



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

To: Dave Ruller, City Manager
From: David A. Coffee, Director of Budget and Finance *D. Coffee*
Date: August 27, 2010
Re: Appropriation Amendments, Transfers, and Advances

The following appropriation amendments are hereby requested:

Fund 127 – Neighborhood Stabilization (NSP)

Transfer \$ 17,055 Intra Fund Transfer from Personnel to Other than Personnel (O&M) per department request

Fund 201 – Water

Decrease \$ 500,000 Capital / Middlebury Rd. Project deferred to 2011

Fund 208 – Storm Water

Decrease \$ 200,000 Capital / Harvey Lake Project deferred to 2011

Fund 301 – Capital Projects

Increase \$ 180,000 Capital / Funding for demolition of Restore (Kent Hardware) building

Decrease \$ 550,000 Capital / Alley 4 Project deferred to 2011

The following inter-fund transfers/advances are hereby requested:



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

TO: Dave Ruller, City Manager and Kent City Council
FROM: Dave Coffey, Director of Budget and Finance *D. Coffey*
DATE: July 28, 2010
SUBJECT: Review Status of Income Tax Collections by Regional Income Tax Agency

I am respectfully requesting Finance Committee agenda time at the 9/1/10 Kent City Council Committee Meeting to discuss the current status of RITA as our agent for Municipal Income Tax Collections.

In response to the request made from City Council I have reviewed available records pertaining to the RITA agreement, assessed the City's current capabilities for handling municipal income taxes, and compiled 2009 performance data. Please find a summary of those actions as follows.

RITA Performance Review

The City of Kent entered into its formal "Agreement for Participation in a Regional Council of Governments" on October 15, 2008 with the effective date of collection commencing as of January 1, 2009. Consequently, at this time the actual data available for evaluation is limited to one full year.

The following data is based on actual totals related to RITA Tax Collection Services for 2009:

| | |
|------------------------------------|-----------------|
| Total Gross Income Tax Receipts | \$10,184,959.60 |
| Total Agency Transactions | 72,043 |
| Total Agency Retainer (fees) | \$ 305,609.79 |
| Refund of Retainer to City of Kent | \$ 90,183.00 |
| Net Cost of RITA Services | \$ 215,426.79 |
| Effective Rate – Cost of Services | 2.115 % |

This annual cost performance appears to be in line with the projections that were presented to Council in 2008 and contributed to the decision for affiliation with RITA. In fact, the actual total net cost for 2009 was approximately \$65,000 less than what was originally estimated. Based upon FY2010 income tax activity to date it would be reasonable to estimate that the City's net cost for RITA services will track similarly with those of FY2009.

One of the benefits of RITA touted in the original presentation to City Council was an anticipated increase in income tax collections ranging from 6% to 10% based on surveys of other communities that switched to RITA in recent years. Much of that gain was predicated upon access to federal income tax tapes. Unfortunately the timing of the City's service agreement with RITA was too late for the 2008 tapes to include Kent and the 2009 tapes are anticipated to be received by RITA later this year, so to date the potential income boost from the federal data has not been realized -- although the total accounts of income tax payers appears to be up by

close to 2,000 accounts since RITA took over the service. Given the decline in the economy it may prove to be difficult to track the same 6% to 10% trend that was common under more stable economic conditions.

It should be noted that certain segments of the City's Income Tax Receipts are exempted from RITA processing and are therefore handled on a direct basis not subject to RITA fees. Those segments are the City's own payroll, Brimfield-Kent JEDD, Franklin-Kent JEDD, and the Ohio AOS remittance of Public Utilities taxes.

It is also worth noting that the City has not yet fully utilized or adopted all collection and enforcement enhancement tools available through RITA. As noted above, the initial availability of Federal Tax Tapes for auditing filing compliance by Kent taxpayers will not occur until later this year. Additionally, RITA recommends adoption of their tax ordinances or modification of ours to at least hold certain management and officers of companies personally liable for failure to file company returns or remit employee taxes withheld. RITA also offers a Subpoena Program that compels taxpayers to appear with tax records if they have been unresponsive to previous requests made by letter.

RITA Agreement Factors

I would offer a few additional factors to be considered in determining whether the City of Kent should continue with the RITA agreement or whether it should re-establish all functions and responsibilities for income tax collections as a fully in-house solution as follows:

- The written "Agreement for Participation in a Regional Council of Governments" signed by both RITA and the City of Kent stipulates that in the event of cancellation of such agreement "withdrawal shall be effective only on December 31st of any given year" and that is coupled with a requirement for written notice of withdrawal "not later than July 1, prior to the effective date of such withdrawal". Based upon those terms, December 31, 2011 would be the earliest effective cancellation date for the contract with RITA.
- In order to re-establish a fully in-house income tax collection capability the City would have to either substantially upgrade or replace the MITS software system previously used for this specialized purpose. Since the previous system did not support online filing and credit/debit card payment acceptance for taxpayers, to acquire these functions would entail additional expenditures over and above the basic upgrade or replacement if we are to maintain existing customer service levels.
- Should a MITS or similar software system be redeployed it would be necessary to acquire some provision for an adequate level of IT technical support that would be qualified and available for that system.
- In addition to the Tax System requirements for re-establishing in-house income tax collection capabilities it would be necessary to provide appropriate staffing to support the function. While the City has retained one Tax Auditor position to provide citizens with a local level of tax services in addition to a variety of other internal support needs, expansion of tax staff would be required. Such an expansion would entail adequate lead time requirements to authorize and fund the positions, hire, and train prior to the transfer of functions back to the City from RITA.

- Other functions having a probable budgetary impact in the event all income tax collection functions revert back to the City from RITA would include:
 - Forms, supplies and postage
 - Legal support
 - Audit expense
 - Refund issuance expenses
 - Ongoing operating expenses to support online filing / credit/debit card acceptance
 - Database conversion & transfer expenses

- Intangibles having no quantifiable budgetary impact would include issues such as staying current with tax regulation changes, minimization of exposure/risk related to system back-up and disaster recovery capabilities, and optimizing service levels for our citizens.

In summary, my recommendation is for Kent City Council to approve continuation of the "Agreement for Participation in a Regional Council of Governments" with RITA for the provision of related income tax collection services through the 2011 tax year at a minimum. In fact, from this Finance Director's perspective I would prefer to see Council authorization for continuing the RITA affiliation for an indefinite period subject to periodic review and a compelling case to discontinue the agreement.



10107 Brecksville Road • Brecksville, Ohio 44141-3275
TDD (440) 526-5332 1-800-860-RITA (440) 526-0900
Fax: (440) 526-8013

June 22, 2010

City of Kent
217 East Summit Street
Kent, OH 44240

Attn: Dave Ruller, City Manager

Dear Mr. Ruller:

In accordance with the Regional Council of Governments' Participation Agreement, the allocation of 2009 costs for income tax collections has been computed. Your municipality's percentage of cost of collections in 2009 was 1.87%. This means that for every \$100 of taxes collected for your municipality, only 1.87 went to the administrative cost of collections, registration, auditing, compliance, record retention, etc., leaving the balance for your fire, police, street repairs, recreational expenses and other community expenditures.

The cost of your tax services is detailed on the following page. The retainer refund will be deposited into your account on June 30, 2010.

Your collections, cost and percentage cost of collections are summarized as follows:

| | |
|-----------------------|-----------------|
| Collections | \$10,184,959.60 |
| Cost | \$190,519 |
| % Cost of Collections | 1.87% |

R.I.T.A. continues to strive to meet Agency goals and to uphold our mission to provide "high quality, cost effective municipal services". Enhancing our processes and implementing new services are just two ways we work to further benefit our members.

Thank you for your continued support of the Agency. If you have any questions please feel free to contact me at (440.922.3261), or Christy Price at (440.922.3241).

Sincerely,

A handwritten signature in black ink, appearing to read 'Rick J. Carbone', is written over a horizontal line.

Rick J. Carbone
Executive Director



CITY OF KENT, OHIO

DEPARTMENT OF FINANCE

TO: Dave Ruller, City Manager
FROM: Dave Coffee, Director of Budget and Finance *D. Coffee*
DATE: August 26, 2010
SUBJECT: 2010 CAP Plan

Please find attached the 2010 Update to our Five Year Capital Improvement Plan (CAP Plan) for fiscal years 2011 through 2015. Staff is respectfully requesting Finance Committee agenda time for presentation and discussion of this plan along with our recommendation for its approval and adoption.

The documents comprising this plan represent the collaborative efforts and input from multiple City departments and staff. It is notable that many contributors have identified needs beyond those listed but have either deferred or eliminated some of these in the prioritization process reflecting a commendable spirit of cooperation for the collective good of the City.

Several other points warrant mention. As noted in the past, while the CAP Plan spans the next five fiscal years it is only FY2011 that will end up being translated upon Council approval to an actual Appropriation Ordinance that will grant staff the ability to commit and expend funds. The other point is to clarify that the budget numbers reflected in the various financial impact analyses for revenues and expenses were derived largely from the 2011 Tax Budget that was prepared in May of this year. These numbers adhere to the conservative budgeting practices of estimating revenues trending towards the low side and estimating expenses trending towards the high side in general. Given these two factors, it is only prudent that all operating revenues and expenses will be subject to further refinement as we prepare the 2011 Operating Budget based upon a more complete history of our actual revenue and expenses to date along with a closer view for projecting into 2011. It will be my hope and objective that the refinement and vetting processes for the 2011 Operating Budget will yield more favorable financial results.

Thank you in advance for your support of this request and the recommended adoption of the 2010 Update to our Five Year Capital Improvement Plan (CAP Plan).

CITY OF KENT
DEPARTMENT OF PUBLIC SERVICE

MEMO

August 26, 2010

To: Dave Ruller, City Manager
From: Gene Roberts, Service Director
RE: Utility Rate Increase(s)

Annually staff prepares the Capital Improvement Program (CIP) which historically includes review of utility rates. At the last CIP presentation to Council, on September 2, 2009, a three percent per year for five years was recommended for both water and sewer rates and council elected to revisit the issue separate from the CIP discussions. On December 2, 2009 Council discussed and approved a three percent increase for one year for both water and sewer rates deferring out years. In deferring rate increases past 2010 Council elected to await the outcome of planned Facility Plan Updates (FPU) for both Water Reclamation Facility (WRF) and Water Treatment Plant (WTP) and infrastructure analysis by staff.

Staff is awaiting completion of the WRF-FPU, expected fall 2010 and WTP-FPU, expected winter of 2011 along with the ongoing infrastructure analysis by the Engineering Division for both the sanitary sewer collection system and the potable water distribution system. Together the identified operational and capital needs will produce a clearer picture of the City's facilities and infrastructure thus providing a more definable cost to operate our utilities. However, reviewing again the revenues and expenses in preparing the CIP staff again recommends a three percent increase for 2011 in both water and sewer rates based solely on financial conditions in both utilities.

Additionally, discussion with Council regarding the fund balance in the Solid Waste Utility needs to occur as the cost to operate is exceeding the revenue generated by the City's Recycling Fee.

Staff is prepared to discuss these issues with Council during the September 1, 2010 presentation of the CIP or at a later date if Council elects.

Cc: David Coffee, Budget & Finance Director
James Bowling, P.E., City Engineer
Jack Hogue, Central Maintenance Manager
Bob Brown, Water Reclamation Manager
Steve Hardesty, Water Treatment Manager
file

**City of Kent
Income Tax Division**

July 31, 2010

Income Tax Receipts Comparisons - RESTATED - (NET of Refunds)

Monthly Receipts

| | |
|--|-----------|
| Total receipts for the month of July, 2010 | \$828,960 |
| Total receipts for the month of July, 2009 | \$824,083 |
| Total receipts for the month of July, 2008 | \$921,824 |

Year-to-date Receipts and Percent of Total Annual Receipts Collected

| | <u>Year-to-date Actual</u> | <u>Percent of Annual</u> |
|--|--------------------------------|------------------------------|
| Total receipts January 1 through July 31, 2010 | \$6,078,788 | |
| Total receipts January 1 through July 31, 2009 | \$6,334,168 | 60.43% |
| Total receipts January 1 through July 31, 2008 | \$6,374,997 | 59.51% |

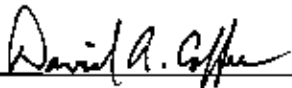
Year-to-date Receipts Through July 31, 2010 - Budget vs. Actual

| <u>Year</u> | <u>Annual Budgeted Receipts</u> | <u>Revised Budgeted Receipts</u> | <u>Year-to-date Actual Receipts</u> | <u>Percent Collected</u> | <u>Percent Remaining</u> |
|-------------|---|--|---|------------------------------|------------------------------|
| 2010 | \$ 10,500,000 | \$ 10,500,000 | \$ 6,078,788 | 57.89% | 42.11% |

Comparisons of Total Annual Receipts for Previous Five Years

| <u>Year</u> | <u>Total Receipts</u> | <u>Percent Change From Prior Year</u> |
|-------------|---------------------------|---|
| 2005 | \$ 10,188,261 | 6.33% |
| 2006 | \$ 10,151,202 | -0.36% |
| 2007 | \$ 10,540,992 | 3.84% |
| 2008 | \$ 10,712,803 | 1.63% |
| 2009 | \$ 10,482,215 | -2.15% |

Submitted by



, Director of Budget and Finance

2010 CITY OF KENT, OHIO
Comparison of Income Tax Receipts
for Month Ended July 31, 2010

| Monthly Receipts | | | | Comparisons | |
|-------------------------|----------------------|----------------------|---------------------|--------------------|-----------------------|
| Month | 2008 | 2009 | 2010 | Amount | Percent Change |
| January | \$ 1,012,461 | \$ 731,968 | \$ 952,296 | \$ 220,328 | 30.10% |
| February | 782,239 | 1,083,705 | 785,233 | (298,472) | -27.54% |
| March | 852,617 | 845,720 | 809,613 | (36,107) | -4.27% |
| April | 1,207,724 | 993,055 | 1,026,687 | 33,632 | 3.39% |
| May | 749,292 | 988,003 | 877,364 | (110,639) | -11.20% |
| June | 848,840 | 867,634 | 798,635 | (68,999) | -7.95% |
| July | 921,824 | 824,083 | 828,960 | 4,877 | 0.59% |
| August | 757,111 | 858,853 | | | |
| September | 827,748 | 729,239 | | | |
| October | 960,601 | 886,840 | | | |
| November | 887,160 | 820,876 | | | |
| December | 905,196 | 852,239 | | | |
| Totals | \$ 10,712,803 | \$ 10,482,215 | \$ 6,078,788 | | |

| Year-to-Date Receipts | | | | Comparisons | |
|------------------------------|----------------------|----------------------|-------------|--------------------|-----------------------|
| Month | 2008 | 2009 | 2010 | Amount | Percent Change |
| January | \$ 1,012,461 | \$ 731,968 | \$ 952,296 | \$ 220,328 | 30.10% |
| February | 1,794,700 | 1,815,673 | 1,737,529 | (78,144) | -4.30% |
| March | 2,647,317 | 2,661,393 | 2,547,142 | (114,251) | -4.29% |
| April | 3,855,041 | 3,654,448 | 3,573,829 | (80,619) | -2.21% |
| May | 4,604,333 | 4,642,451 | 4,451,193 | (191,268) | -4.12% |
| June | 5,453,173 | 5,510,085 | 5,249,828 | (260,257) | -4.72% |
| July | 6,374,997 | 6,334,168 | 6,078,788 | (255,380) | -4.03% |
| August | 7,132,108 | 7,193,021 | | | |
| September | 7,959,856 | 7,922,260 | | | |
| October | 8,920,457 | 8,809,100 | | | |
| November | 9,807,607 | 9,629,976 | | | |
| December | 10,712,803 | 10,482,215 | | | |
| Totals | \$ 10,712,803 | \$ 10,482,215 | | | |

2010 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
for Month Ended July 31, 2010

| Month | Monthly Receipts | | | Comparisons | |
|-----------|------------------|--------------|--------------|-------------|----------------|
| | 2008 | 2009 | 2010 | Amount | Percent Change |
| January | \$ 328,155 | \$ 344,562 | \$ 422,779 | \$ 78,217 | 22.70% |
| February | 304,739 | 346,921 | 328,502 | (18,419) | -5.31% |
| March | 359,268 | 344,275 | 349,936 | 5,661 | 1.64% |
| April | 324,465 | 346,865 | 350,591 | 3,726 | 1.07% |
| May | 321,356 | 340,901 | 348,819 | 7,918 | 2.32% |
| June | 321,029 | 335,596 | 345,261 | 9,665 | 2.88% |
| July | 304,548 | 320,155 | 334,650 | 14,495 | 4.53% |
| August | 320,946 | 366,601 | | | |
| September | 306,590 | 287,150 | | | |
| October | 341,832 | 348,108 | | | |
| November | 342,612 | 353,917 | | | |
| December | 343,999 | 355,737 | | | |
| Totals | \$ 3,919,539 | \$ 4,090,788 | \$ 2,480,538 | | |

| Month | Year-to-Date Receipts | | | Comparisons | |
|-----------|-----------------------|--------------|------------|-------------|----------------|
| | 2008 | 2009 | 2010 | Amount | Percent Change |
| January | \$ 328,155 | \$ 344,562 | \$ 422,779 | \$ 78,217 | 22.70% |
| February | 632,894 | 691,483 | 751,281 | 59,798 | 8.65% |
| March | 992,162 | 1,035,758 | 1,101,217 | 65,459 | 6.32% |
| April | 1,316,627 | 1,382,623 | 1,451,808 | 69,185 | 5.00% |
| May | 1,637,983 | 1,723,524 | 1,800,627 | 77,103 | 4.47% |
| June | 1,959,012 | 2,059,120 | 2,145,888 | 86,768 | 4.21% |
| July | 2,263,560 | 2,379,275 | 2,480,538 | 101,263 | 4.26% |
| August | 2,584,506 | 2,745,876 | | | |
| September | 2,891,096 | 3,033,026 | | | |
| October | 3,232,928 | 3,381,134 | | | |
| November | 3,575,640 | 3,735,051 | | | |
| December | 3,919,539 | 4,090,788 | | | |
| Totals | \$ 3,919,539 | \$ 4,090,788 | | | |

2010 CITY OF KENT, OHIO
Comparison of Income Tax Receipts from Kent State University
for Month Ended July 31, 2010

Comparisons of Total Annual Receipts for Previous Five Years

| <u>Year</u> | <u>Total Receipts</u> | <u>Percent Change</u> |
|-------------|-----------------------|-----------------------|
| 2005 | \$ 3,452,767 | 2.42% |
| 2006 | \$ 3,542,080 | 2.59% |
| 2007 | \$ 3,707,931 | 4.68% |
| 2008 | \$ 3,919,539 | 5.71% |
| 2009 | \$ 4,090,788 | 4.37% |



CITY OF KENT, OHIO

DEPARTMENT OF LAW

TO: DAVE RULLER, CITY MANAGER
FROM: JAMES R. SILVER, LAW DIRECTOR
DATE: AUGUST 20, 2010
RE: MONTHLY REPORTS – JULY 2010

Attached is the monthly report per council's request. If you have any questions or require further information, please let me know.

LAW DEPARTMENT

Monthly Report

7/1/10 to 7/31/10

- 1) Reviewed contracts for the following:
 - a) SR 59 Signalization Agreements (3);
 - b) Mr. Dockery;
 - c) Community Service Contracts;
 - d) Downtown Sculpture;
 - e) Downtown Development;
 - f) TRF;
 - g) CSX MOU;
 - h) Franklin Township Fire & EMR Agreement; and
 - i) ODOT – Summit Street.
- 2) Festival insurance form applications: Black Squirrel 5K Run
- 3) Did research in the following areas:
 - a) Conflict of Interests;
 - b) Blasting Regulations; and
 - c) More on Taxicab Regulations.
- 4) Prosecution: Seventy nine (79) hearings (trials, pre-trials or suppression hearings), record sealing notices and destruction, / sale of contraband forms.
- 5) Jerry Sales Estate property: Beginning the process to sell properties.
- 6) Brady Lake lawsuit: Still waiting for the judge to rule on the City's Motion for Summary Judgment.
- 7) Kent Hotel, LLC vs. City of Kent: Waiting on settlement discussions.
- 8) City of Kent vs. Kent Hotel, LLC: Waiting for inspection reports.
- 9) Lawsuit filed by Paul Webster against City (Federal court). Motion to Dismiss filed on behalf of the City.

LAW DEPARTMENT

Monthly Report

Pending Code Violations & Enforcement

7/1/10 to 7/31/10

| <i>Type</i> | <i>Address</i> | <i>Owner</i> | <i>Issue</i> | <i>Work Involved</i> |
|---------------------|-------------------|-------------------|------------------------|---|
| Complaint | Kent Hotel | Vilco, Inc. | Abandoned building | Present to city council. Conference with Rifley and Other lawyers. Review contract. |
| Complaint | 5791 Glad | Benjamin Batton | Illegal Boarding House | Telephone conference with residents. Contact Patton and new lawyer. |
| Complaint | 125 North Lincoln | Unknown? | Illegal Parking Lot | Variance and site plan approved. Case closed. |
| Complaint | 328 Dodge Street | Davis, George | Foundation | Court Hearing. Matter reset to allow buyer to Submit plan to resolve issues. |
| Complaint | | Gary Wagner | Abandoned building | Preliminary injunction rescheduled |
| Planning Commission | | | New Code provisions | Review proposed new zoning code chapters. |
| Planning Commission | unknown | Yelena Krupnik(?) | day care | Need for a variance or site plan for day care center |
| Complaint | 1275 Carol Street | Doyle, John | Abandoned property | No progress. Contacted attorney. Preparing to file new motions. |
| Complaint | 302 West Elm | Cedar / McBride | Illegal fence | Contact owners regarding enforcement. |
| Complaint | 952 Hudson | Dawson, Louise | Unsheltered Garbage | Default Judgment granted; follow up on enforcement. |
| Complaint | 630 Vine Street | Olsen, Richard | Unsheltered Garbage | Problem resolved. Case closed. |
| Complaint | 1288 Gale Street | Cherry, Paula | | No additional work this month. |
| Planning Commission | | | | Research proposals for various projects. |

LAW DEPARTMENT

Monthly Report

Pending Code Violations & Enforcement

7/1/10 to 7/31/10

| Type | Address | Owner | Issue | Work Involved |
|-------------|----------------|-----------------|--------------------|--|
| BZA | | | | Research proposals for various projects. |
| BZA | | | | Review appellate update for Kuhns. |
| Health Dept | 250 Cherry St | Melissa Winning | Dog Bite | Court malter still pending. |
| Health Dept | 1629 Olympus | Thembo Trasada | Nuisance violation | Send letter reviewing options. |



NORTHEAST OHIO PUBLIC ENERGY COUNCIL

August 23, 2010

**NOPEC PURCHASES GAS IN THE DEO AREA FOR THE WINTER MONTHS
AT A NINE YEAR LOW**

Yesterday NOPEC purchased gas in the Dominion East Ohio Gas Area for the Winter months of January-March at the lowest prices since 2002, a nine year low. The price per MCF is \$6.66. NOPEC has purchased gas in the Columbia gas area through the end of December and is seeking to extend its current agreement with Dominion Retail or find a new supplier in the Columbia gas area for calendar years 2011-2012, beginning January 1, 2011.

The prices are as follows:

DOMINION EAST OHIO GAS AREA

| | |
|-------------------------|----------------|
| July – December 2010 | \$6.78 per MCF |
| January 2011-March 2011 | \$6.66 per MCF |

COLUMBIA GAS AREA

| | |
|-------------------------|-----------------------------------|
| July-September 2010 | \$7.70 per MCF or \$0.770 per CCF |
| October – December 2010 | \$7.45 per MCF or \$0.745 per CCF |

Dave Ruller - NOPEC GAS RATES FOR THE WINTER MONTHS

From: "Leigh Herington" <jgoslin@nopecinfo.org>
To: "Leigh Herington" <jgoslin@nopecinfo.org>
Date: 8/23/2010 10:51 AM
Subject: NOPEC GAS RATES FOR THE WINTER MONTHS
Attachments: TO ALL NOPEC GAS MEMBER COMMUNITIES 8 23.10.doc

NORTHEAST OHIO PUBLIC ENERGY COUNCIL

August 23, 2010

**NOPEC PURCHASES GAS IN THE DEO AREA FOR THE WINTER MONTHS
AT A NINE YEAR LOW**

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DOMINION EAST OHIO GAS AREA

| | |
|---------------------------|----------------|
| July – December 2010 | \$6.78 per MCF |
| January 2011 - March 2011 | \$6.66 per MCF |

COLUMBIA GAS AREA

| | |
|-------------------------|-----------------------------------|
| July-September 2010 | \$7.70 per MCF or \$0.770 per CCF |
| October – December 2010 | \$7.45 per MCF or \$0.745 per CCF |

Please call me with any questions at 440.248.1992.

Leigh Herington

Leigh Herington
 Executive Director
 NOPEC
 31320 Solon Road

Suite 20
Solon, Ohio 44139
440.248.1992
440.248.1986 (fax)
lherington@nopecinfo.org

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