419-230-01-005-000
419-230-01-006-000
419-230-01-007-000
419-230-01-009-000
419-230-01-017-000
419-230-01-016-000
419-230-01-015-000
419-230-01-014-000
419-230-01-013-000
419-230-01-012-000
419-230-01-011-000
419-230-01-010-000
419-230-01-020-000
419-230-01-021-000

The TIF Site is also described by reference to the attached records and map from the records of the County Auditor of Delaware County, Ohio, as of October 3, 2024:

EXHIBIT B

Public Infrastructure Improvements

The Public Infrastructure Improvements consist generally of acquiring and constructing the infrastructure described below:

- Construction, reconstruction, extension, opening, improving, widening, grading, draining, curbing or changing of the lines and traffic patterns of roads, highways, streets, bridges (both roadway and pedestrian), traffic calming devices, sidewalks, bikeways, medians and viaducts accessible to and serving the public, and providing lighting systems, signalization, and traffic controls, and all other appurtenances thereto;
- Construction, reconstruction or installation of utility improvements (including any underground utilities), storm and sanitary sewers (including necessary site grading therefore), water lines, water and fire protection systems, and all other appurtenances thereto;
- Construction, reconstruction or installation of gas, electric, and communication service facilities, and all other appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees and shrubs, landscaping mounds and fencing, tree grates, planting beds, signage, curbs, sidewalks, street and sidewalk lighting, irrigation, burial of overhead utility lines and related improvements, and all other appurtenances thereto;
- Construction of one or more public parking facilities, including public surface parking and public parking structures and related improvements, and all other appurtenances thereto;
- Acquisition of real estate or interests in real estate (including easements) necessary to accomplish the foregoing improvements;
- Environmental remediation;
- Any on-going administrative expenses relating to the Public Infrastructure Improvements and maintaining the TIF revenue, including but not limited to engineering, architectural, legal, TIF administration, permitting and public infrastructure construction management, and other consulting and professional services; and
- All inspection fees and other governmental fees related to the foregoing.

The Public Infrastructure Improvements specifically include the costs of financing the Public Infrastructure Improvements, including the items of "costs of permanent improvements" set forth in Ohio Revised Code Section 133.15(B), and incurred with respect to the Public Infrastructure Improvements, which "costs" specifically include any reimbursement payments for the reimbursement of the costs of the Public Infrastructure Improvements and the Debt Service on, and other expenses relating to the issuance of, any bonds, notes, or other obligations issued to finance the Public Infrastructure Improvements.

All of the Public Infrastructure Improvements described above are hereby determined to be "public infrastructure improvements" (as defined in Ohio Revised Code Sections 5709.40(A)(8) and 5709.73(A)(6) and are intended to benefit the real property described in <u>Exhibit A</u>.

REVENUE ESTIMATES

		11/13/2024 jd
Township/Fire District	CONCORD	
Fiscal Year	2024	
1000 General Fund		**Amount**
101 Property Tax	$1,691,144.49	
302 Fees	$79,000.00	
303 Cable Franchise Fees	$57,739.21	
532 Local Government	$22,093.00	
533 Liquor Permit Fees	$2,519.30	
534 Cigarette License Fees	$37.50	
535 Rollbacks	$232,930.66	
539 Other State - Cap Imp Grant	$169,530.98	
599 Other Intergov - HB64	$10,870.00	
701 Interest	$445,000.00	Other:
802 Rentals and Leases	$22,400.00	$787,096.99
Total Receipts	$2,733,265.14	
January 1, 2024 Unencumb. Balance	$9,830,097.74	
Total General Fund		**$12,563,362.88**
2011 M.V. License Tax Fund		
536 M.V. License Tax	$21,400.00	
701 Interest	$650.00	
Total Receipts	$22,050.00	
January 1, 2024 Unencumb. Balance	$19,386.69	
Total M.V. License Tax		**$41,436.69**
2021 Gasoline Tax Fund		
537 Gasoline Tax	$208,000.00	
701 Interest	$2,100.00	
Total Receipts	$210,100.00	
January 1, 2024 Unencumb. Balance	$89,542.85	
Total Gasoline Tax Fund		**$299,642.85**
2031 Road and Bridge Fund		
101 Property Tax	$492,280.54	
535 Rollbacks	$35,636.46	
Total Receipts	$527,917.00	
January 1, 2024 Unencumb. Balance	$447,644.29	
Total Road & Bridge Fund		**$975,561.29**
2041 Cemetery Fund		
302 Fees, Burials	$3,200.00	
399 Other, Foundations	$5,250.00	
804 Sale of Lots	$18,150.00	
Total Receipts	$26,600.00	
January 1, 2024 Unencumb. Balance	$29,272.75	
Total Cemetery Fund		**$55,872.75**
2111 Fire District Fund		
101 Property Tax	$2,920,517.27	
201 Contracts - Shawnee Hills	$149,216.77	
399 Other Fees - EMS billing	$160,000.00	
535 Rollbacks	$388,740.40	
931 Transfer from General Fund	$500,000.00	
Total Receipts	$4,118,474.44	

REVENUE ESTIMATES

		11/13/2024 jd
Township/Fire District	CONCORD	
Fiscal Year	2024	
January 1, 2024 Unencumb. Balance	$601,512.76	
Total Fire District Fund		**$4,719,987.20**
2231 Permissive Tax Fund		
104 Motor Vehicle Licenses	$39,000.00	
701 Interest	$1,700.00	
Total Receipts	$40,700.00	
January 1, 2024 Unencumb. Balance	$68,799.63	
Total Permissive Tax Fund		**$109,499.63**
2273 American Rescue Plan Fund		
519 ARPA Funding	$0.00	
701 Interest	$0.00	
Total Receipts	$0.00	
January 1, 2024 Unencumb. Balance	$1,161,874.28	
Total ARPA Fund		**$1,161,874.28**
2901 OneOhio Opioid Settlement Fund		
701 Interest	$140.00	
982 OneOhio Extraordinary	$9,177.92	
Total Receipts	$9,317.92	
January 1, 2024 Unencumb. Balance	$1,832.39	
Total OneOhio Fund		**$11,150.31**
4901 TIF Dublin Storage		
810 TIF Capital Contributions	$10,313.68	
Total Receipts	$10,313.68	
January 1, 2024 Unencumb. Balance	$0.00	
Total TIF Dublin Storage Fund		**$10,313.68**
TOTAL ALL FUNDS		**$19,948,701.56**

Jill M. Davis

Prepared by: Jill M. Davis, Fiscal Officer

TOWNSHIP APPROPRIATION RESOLUTION No. 24-1113-4
AS AMENDED NOVEMBER 13, 2024

The Board of Trustees of Concord Township, Delaware County, Ohio, met in regular session on November 13, 2024 at the Concord Township Administrative Building with the following members present:

Bart Johnson
Joe Garrett
Jason Haney

Mr. Garrett moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Trustees of Concord Township, Delaware County, Ohio that to provide for the current expenses and other expenditures of said Board of Trustees, *during the fiscal year January 1-December 31, 2024, the following sums be, and the same are* hereby set aside and appropriated, for the several purposes for which expenditures are to be made for and during said the fiscal year, as follows:

1000 GENERAL FUND	PERMANENT APPROPRIATION	RECAPITULATION OF FUNDS
That there be appropriated from the General Fund for Administrative Purposes:		
1000-110-111 SALARY - TRUSTEES	75,486.00	
1000-110-121 SALARY - FISCAL OFFICER	34,473.00	
1000-110-122 SALARY - FISCAL OFFICER STAFF	10,000.00	
1000-110-131 SALARY - ADMINISTRATOR	0.00	
1000-110-211 OPERS - ER RETIREMENT CONTRIBUTION	58,000.00	
1000-110-212 SOCIAL SECURITY	10,000.00	
1000-110-220 INSURANCE +HRA@30%	210,000.00	
1000-110-230 WORKERS' COMPENSATION	53,000.00	
1000-110-311 LEGAL COUNSEL	75,000.00	
1000-110-312 AUDIT SERVICES	0.00	
1000-110-313 UNIFORM ACCOUNTING (UAN) FEES	4,296.00	
1000-110-314 TAX COLLECTION FEES (CO.AUD.,DEL.LAND)	65,615.48	
1000-110-315 ELECTION EXPENSE (CO.)	9,007.66	
1000-110-330 TRAVEL & MEETING EXPENSE	1,000.00	
1000-110-340 COMMUNICATIONS, PRINTING, ADV	5,000.00	
1000-110-360 CONTRACTUAL SERVICES	347,050.00	
1000-110-370 GENERAL HEALTH DISTRICT	40,593.31	
1000-110-380 INSURANCE - LIABILITY	65,000.00	
1000-110-400 SUPPLIES & MATERIALS	11,000.00	
1000-110-519 ASSESSMENTS, DUES, FEES	6,000.00	
1000-110-590 OTHER EXPENSES	1,330,118.55	
1000-110-740 EQUIPMENT - ADMINISTRATION	129,869.00	
Total Miscellaneous Purposes:	2,540,509.00	**2,540,509.00**
That there be appropriated from the General Fund for Town Halls, Memorial Buildings & Grounds Purposes:		
1000-120-190 SALARIES	10,000.00	
1000-120-323 REPAIRS & MAINTENANCE	50,000.00	
1000-120-350 UTILITIES	14,000.00	
1000-120-400 SUPPLIES & MATERIALS	30,000.00	
1000-120-500 OTHER	100,000.00	
1000-120-720 NEW BUILDINGS	0.00	
1000-120-730 IMPROVEMENT OF SITES	20,000.00	
1000-120-740 MACHINERY, EQUIPMENT, FURN	25,000.00	
Total Town Hall Purposes:	249,000.00	**249,000.00**
That there be appropriated from the General Fund for Zoning Purposes:		
1000-130-150 SALARIES - BOARD MEMBERS	16,000.00	
1000-130-190 SALARIES - STAFF	62,000.00	
1000-130-340 COMMUNICATIONS, PRINTING, ADV	3,500.00	
1000-130-360 CONTRACTED SERVICES	9,950.00	
1000-130-400 SUPPLIES & MATERIALS	3,500.00	
Total Zoning Purposes:	94,950.00	**94,950.00**
That there be appropriated from the General Fund for Police Protection Purposes:		
1000-210-370 CONTRACTS / PMT TO ANO.POL.SUBDIV.	50,000.00	
Total Police Protection Purposes:	50,000.00	**50,000.00**
That there be appropriated from the General Fund for Cemetery Purposes:		
1000-410-500 BURIAL EXPENSES	2,000.00	
Total General Cemetery Purposes:	2,000.00	**2,000.00**
That there be appropriated from the General Fund for Parks and Recreation Purposes:		
1000-610-190 SALARIES	48,000.00	
1000-610-323 REPAIRS & MAINTENANCE	50,000.00	
1000-610-350 UTILITIES	5,000.00	
1000-610-400 SUPPLIES & MATERIALS	48,500.00	
1000-610-500 OTHER EXPENSES	15,000.00	
1000-610-720 NEW BUILDINGS	65,000.00	

1000-610-730 IMPROVEMENT OF SITES	141,500.00	
1000-610-740 MACHINERY, EQUIPMENT, FURN	25,000.00	
Total Parks and Recreation Purposes:	398,000.00	**398,000.00**

That there be appropriated from the General Fund for Transfers Out Purposes:

1000-910-910 TRANSFERS OUT	500,000.00	
Total Transfer Purposes:	500,000.00	**500,000.00**

That there be appropriated from the General Fund for Contingency Purposes:

1000-930-930 CONTINGENCY ACCOUNT - EMERG.	1,500,000.00	
Total General Contingency Purposes:	1,500,000.00	**1,500,000.00**
Total General Fund:		**5,334,459.00**

2011 MOTOR VEHICLE LICENSE TAX FUND

That there be appropriated from the Motor Vehicle License Tax Fund:

2011-330-323 REPAIRS & MAINTENANCE	9,000.00	
2011-330-400 SUPPLIES & MATERIALS	15,000.00	
2011-330-700 MACHINERY, EQUIPMENT, FURN	15,000.00	
Total Motor Vehicle License Tax Fund:	**39,000.00**	**39,000.00**

2021 GASOLINE TAX FUND

That there be appropriated from the Gasoline Tax Fund:

2021-330-190 SALARIES	100,000.00	
2021-330-323 REPAIRS & MAINTENANCE	48,999.42	
2021-330-400 SUPPLIES & MATERIALS	76,000.58	
2021-330-500 OTHER EXPENSES	10,000.00	
2021-330-700 MACHINERY, EQUIPMENT, FURN	34,000.00	
Total Gasoline Tax Fund:	**269,000.00**	**269,000.00**

2031 ROAD DISTRICT FUND

That there be appropriated from the Road District Fund:

2031-330-190 SALARIES	83,000.00	
2031-330-323 REPAIRS & MAINTENANCE	32,000.00	
2031-330-350 UTILITIES	8,000.00	
2031-330-360 CONTRACTS	612,590.83	
2031-330-370 CONTRACTS/ PMT TO ANO.POL.SUBDIV.	5,250.00	
2031-330-400 SUPPLIES & MATERIALS	30,000.00	
2031-330-500 OTHER EXPENSES	6,409.17	
2031-330-740 MACHINERY, EQUIPMENT, FURN	50,000.00	
Total Road District Fund:	**827,250.00**	**827,250.00**

2041 CEMETERY FUND

That there be appropriated from the Cemetery Fund:

2041-410-190 SALARIES	11,000.00	
2041-410-323 REPAIRS & MAINTENANCE	5,500.00	
2041-410-400 SUPPLIES & MATERIALS	5,500.00	
2041-410-500 OTHER EXPENSES	12,000.00	
Total Cemetery Fund:	**34,000.00**	**34,000.00**

2111 FIRE DISTRICT FUND

That there be appropriated from the Fire District Fund:

2111-220-190 SALARIES	2,717,570.17	
2111-220-212 SOCIAL SECURITY	47,746.56	
2111-220-214 ASSESSMENTS & CONTRIBUTIONS	300.00	
2111-220-215 POLICE & FIRE ER PENSIONS	558,898.23	
2111-220-220 INSURANCE ALL + HRA@30%	469,166.68	
2111-220-230 WORKERS' COMPENSATION	10,133.55	
2111-220-318 TRAINING	31,133.30	
2111-220-323 REPAIRS & MAINTENANCE	85,217.19	
2111-220-350 UTILITIES	32,225.66	
2111-220-400 SUPPLIES & MATERIALS	93,249.98	
2111-220-500 OTHER EXPENSES	46,579.12	
2111-220-740 MACHINERY, EQUIPMENT, FURN	177,415.18	
Total Fire District Fund:	**4,269,635.62**	**4,269,635.62**

2231 PERMISSIVE MOTOR VEHICLE LICENSE TAX FUND

That there be appropriated from the Permissive Motor Vehicle License Tax Fund:

2231-330-400 SUPPLIES AND MATERIALS	36,648.00	

2231-330-500 OTHER EXPENSES	0.00	
2231-330-740 TOOLS AND EQUIPMENT	63,352.00	
Total Permissive MVL Tax Fund:	**100,000.00**	**100,000.00**

2273 AMERICAN RESCUE PLAN ACT (ARPA) FUND

That there be appropriated from the American Rescue Plan Act Fund:

2273-990-990-0000 OTHER	1,119,902.33	
Total American Rescue Plan Act (ARPA) Fund:	**1,119,902.33**	**1,119,902.33**

2901 ONE OHIO OPIOID SETTLEMENT FUND

That there be appropriated from the One Ohio Opioid Settlement Fund:

2901-990-990 OTHER EXPENSES	10,000.00	
Total One Ohio Opioid Settlement Fund:	**10,000.00**	**10,000.00**

GRAND TOTAL OF ALL FUNDS: **12,003,246.95**

Mr. Haney. seconded the Resolution, and the roll being called upon its adoption, the vote resulted as follows:

Mr/s. Y

Mr/s. Y

Mr/s. Y

Adopted

Jill M. Davis
Fiscal Officer

The STATE OF OHIO, DELAWARE COUNTY, ss:

I, Jill M. Davis, Fiscal Officer of the Board of Trustees of Concord Township, Delaware County, Ohio, and in whose custody the Files, Journals and Records of said Board are required be the Laws of the State of Ohio to be kept, do hereby certify that the foregoing Annual Appropriation Resolution is taken and copied from the original Resolution now on file with said Board, that the foregoing Resolution has been compared by me with the said original and that the same is a true and correct copy thereof.

WITNESS my signature, this 13th day of November, 20 24.

Jill M. Davis
Fiscal Officer