
Memorandum

To: Mayor & Members of Council
From: Monica Irelan, City Manager
Subject: General Information
Date: December 01, 2014

CALENDAR

AGENDA: *City Council* - Monday, December 1st @7:00 pm

C. APPROVAL OF MINUTES

The minutes will have to be passed out at the meeting.

G. INTRODUCTION OF NEW ORDINANCES AND RESOLUTIONS

1. **ORDINANCE NO. 072-14**, an Ordinance Providing for the Issuance and Sale of Notes in the Maximum Principal Amount of \$2,500,000 in Anticipation of the Issuance of Bonds, for the Purpose of Paying the Costs of Improving the Municipal Water System by Constructing a New Water Treatment Plant, Acquiring and Improving Related Interests in Real Property, Improving and Rehabilitating the Existing Water Treatment Plant and Related Storage Facilities, and Rehabilitating the Elevated Storage Tanks, together with all necessary and related appurtenances thereto.
2. **ORDINANCE NO. 073-14**, an Ordinance Repealing Ordinance No. 009-14 and Establishing New per Person User Fees for EMS Basic Life Support, Advanced Life Support Level 1 Service, and Advanced Life Support Level 2 Service, Mileage Charge, Mutual Aid, Medicaid, Nursing Home Service and Non-Emergency Transport Service as it relates to Coroner Cases; all provided by the City of Napoleon Rescue; and Declaring an Emergency
3. **RESOLUTION NO. 074-14**, a Resolution Authorizing the Ohio Department of Transportation (ODOT) to Work Inside the Corporation Limits; and Declaring an Emergency. (*Suspension Requested*) – will be passed out at the meeting

H. SECOND READINGS OF ORDINANCES AND RESOLUTIONS

1. **RESOLUTION NO. 070-14** a Resolution Authorizing the City Manager to Execute any and all Documents necessary to enter into the First Amendment to the Participating Member Schedule of the Master Service Agreement for the EcoSmart Choice Program; and Declaring an Emergency.

I. THIRD READINGS OF ORDINANCES AND RESOLUTIONS – *None*

J. GOOD OF THE CITY (*Discussion/Action*)

1. *Closing of Southside Beautification Group*
2. *Approval of NIEDF Grant to Koester Corporation*
3. *Approval to Write-Off Uncollectible Accounts for 2014*
 - a. Enclosed is a listing of the proposed 2014 Write Offs.

INFORMATIONAL ITEMS

1. **AGENDA**
 - a. Technology Committee; Monday, December 1st @6:15 pm
2. **CANCELLATIONS**
 - a. Parks & Rec Board
3. OML Bulletin/November 24, 2014

MI:rd
Records Retention
CM-11 - 2 Years

November 2014							December 2014							January 2015						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1	1	2	3	4	5	6	4	5	6	7	8	9	10	
2	3	4	5	6	7	8	7	8	9	10	11	12	13	11	12	13	14	15	16	17
9	10	11	12	13	14	15	14	15	16	17	18	19	20	18	19	20	21	22	23	24
16	17	18	19	20	21	22	21	22	23	24	25	26	27	25	26	27	28	29	30	31
23	24	25	26	27	28	29	28	29	30	31										
30																				

 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	1 6:15 PM TECHNOLOGY Committee 7:00 PM City COUNCIL Meeting	2	3	4	5	6
7	8 6:30 PM ELECTRIC Committee Board of Public Affairs 7:00 PM WATER/SEWER Committee 7:30 PM Municipal Properties/ED Committee Meeting	9 4:30 PM Board of Zoning Appeals Meeting 5:00 PM Planning Commission	10	11 AMP - Bisher	12 AMP - Bisher	13
14	15 6:00 PM City TREE Commission Meeting 6:15 PM PARKS & REC Committee Meeting 7:00 PM City COUNCIL Meeting	16	17	18	19	20
21	22 6:30 PM FINANCE & BUDGET Committee Meeting 7:30 PM SAFETY & HUMAN RESOURCES Committee Meeting	23	24 2:00 PM City Offices Close Christmas Eve	25 HOLIDAY - Christmas	26 FLOATING HOLIDAY	27
28	29	30	31	1 HOLIDAY - New Year's Day	2	3

City of Napoleon, Ohio

CITY COUNCIL

LOCATION: City Hall Offices, 255 West Riverview Avenue, Napoleon, Ohio

MEETING AGENDA

Monday, December 1, 2014 at 7:00 pm

- A. Attendance** *(Noted by the Clerk)*
- B. Prayer & Pledge of Allegiance**
- C. Approval of Minutes** *(In the absence of any objections or corrections, the minutes shall stand approved.)*
- D. Citizen Communication**
- E. Reports from Council Committees**
- 1. Technology & Communication Committee** met on Monday, December 1 and discussed:
 - a. City website upgrade
 - 2. Finance & Budget Committee** *(Majority Report)* met on Monday, November 24 and discussed:
 - a. Summary of the 2015 Budget
 - 3. Safety & Human Resources Committee** met on Monday, November 24 and recommended Council approve:
 - a. EMS Run Rates increase based on Medicare Inflationary Rates with an effective date of January 1, 2015 if the Townships are in agreement
- F. Reports from Other Committees, Commissions and Boards** *(Informational Only-Not Read)*
- 1. Civil Service Commission** met on Tuesday, November 18 with the following agenda items:
 - a. Filling Position of Fire Chief
 - 2. Parks & Recreation Board** did not meet on Wednesday, November 26 due to rescheduling the meeting to Wednesday, December 3.
- G. Introduction of New Ordinances and Resolutions**
- 1. Ordinance No. 072-14**, an Ordinance providing for the issuance and sale of notes in the maximum principal amount of \$2,500,000, in anticipation of the issuance of bonds, for the purpose of paying the costs of improving the Municipal Water System by constructing a new Water Treatment Plant, acquiring and improving related interests in real property, improving and rehabilitating the existing Water Treatment Plant and related storage facilities, and rehabilitating the elevated storage tanks, together with all necessary and related appurtenance thereto.
 - 2. Ordinance No. 073-14**, an Ordinance repealing Ordinance No. 009-14 and establishing new per person user fees for EMS Basic Life Support, Advanced Life Support Level 1 Service, and Advanced Life Support Level 2 Service, mileage charge, mutual aid, Medicaid, nursing home service and nonemergency transport service as it relates to coroner cases; all provided by the City of Napoleon Rescue, and declaring an Emergency *(Suspension Requested)*
 - 3. Resolution No. 074-14**, a Resolution authorizing the Ohio Department of Transportation (ODOT) to work inside the Corporation Limits; and declaring an Emergency *(Suspension Requested)*
- H. Second Readings of Ordinances and Resolutions**
- 1. Resolution No. 070-14**, a Resolution authorizing the City Manager to execute any and all documents necessary to enter into the First Amendment to the Participating Member Schedule of the Master Service Agreement for the EcoSmart Choice Program; and declaring an Emergency
- I. Third Readings of Ordinances and Resolutions**
- There are no third readings of Ordinances and Resolutions.
- J. Good of the City** *Any other business as may properly come before Council, including but not limited to:*
- 1. Discussion/Action:** Closing of Southside Beautification Group: \$869.98
 - 2. Discussion/Action:** Approval of NIEDF Grant to Koester Corporation: \$20,000
 - 3. Discussion/Action:** Approval to Write-off Uncollectible Accounts for 2014
- K. Executive Session:** *(As needed)*
- L. Approve Payment of Bills and Approve Financial Reports** *(In the absence of any objections or corrections, the payment of bills and financial reports shall stand approved.)*
- M. Adjournment**


Gregory J. Heath, Finance Director/Clerk of Council

A. Items Referred or Pending in Committees of Council

1. Technology & Communication Committee (1st Monday)

(Next Regular Meeting: Monday, January 5, 2015 @ 6:15 pm)

2. Electric Committee (2nd Monday)

(Next Regular Meeting: Monday, December 8 @ 6:30 pm)

a. Review of Electric Billing Determinants

b. Electric Department Report

3. Water, Sewer, Refuse, Recycling & Litter Committee (2nd Monday)

(Next Regular Meeting: Monday, December 8 @ 7:00 pm)

4. Municipal Properties, Buildings, Land Use & Economic Development Committee (2nd Monday)

(Next Regular Meeting: Monday, December 8 @ 7:30 pm)

a. Updated Info from Staff on Economic Development (as needed)

5. Parks & Recreation Committee (3rd Monday)

(Next Regular Meeting: Monday, December 15 @ 6:15 pm)

6. Finance & Budget Committee (4th Monday)

(Next Regular Meeting: Monday, December 22 @ 6:30 pm)

7. Safety & Human Resources Committee (4th Monday)

(Next Meeting: Monday, December 22 @ 7:30 pm)

2014 Regular Meetings with Townships scheduled for February and November

8. Personnel Committee (As needed)

B. Items Referred or Pending In Other City Committees, Commissions & Boards

1. Board of Public Affairs (2nd Monday)

(Next Regular Meeting: Monday, December 8 @ 6:30 pm)

a. Review of Electric Billing Determinants

b. Electric Department Report

2. Board of Zoning Appeals (2nd Tuesday)

(Next Regular Meeting: Tuesday, December 9 @ 4:30 pm)

3. Planning Commission (2nd Tuesday)

(Next Regular Meeting: Tuesday, December 9 @ 5:00 pm)

4. Tree Commission (3rd Monday)

(Next Regular Meeting: Monday, December 15 @ 6:00 pm)

5. Civil Service Commission (4th Tuesday)

(Next Regular Meeting: Tuesday, December 23 @ 4:30 pm)

6. Parks & Recreation Board (Last Wednesday)

(Next Regular Meeting: Wednesday, December 31 @ 6:30 pm)

7. Privacy Committee (2nd Tuesday in May & November)

(Next Regular Meeting: Tuesday, May 12 @ 10:30 am)

8. Records Commission (2nd Tuesday in June & December)

(Next Regular Meeting: Tuesday, December 9 @ 4:00 pm)

9. Housing Council (1st Monday of the month after the TIRC meeting)

10. Health Care Cost Committee (As needed)

11. Preservation Commission (As needed)

12. Infrastructure/Economic Development Fund Review Committee (As needed)

13. Tax Incentive Review Council (As needed)

14. Volunteer Firefighters' Dependents Fund Board (As needed)

15. Lodge Tax Advisory & Control Board (As needed)

16. Board of Building Appeals (As needed)

17. ADA Compliance Board (As needed)

18. NCTV Advisory Board (As needed)

ORDINANCE NO. 072-14

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF NOTES IN THE MAXIMUM PRINCIPAL AMOUNT OF \$2,500,000, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING THE COSTS OF IMPROVING THE MUNICIPAL WATER SYSTEM BY CONSTRUCTING A NEW WATER TREATMENT PLANT, ACQUIRING AND IMPROVING RELATED INTERESTS IN REAL PROPERTY, IMPROVING AND REHABILITATING THE EXISTING WATER TREATMENT PLANT AND RELATED STORAGE FACILITIES, AND REHABILITATING THE ELEVATED STORAGE TANKS, TOGETHER WITH ALL NECESSARY AND RELATED APPURTENANCES THERETO.

WHEREAS, pursuant to Ordinance No. 072-13 passed on December 23, 2013, notes in anticipation of bonds in the aggregate amount of \$2,500,000, dated March 6, 2014 (the "*Outstanding Notes*"), were issued for the purpose stated in Section 1, to mature on March 5, 2015; and

WHEREAS, this Council finds and determines that the City should retire the Outstanding Notes with the proceeds of the Notes described in Section 3 and other funds available to the City; and

WHEREAS, the Finance Director, as fiscal officer of this City, has certified to this Council that the estimated life or period of usefulness of the Improvement described in Section 1 is at least five years, the estimated maximum maturity of the Bonds described in Section 1 is at least thirty (30) years, and the maximum maturity of the Notes described in Section 3, to be issued in anticipation of the Bonds, is March 7, 2033;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Napoleon, Henry County, Ohio, that:

Section 1. It is necessary to issue bonds of this City in the maximum principal amount of \$2,500,000 (the "*Bonds*") for the purpose of paying the costs of improving the municipal water system by constructing a new water treatment plant, acquiring and improving related interests in real property, improving and rehabilitating the existing water treatment plant and related storage facilities, and rehabilitating the elevated storage tanks, together with all necessary and related appurtenances thereto (the "*Improvement*").

Section 2. The Bonds shall be dated approximately March 1, 2016, shall bear interest at the now estimated rate of 5.50% per year, payable semiannually until the principal amount is paid, and are estimated to mature in twenty (20) annual principal installments on December 1 of each year and in such amounts that the total principal and interest payments on the Bonds, in any

fiscal year in which principal is payable, shall be substantially equal. The first principal payment of the Bonds is estimated to be December 1, 2016.

Section 3. It is necessary to issue and this Council determines that notes in the maximum principal amount of \$2,500,000 (the “Notes”) shall be issued in anticipation of the issuance of the Bonds for the purpose described in Section 1 and to retire, together with other funds available to the City, the Outstanding Notes and to pay any financing costs. The principal amount of Notes to be issued (not to exceed the stated maximum amount) shall be determined by the Finance Director in the certificate awarding the Notes in accordance with Section 6 of this Ordinance (the “*Certificate of Award*”) as the amount which, along with other available funds of the City, is necessary to retire the Outstanding Notes and to pay any financing costs. The Notes shall be dated the date of issuance and shall mature not more than one year following the date of issuance; *provided* that the Finance Director shall establish the maturity date in the Certificate of Award. The Notes shall bear interest at a rate or rates not to exceed 6.00% per year (computed on the basis of a 360-day year consisting of twelve 30-day months), payable at maturity and until the principal amount is paid or payment is provided for. The rate or rates of interest on the Notes shall be determined by the Finance Director in the Certificate of Award in accordance with Section 6 of this Ordinance.

Section 4. The debt charges on the Notes shall be payable in lawful money of the United States of America or in Federal Reserve funds of the United States of America as determined by the Finance Director in the Certificate of Award, and shall be payable, without deduction for services of the City’s paying agent, at the office of a bank or trust company designated by the Finance Director in the Certificate of Award after determining that the payment at that bank or trust company will not endanger the funds or securities of the City and that proper procedures and safeguards are available for that purpose or at the office of the Finance Director if agreed to by the Finance Director and the original purchaser (the “*Paying Agent*”).

Section 5. The Notes shall be signed by the City Manager and Finance Director, in the name of the City and in their official capacities; *provided* that one of those signatures may be a facsimile. The Notes shall also be countersigned by the Mayor; *provided* that the signature of the Mayor may be a facsimile. The Notes shall be issued in minimum denominations of \$100,000 (and may be issued in denominations in such amounts in excess thereof as requested by the original purchaser and approved by the Finance Director) and with numbers as requested by the original purchaser and approved by the Finance Director. The entire principal amount may be represented by a single note and may be issued as fully registered securities (for which the Finance Director will serve as note registrar) and in book entry or other uncertificated form in accordance with Section 9.96 and Chapter 133 of the Ohio Revised Code if it is determined by the Finance Director that issuance of fully registered securities in that form will facilitate the sale and delivery of the Notes. The Notes shall not have coupons attached, shall be numbered as determined by the Finance Director and shall express upon their faces the purpose, in summary terms, for which they are issued and that they are issued pursuant to this Ordinance. As used in this Section and this Ordinance:

“*Book entry form*” or “*book entry system*” means a form or system under which (a) the ownership of beneficial interests in the Notes and the principal of and interest on the Notes may

be transferred only through a book entry, and (b) a single physical Note certificate in fully registered form is issued by the City and payable only to a Depository or its nominee as registered owner, with the certificate deposited with and “immobilized” in the custody of the Depository or its designated agent for that purpose. The book entry maintained by others than the City is the record that identifies the owners of beneficial interests in the Notes and that principal and interest.

“*Depository*” means any securities depository that is a clearing agency under federal law operating and maintaining, with its Participants or otherwise, a book entry system to record ownership of beneficial interests in the Notes or the principal of, and interest on, the Notes and to effect transfers of the Notes, in book entry form, and includes and means initially The Depository Trust Company (a limited purpose trust company), New York, New York.

“*Participant*” means any participant contracting with a Depository under a book entry system and includes security brokers and dealers, banks and trust companies, and clearing corporations.

The Notes may be issued to a Depository for use in a book entry system and, if and as long as a book entry system is utilized, (a) the Notes may be issued in the form of a single Note made payable to the Depository or its nominee and immobilized in the custody of the Depository or its agent for that purpose; (b) the beneficial owners in book entry form shall have no right to receive the Notes in the form of physical securities or certificates; (c) ownership of beneficial interests in book entry form shall be shown by book entry on the system maintained and operated by the Depository and its Participants, and transfers of the ownership of beneficial interests shall be made only by book entry by the Depository and its Participants; and (d) the Notes as such shall not be transferable or exchangeable, except for transfer to another Depository or to another nominee of a Depository, without further action by the City.

If any Depository determines not to continue to act as a Depository for the Notes for use in a book entry system, the Finance Director may attempt to establish a securities depository/book entry relationship with another qualified Depository. If the Finance Director does not or is unable to do so, the Finance Director, after making provision for notification of the beneficial owners by the then Depository and any other arrangements deemed necessary, shall permit withdrawal of the Notes from the Depository, and shall cause the Notes in bearer or payable form to be signed by the officers authorized to sign the Notes and delivered to the assigns of the Depository or its nominee, all at the cost and expense (including any costs of printing), if the event is not the result of City action or inaction, of those persons requesting such issuance.

The Finance Director is also hereby authorized and directed, to the extent necessary or required, to enter into any agreements determined necessary in connection with the book entry system for the Notes, after determining that the signing thereof will not endanger the funds or securities of the City.

Section 6. The Notes shall be sold at not less than par plus accrued interest (if any) at private sale by the Finance Director in accordance with law and the provisions of this Ordinance.

The Finance Director shall sign the Certificate of Award referred to in Section 3 fixing the interest rate or rates which the Notes shall bear and evidencing that sale to the original purchaser, cause the Notes to be prepared, and have the Notes signed and delivered, together with a true transcript of proceedings with reference to the issuance of the Notes if requested by the original purchaser, to the original purchaser upon payment of the purchase price. The City Manager, the Finance Director, the City Law Director, the Clerk of Council and other City officials, as appropriate, are each authorized and directed to sign any transcript certificates, financial statements and other documents and instruments and to take such actions as are necessary or appropriate to consummate the transactions contemplated by this Ordinance. The Finance Director is authorized, if it is determined to be in the best interest of the City, to combine the issue of Notes with one or more other note issues of the City into a consolidated note issue pursuant to Section 133.30(B) of the Ohio Revised Code.

Section 7. The proceeds from the sale of the Notes received by the City (or withheld by the original purchaser on behalf of the City) shall be paid into the proper fund or funds, and those proceeds are appropriated and shall be used for the purpose for which the Notes are being issued. The Certificate of Award may authorize the original purchaser to withhold certain proceeds from the sale of the Notes to provide for the payment of certain financing costs on behalf of the City. Any portion of those proceeds received by the City (after payment of those financing costs) representing premium or accrued interest shall be paid into the Bond Retirement Fund.

Section 8. The par value to be received from the sale of the Bonds or of any renewal notes and any excess funds resulting from the issuance of the Notes shall, to the extent necessary, be used to pay the debt charges on the Notes at maturity and are pledged for that purpose.

Section 9. During the year or years in which the Notes are outstanding, there shall be levied on all the taxable property in the City, in addition to all other taxes, the same tax that would have been levied if the Bonds had been issued without the prior issuance of the Notes. The tax shall be within the ten-mill limitation imposed by law, shall be and is ordered computed, certified, levied and extended upon the tax duplicate and collected by the same officers, in the same manner, and at the same time that taxes for general purposes for each of those years are certified, levied, extended and collected, and shall be placed before and in preference to all other items and for the full amount thereof. The proceeds of the tax levy shall be placed in the Bond Retirement Fund, which is irrevocably pledged for the payment of the debt charges on the Notes or the Bonds when and as the same fall due.

In each year to the extent net revenues from the municipal water utility are available for the payment of the debt charges on the Notes or the Bonds and are appropriated for that purpose, the amount of the tax shall be reduced by the amount of such net revenues so available and appropriated.

In each year to the extent receipts from the municipal income tax are available for the payment of the debt charges on the Notes or the Bonds and are appropriated for that purpose, and to the extent not paid from net revenues of the municipal water utility, the amount of the tax shall be reduced by the amount of such receipts so available and appropriated in compliance with the following covenant. To the extent necessary, the debt charges on the Notes and the Bonds shall

be paid from municipal income taxes lawfully available therefor under the Constitution and the laws of the State of Ohio and the Charter of the City; and the City hereby covenants, subject and pursuant to such authority, including particularly Section 133.05(B)(7) of the Ohio Revised Code, to appropriate annually from such municipal income taxes such amount as is necessary to meet such annual debt charges.

Nothing in the two preceding paragraphs in any way diminishes the irrevocable pledge of the full faith and credit and general property taxing power of the City to the prompt payment of the debt charges on the Notes and the Bonds.

Section 10. The City covenants that it will use, and will restrict the use and investment of, the proceeds of the Notes in such manner and to such extent as may be necessary so that (a) the Notes will not (i) constitute private activity bonds or arbitrage bonds under Sections 141 or 148 of the Internal Revenue Code of 1986, as amended (the “Code”) or (ii) be treated other than as bonds the interest on which is excluded from gross income under Section 103 of the Code, and (b) the interest on the Notes will not be an item of tax preference under Section 57 of the Code.

The City further covenants that (a) it will take or cause to be taken such actions that may be required of it for the interest on the Notes to be and remain excluded from gross income for federal income tax purposes, (b) it will not take or authorize to be taken any actions that would adversely affect that exclusion, and (c) it, or persons acting for it, will, among other acts of compliance, (i) apply the proceeds of the Notes to the governmental purpose of the borrowing, (ii) restrict the yield on investment property, (iii) make timely and adequate payments to the federal government, (iv) maintain books and records and make calculations and reports and (v) refrain from certain uses of those proceeds, and, as applicable, of property financed with such proceeds, all in such manner and to the extent necessary to assure such exclusion of that interest under the Code.

The Finance Director or any other officer of the City having responsibility for issuance of the Notes is hereby authorized (a) to make or effect any election, selection, designation, choice, consent, approval, or waiver on behalf of the City with respect to the Notes as the City is permitted to or required to make or give under the federal income tax laws, including, without limitation thereto, any of the elections available under Section 148 of the Code, for the purpose of assuring, enhancing or protecting favorable tax treatment or status of the Notes or interest thereon or assisting compliance with requirements for that purpose, reducing the burden or expense of such compliance, reducing the rebate amount or payments or penalties with respect to the Notes, or making payments of special amounts in lieu of making computations to determine, or paying, excess earnings as rebate, or obviating those amounts or payments with respect to the Notes, which action shall be in writing and signed by the officer, (b) to take any and all other actions, make or obtain calculations, make payments, and make or give reports, covenants and certifications of and on behalf of the City, as may be appropriate to assure the exclusion of interest from gross income and the intended tax status of the Notes, and (c) to give one or more appropriate certificates of the City, for inclusion in the transcript of proceedings for the Notes, setting forth the reasonable expectations of the City regarding the amount and use of all the proceeds of the Notes, the facts, circumstances and estimates on which they are based, and other

facts and circumstances relevant to the tax treatment of the interest on and the tax status of the Notes. The Finance Director or any other officer of the City having responsibility for issuance of the Notes is specifically authorized to designate the Notes as “qualified tax-exempt obligations” if such designation is applicable and desirable, and to make any related necessary representations and covenants.

Each covenant made in this Section with respect to the Notes is also made with respect to all issues any portion of the debt service on which is paid from proceeds of the Notes (and, if different, the original issue and any refunding issues in a series of refundings), to the extent such compliance is necessary to assure the exclusion of interest on the Notes from gross income for federal income tax purposes, and the officers identified above are authorized to take actions with respect to those issues as they are authorized in this Section to take with respect to the Notes.

Section 11. The Clerk of Council is directed to promptly deliver a certified copy of this Ordinance and the Certificate of Award to the County Auditor of Henry County, Ohio.

Section 12. The Finance Director is authorized to request a rating for the Notes from Moody’s Investors Service, Inc. or Standard & Poor’s Ratings Service, or both, as the Finance Director determines is in the best interest of the City. The expenditure of the amounts necessary to secure any such ratings as well as to pay the other financing costs (as defined in Section 133.01 of the Ohio Revised Code) in connection with the Notes is hereby authorized and approved and the amounts necessary to pay those costs are hereby appropriated from the proceeds of the Notes, if available, and otherwise from available moneys in the General Fund.

Section 13. The legal services of the law firm of Squire Patton Boggs (US) LLP are hereby retained in connection with the authorization, issuance and sale of the Notes. Those legal services shall be in the nature of legal advice and recommendations as to the documents and the proceedings in connection with the authorization, sale and issuance of the Notes and securities issued in renewal of the Notes and rendering at delivery related legal opinions. In providing those legal services, as an independent contractor and in an attorney-client relationship, that firm shall not exercise any administrative discretion on behalf of this City in the formulation of public policy, expenditure of public funds, enforcement of laws, rules and regulations of the State, any county or municipal corporation or of this City, or the execution of public trusts. For those legal services that firm shall be paid just and reasonable compensation and shall be reimbursed for actual out-of-pocket expenses incurred in providing those legal services. The Finance Director is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm. The amounts necessary to pay those fees and any reimbursement are hereby appropriated from the proceeds of the Notes, if available, and otherwise from available moneys in the General Fund.

Section 14. The services of Sudsina & Associates, LLC are hereby retained in connection with the authorization, issuance and sale of the Notes. Those services shall be in the nature of financial advice and recommendations in connection with the sale and issuance of the Notes. For those services that municipal advisor shall be paid just and reasonable compensation and shall be reimbursed for actual out-of-pocket expenses incurred in providing those services.

The Finance Director is authorized and directed to make appropriate certification as to the availability of funds for those fees and any reimbursement and to issue an appropriate order for their timely payment as written statements are submitted by that firm. The amounts necessary to pay those fees and any reimbursement are hereby appropriated from the proceeds of the Notes, if available, and otherwise from available moneys in the General Fund.

Section 15. This Council determines that all acts and conditions necessary to be done or performed by the City or to have been met precedent to and in the issuing of the Notes in order to make them legal, valid and binding general obligations of the City have been performed and have been met, or will at the time of delivery of the Notes have been performed and have been met, in regular and due form as required by law; that the full faith and credit and general property taxing power (as described in Section 9) of the City are pledged for the timely payment of the debt charges on the Notes; and that no statutory or constitutional limitation of indebtedness or taxation will have been exceeded in the issuance of the Notes.

Section 16. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council and any of its committees, and that all deliberations of this Council 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 Section 121.22 of the Ohio Revised Code.

Section 17. This Ordinance shall be in full force and effect on the earliest date permitted by law.

Passed: January ____, 2015

John A. Helberg, Council President

Approved: January ____, 2015

Ronald Behm, Mayor

VOTE ON PASSAGE _____ Yea _____ Nay _____ Abstain

Attest:

Gregory J. Heath, Clerk of Council

I, Gregory J. Heath, Clerk of Council of the City of Napoleon, do hereby certify that the foregoing Ordinance No. 072-14 was duly published in the Northwest Signal, a newspaper of general circulation in said City on the ____ day of January, 2015; and I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances of Napoleon, Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk of Council

CERTIFICATION OF RECORDS

I, Gregory J. Heath, Clerk of Council, of the City of Napoleon, Ohio, do hereby certify and attest that this document to be a **True and Correct** copy of Ordinance Number 072-14, passed January ____, 2015.

Gregory J. Heath, Clerk of Council

Date

SUMMARY TO ORDINANCE NO. 072-14

(PURSUANT TO ARTICLE II, SECTION 2.15 OF THE CITY CHARTER, CHAPTER 121 OF THE CODE OF ORDINANCES AND COUNCIL RULE 6.2.4.1, AS WELL AS APPLICABLE PROVISIONS OF ORC CHAPTER 731)

NOTICE

A copy of the complete text of Ordinance No. ___-15 is on file in the office of the City Finance Director/Clerk of Council and may be viewed or obtained during business hours of 7:30 AM to 4 PM, Monday through Friday, at the office of the Finance Director/Clerk of Council, the location being 255 West Riverview Avenue, Napoleon, Ohio. A copy of all or part of Ordinance No. ___-15 or any item mentioned in this notice may be obtained from the City Finance Director/Clerk of Council upon the payment of a reasonable fee therefore.

ORDINANCE NO. 072-14

AN ORDINANCE PROVIDING FOR THE ISSUANCE AND SALE OF NOTES IN THE MAXIMUM PRINCIPAL AMOUNT OF \$2,500,000, IN ANTICIPATION OF THE ISSUANCE OF BONDS, FOR THE PURPOSE OF PAYING THE COSTS OF IMPROVING THE MUNICIPAL WATER SYSTEM BY CONSTRUCTING A NEW WATER TREATMENT PLANT, ACQUIRING AND IMPROVING RELATED INTERESTS IN REAL PROPERTY, IMPROVING AND REHABILITATING THE EXISTING WATER TREATMENT PLANT AND RELATED STORAGE FACILITIES, AND REHABILITATING THE ELEVATED STORAGE TANKS, TOGETHER WITH ALL NECESSARY AND RELATED APPURTENANCES THERETO.

Ordinance No. 072-14 provides for the issuance and sale of notes in the maximum principal amount of \$2,500,000 in anticipation of the issuance of bonds, for the purpose of paying the costs of improving the municipal water system by constructing a new water treatment plant, acquiring and improving related interests in real property, improving and rehabilitating the existing water treatment plant and related storage facilities, and rehabilitating the elevated storage tanks, together with all necessary and related appurtenances thereto. The Ordinance provides for the sale of the notes in the maximum principal amount of \$2,500,000, which notes shall mature one year following their date of issuance, provided that the City may establish a maturity date prior to one year from their date of issuance, and bear interest at a rate to be determined pursuant to a private sale conducted by the City. The Ordinance also provides that the notes shall be payable at a bank or trust company to be designated by the Finance Director subsequent to the sale of the notes.

The Ordinance further provides that a tax shall be levied on all taxable property in the City to provide for the payment of the notes and the bonds in anticipation of which the notes are issued and the tax shall be levied within the ten-mill limitation imposed by law. Also, in each year to the extent net revenues from the municipal water utility are available for the payment of the debt charges on the notes or the bonds and are appropriated for that purpose, the amount of the tax shall be reduced by the amount of such net revenues so available and appropriated. Finally, the Ordinance provides that in each year to the extent the income from the municipal income tax is available for the payment of the principal of and interest on the notes or the bonds and is appropriated for that purpose, the amount of the tax shall be reduced by the amount of the income so available and appropriated.

Attest:

Gregory J. Heath, Clerk of Council

Abstract Approved as to Form and Correctness:

Trevor M. Hayberger, City Law Director

**SUPPLEMENTAL
FISCAL OFFICER'S CERTIFICATE**

To the City Council of the City of Napoleon, Ohio:

As fiscal officer of the City of Napoleon, Ohio, and supplementing the fiscal officer's certificate of February 4, 2013, I certify in connection with your proposed issue of notes in the maximum principal amount of \$2,500,000 (the "*Notes*"), to be issued in anticipation of the issuance of bonds (the "*Bonds*") for the purpose of paying the costs of improving the municipal water system by constructing a new water treatment plant, acquiring and improving related interests in real property, improving and rehabilitating the existing water treatment plant and related storage facilities, and rehabilitating the elevated storage tanks, together with all necessary and related appurtenances thereto (the "*Improvement*"), that:

1. The estimated life or period of usefulness of the Improvement is at least five years.
2. The estimated maximum maturity of the Bonds, calculated in accordance with Section 133.20, Ohio Revised Code, is at least thirty (30) years, being my estimate of the life or period of usefulness of that Improvement. If notes in anticipation of the Bonds are outstanding later than the last day of December of the fifth year following the year of issuance of the original issue of notes, the period in excess of those five years shall be deducted from that maximum maturity of the Bonds.
3. The maximum maturity of the Notes is March 7, 2033.

Dated: December ____, 2014

Finance Director
City of Napoleon, Ohio

INVITATION FOR PROPOSALS

\$2,500,000

City of Napoleon, Ohio
Capital Facilities Notes, Series 2015

General Obligation Bond Anticipation Notes
(Limited Tax Bonds)

Invitation for Proposals. The City of Napoleon, Ohio (the “City”), is planning to issue \$2,500,000 Capital Facilities Notes, Series 2015 (the “Notes”). By this Invitation for Proposals (the “*Invitation*”), the City is inviting electronic proposals (via BiDCOMP/Parity in the manner described under Electronic Proposals), written (including facsimile or electronic mail) proposals or oral proposals communicated by telephone, for the purchase, at not less than 100% of par and accrued interest, of all of the Notes. Proposals will be received until **11:00 a.m., Ohio time, on Wednesday, February 18, 2015**. Each proposal shall specify the single rate of interest that the Notes are to bear. A suggested proposal form that may, but need not, be used is attached.

Electronic Proposals. Electronic bids must be submitted via BiDCOMP/Parity and in accordance with the provisions of this Invitation. No other form of electronic bid or provider of electronic bidding services will be accepted. For purposes of the electronic bidding process, the time as maintained by BiDCOMP/Parity shall constitute the official time with respect to all bids submitted electronically. To the extent any instructions or directions set forth in BiDCOMP/Parity conflict with this Invitation, the terms of this Invitation shall control. Each bidder submitting an electronic bid agrees that: (i) it is solely responsible for all arrangements with BiDCOMP/Parity; (ii) BiDCOMP/Parity is not acting as the agent of the City; and (iii) the City is not responsible for ensuring or verifying bidder compliance with any of the procedures of BiDCOMP/Parity. The City assumes no responsibility for, and each bidder expressly assumes the risks of and responsibility for, any incomplete, inaccurate or untimely bid submitted by the bidder through BiDCOMP/Parity. Each bidder shall be solely responsible for making necessary arrangements to access the BiDCOMP/Parity system for the purpose of submitting its bid in a timely manner and in compliance with the requirements of this Invitation. The City shall not: (i) have any duty or obligation to provide or assure such access to BiDCOMP/Parity to any bidder; or (ii) be responsible for the proper operation of, or have any liability for, any delays or interruptions of, or any damages caused by, BiDCOMP/Parity.

Prospective bidders who intend to submit their bid electronically must be contracted customers of Ipreo’s BiDCOMP/Parity system. If a bidder does not have a contract with Ipreo, call (212) 849-5021. By submitting a bid for the Notes, a prospective bidder represents and warrants to the City that such bidder’s bid for the purchase of the Notes (if a bid is submitted in connection with the sale) is submitted for and on behalf of such prospective bidder by an officer or agent who is duly authorized to bind the prospective bidder to a legal, valid, binding and

enforceable contract for the purchase of the Notes. By contracting with Ipreo, a prospective bidder is not obligated to submit a bid in connection with the sale.

Proposals. Written or oral proposals will be received by the undersigned at the office of the Finance Director of the City at the address or phone number stated below. Oral proposals will be promptly confirmed in writing by the undersigned. Written proposals may either be delivered to the aforesaid location, or, at the risk of the proposer, may be faxed to the undersigned whose fax number is (419) 599-8393 or sent by electronic mail to the undersigned whose electronic mail address is gheath@napoleonohio.com. **Any proposer that attempts to use facsimile transmission or electronic mail assumes the risk that its proposal is not received or that the proposer is unable to communicate on a facsimile or electronic mail basis, whether such inability is by reason of equipment malfunction, human error, prior use of facsimile equipment or any other cause whatsoever.**

Basic Terms of the Notes. The Notes will be dated March 4, 2015; will mature March 3, 2016 without option of call or prior redemption or prepayment; and will bear interest at a rate not to exceed 6.00% per year (computed on the basis of a 360-day year consisting of twelve 30-day months) from their date payable at maturity. The Notes will be issued in such denominations as requested by the original purchaser and approved by the undersigned, provided that the Notes shall be issued in the minimum denominations of \$100,000 each or in any denomination that is the sum of (i) \$100,000 and (ii) \$1,000 or any whole multiple thereof.

The City anticipates the Notes will be retired at maturity from proceeds from the sale of the long-term bonds in anticipation of which the Notes are issued, proceeds from the sale of renewal bond anticipation notes and other available funds of the City, or a combination of such sources. The ability of the City to retire the Notes from the proceeds of the sale of either renewal notes or bonds will be dependent on the marketability of such notes or bonds under market conditions prevailing at the time they are offered for sale.

No Official Statement. No official statement or other disclosure document meeting the requirement of Rule 15c2-12 of the Securities and Exchange Commission is available and therefore an original purchaser must avail itself of the exemption provided in subparagraph (d)(1) of that Rule limiting sales of the Notes to no more than 35 persons each of whom the original purchaser reasonably believes (i) has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of investment in the Notes and (ii) is not purchasing the Notes for more than one account or with a view toward distributing or reselling the Notes.

Payment of Principal and Interest; Paying Agent. The Notes will be payable in federal reserve funds of the United States of America at the designated corporate trust office of The Huntington National Bank, in Columbus, Ohio, or at such other office of a bank or trust company designated by the Finance Director after determining that the payment at that bank or trust company will not endanger the funds or securities of the City and that proper procedures and safeguards are available for that purpose, or at the office of the Finance Director if agreed to by the Finance Director and the original purchaser (the "*Paying Agent*").

Basis of Award. At the time and date stated above, Sudsina & Associates, LLC, the Municipal Advisor to the City, and the Finance Director will consider the proposals submitted and will award the Notes on the basis of the proposal resulting in the sale of the Notes at the lowest net interest cost to the stated maturity. The lowest net interest cost will be determined by taking the amount of interest from the date of the Notes to the stated maturity date and deducting therefrom the amount of any premium. In the event of tie proposals, the successful proposal will be selected by lot in a manner determined by the Finance Director. Any informality or failure to conform to the instructions contained in this Invitation may be waived by the Finance Director, and the Finance Director may reject any or all of the proposals presented. All determinations and the award by the Finance Director shall be final.

Book Entry. At the request of the original purchaser, the Finance Director may authorize the Notes to be issued as fully registered securities (for which the City will serve as note registrar) in book entry only form for use in the book entry only system of The Depository Trust Company, New York, New York (“DTC”). Fully registered Notes issued in the book entry only system of DTC will be retained and immobilized in the custody of DTC or its designated agent. For all purposes under the Note proceedings, DTC will be and will be considered by the City and the Paying Agent to be the owner or holder of the Notes. Owners of book entry interests in the Notes (book entry interest owners) will not receive or have the right to receive physical delivery of Notes, and will not be or be considered by the City and the Paying Agent to be, and will not have any rights as, owners or holders of Notes under the Note proceedings. **The original purchaser will be responsible for (i) completing and delivering to DTC, prior to delivery of the Notes, the appropriate DTC “Eligibility Questionnaire” and (ii) any fees and expenses imposed by DTC (see Costs of Issuance).**

Purpose, Security and Authorization of Notes. The Notes are to be issued in anticipation of the issuance of bonds for the purpose of paying the costs of improving the municipal water system by constructing a new water treatment plant, acquiring and improving related interests in real property, improving and rehabilitating the existing water treatment plant and related storage facilities, and rehabilitating the elevated storage tanks, together with all necessary and related appurtenances thereto.

The bonds in anticipation of which the Notes are issued, unless paid from other sources and subject to bankruptcy laws and other laws affecting creditors’ rights and to the exercise of judicial discretion, are to be paid from the proceeds of the levy of ad valorem taxes on all property subject to ad valorem taxes levied by the City, which taxes are within the ten-mill limitation imposed by law. The maximum maturity of bond anticipation notes for the improvements is March 7, 2033.

Rating. No application for a rating on the Notes has been made by the City.

Costs of Issuance. The successful proposer will be responsible for the fees of CUSIP, DTC, the Ohio Municipal Advisory Council (“OMAC”) and any other industry assessments. Payment of the fees and costs of CUSIP, DTC, OMAC and any other industry assessments shall be made by the successful proposer directly to the service providers. For information concerning OMAC, please contact OMAC at (330) 963-7444.

The City will be responsible for the payment of all other issuance costs, including the fees of Bond Counsel, the Municipal Advisor and the Paying Agent.

Legal Opinion and Tax Matters. Legal matters incident to the issuance of the Notes and with regard to the status of the interest on the Notes under existing federal and Ohio tax law are subject to the legal opinion of Squire Patton Boggs (US) LLP, Bond Counsel to the City, which will be furnished without cost to the original purchaser at the time the Notes are delivered to it.

The legal opinion of Bond Counsel will include an opinion to the effect that under existing law: (i) interest on the Notes is excluded from gross income for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as amended (the “Code”), and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations, and the Notes are qualified tax-exempt obligations as defined in Section 265(b)(3) of the Code, and (ii) interest on, and any profit made on the sale, exchange or other disposition of, the Notes are exempt from all Ohio state and local taxation, except the estate tax, the domestic insurance company tax, the dealers in intangibles tax, the tax levied on the basis of the total equity capital of financial institutions, and the net worth base of the corporate franchise tax. Bond Counsel will express no opinion as to any other tax consequences regarding the Notes.

The opinion on tax matters will be based on and will assume the accuracy of certain representations and certifications, and continuing compliance with certain covenants, of the City contained in the transcript of proceedings and that are intended to evidence and assure the foregoing, including that the Notes are and will remain obligations the interest on which is excluded from gross income for federal income tax purposes. Bond Counsel will not independently verify the accuracy of the City’s certifications and representations or the continuing compliance with the City’s covenants.

The opinion of Bond Counsel is based on current legal authority and covers certain matters not directly addressed by such authority. It represents Bond Counsel’s legal judgment as to exclusion of interest on the Notes from gross income for federal income tax purposes but is not a guaranty of that conclusion. The opinion is not binding on the Internal Revenue Service (“IRS”) or any court. Bond Counsel expresses no opinion about (i) the effect of future changes in the Code and the applicable regulations under the Code or (ii) the interpretation and the enforcement of the Code or those regulations by the IRS.

The Code prescribes a number of qualifications and conditions for the interest on state and local government obligations to be and to remain excluded from gross income for federal income tax purposes, some of which require future or continued compliance after issuance of the obligations. Noncompliance with these requirements by the City may cause loss of such status and result in the interest on the Notes being included in gross income for federal income tax purposes retroactively to the date of issuance of the Notes. The City has covenanted to take the actions required of it for the interest on the Notes to be and to remain excluded from gross income for federal income tax purposes, and not to take any actions that would adversely affect that exclusion. After the date of issuance of the Notes, Bond Counsel will not undertake to determine (or to so inform any person) whether any actions taken or not taken, or any events

occurring or not occurring, or any other matters coming to Bond Counsel's attention, may adversely affect the exclusion from gross income for federal income tax purposes of interest on the Notes or the market value of the Notes.

A portion of the interest on the Notes earned by certain corporations may be subject to a federal corporate alternative minimum tax. In addition, interest on the Notes may be subject to a federal branch profits tax imposed on certain foreign corporations doing business in the United States and to a federal tax imposed on excess net passive income of certain S corporations. Under the Code, the exclusion of interest from gross income for federal income tax purposes may have certain adverse federal income tax consequences on items of income, deduction or credit for certain taxpayers, including financial institutions, certain insurance companies, recipients of Social Security and Railroad Retirement benefits, those that are deemed to incur or continue indebtedness to acquire or carry tax-exempt obligations, and individuals otherwise eligible for the earned income tax credit. The applicability and extent of these and other tax consequences will depend upon the particular tax status or other tax items of the owner of the Notes. Bond Counsel will express no opinion regarding those consequences.

Payments of interest on tax-exempt obligations, including the Notes, are generally subject to IRS Form 1099-INT information reporting requirements. If a Note owner is subject to backup withholding under those requirements, then payments of interest will also be subject to backup withholding. Those requirements do not affect the exclusion of such interest from gross income for federal income tax purposes.

Bond Counsel's engagement with respect to the Notes ends with the issuance of the Notes, and, unless separately engaged, Bond Counsel is not obligated to defend the City or the owners of the Notes regarding the tax status of interest thereon in the event of an audit examination by the IRS. The IRS has a program to audit tax-exempt obligations to determine whether the interest thereon is includible in gross income for federal income tax purposes. If the IRS does audit the Notes, under current IRS procedures, the IRS will treat the City as the taxpayer and the beneficial owners of the Notes will have only limited rights, if any, to obtain and participate in judicial review of such audit. Any action of the IRS, including but not limited to selection of the Notes for audit, or the course or result of such audit, or an audit of other obligations presenting similar tax issues, may affect the market value of the Notes.

Prospective purchasers of the Notes should consult their own tax advisers regarding pending or proposed federal and state tax legislation and court proceedings, and prospective purchasers of the Notes at other than their original issuance should also consult their own tax advisers regarding other tax considerations such as the consequences of market discount, as to all of which Bond Counsel expresses no opinion.

Legislation affecting tax-exempt obligations is regularly considered by the United States Congress and may also be considered by the State legislature. Court proceedings may also be filed, the outcome of which could modify the tax treatment of obligations such as the Notes. There can be no assurance that legislation enacted or proposed, or actions by a court, after the date of issuance of the Notes will not have an adverse effect on the tax status of interest or other income on the Notes or the market value or marketability of the Notes. These adverse effects could result, for example, from changes to federal or state income tax rates, changes in the

structure of federal or state income taxes (including replacement with another type of tax), or repeal (or reduction in the benefit) of the exclusion of interest on the Notes from gross income for federal or state income tax purposes for all or certain taxpayers.

For example, recent presidential and legislative proposals would eliminate, reduce or otherwise alter the tax benefits currently provided to certain owners of state and local government bonds, including proposals that would result in additional federal income tax on taxpayers that own tax-exempt obligations if their incomes exceed certain thresholds. Investors in the Notes should be aware that any such future legislative actions (including federal income tax reform) may retroactively change the treatment of all or a portion of the interest on the Notes for federal income tax purposes for all or certain taxpayers. In such event, the market value of the Notes may be adversely affected and the ability of holders to sell their Notes in the secondary market may be reduced. The Notes are not subject to special mandatory redemption, and the interest rate on the Notes is not subject to adjustment in the event of any such change.

Investors should consult their own financial and tax advisers to analyze the importance of these risks.

Limited Role of Bond Counsel. In addition to rendering the legal opinion, Bond Counsel, whose legal services have been retained by the City, will assist in the preparation of, and advise the City concerning, documents for the note transcript. Bond Counsel has not been retained to confirm or verify, assumes no responsibility for, and expresses and will express no opinion as to, the accuracy, completeness or fairness of any statements in any reports, financial information, offering or disclosure documents or other information relating to the City or the Notes that may be prepared or made available by the City or others to those submitting proposals for or holders of the Notes or others.

Limited Role of Municipal Advisor. The City has also retained Sudsina & Associates, LLC, in connection with the preparation of the City's issuance of the Notes. The Municipal Advisor is not obligated to undertake, and has not undertaken to make, an independent verification or to assume responsibility for the accuracy, completeness, or fairness of any statements in any reports, financial information or other information relating to the City or the Notes that may be prepared or made available by the City or others to those submitting proposals for or holders of the Notes or others. The Municipal Advisor is an independent financial advisory firm and is not engaged in the business of underwriting, trading or distributing municipal securities or other public securities.

Form and Delivery of Notes Upon Payment of Purchase Price. The Notes will be prepared in typewritten or xerographically reproduced form at the expense of the City. If the original purchaser requests printed Notes, the original purchaser must pay the expense of printing. Delivery will be made without charge at such place in the State of Ohio as the original purchaser shall designate, provided that mutually satisfactory arrangements for delivery outside the State of Ohio at the expense of the original purchaser may be made. It is anticipated that delivery will be made on March 4, 2015, by 10:00 a.m., Ohio time. The original purchaser must pay for the Notes no later than 10:00 a.m., Ohio time, on the date of delivery in Federal Reserve funds of the United States of America.

CUSIP. CUSIP numbers and any CUSIP Service Bureau charge for the assignment of the numbers are the responsibility of the original purchaser (see **Costs of Issuance**). Any delay, error or omission with respect thereto shall not constitute cause for the original purchaser to refuse to accept delivery of and pay for the Notes.

Subsequent Events. In the event that, prior to their delivery, the interest on the Notes should by any act of Congress or otherwise become subject to federal income tax, or any act of Congress should provide that the interest income on the Notes shall be taxable at a future date for federal income tax purposes other than as discussed herein, whether directly or indirectly, the original purchaser may refuse to accept delivery.

Transcript of Proceedings. The City will furnish the transcript of proceedings and a certificate that to the knowledge of the signers no litigation or administrative action or proceeding is pending or threatened at the time of initial delivery to restrain or enjoin, or seeking to restrain or enjoin, the issuance and delivery of the Notes or the levy and collection of the taxes or the charge and collection of any applicable rates, fees or charges for their payment, or to contest or question the proceedings and authority under which the Notes will have been authorized, issued, sold, signed or delivered or the validity of the Notes or the issuance of the bonds in anticipation of which the Notes are to be issued.

Other Obligations of the Purchaser. The original purchaser of the Notes from the City, by submitting its proposal, agrees to provide promptly and timely to the City and Bond Counsel information as to bona fide initial offering prices to the public and sales of the Notes appropriate for the determination of the issue price of, and the yield on, the Notes under the Code, as and at the time requested by Bond Counsel.

Questions. Any questions concerning the Notes should be addressed to the undersigned, the City's Municipal Advisor, Sudsina & Associates, LLC (Stephen Szanto – (440) 773-5090), or the City's Bond Counsel, Squire Patton Boggs (US) LLP (Christopher J. Franzmann – (614) 365-2737).

Dated: February 5, 2015

Gregory J. Heath
Finance Director
City of Napoleon, Ohio
255 West Riverview Avenue
P.O. Box 151
Napoleon, OH 43545
Telephone: (419) 599-1235
Facsimile: (419) 599-8393
E-Mail: gheath@napoleonohio.com

SUGGESTED PROPOSAL FORM

PROPOSAL FOR NOTES

City of Napoleon, Ohio
c/o Gregory J. Heath
Finance Director
City of Napoleon, Ohio
255 West Riverview Avenue
P.O. Box 151
Napoleon, OH 43545

February ____, 2015

For all of your \$2,500,000 Capital Facilities Notes, Series 2015 (the “Notes”), dated March 4, 2015, maturing March 3, 2016, and described in your Invitation for Proposals dated February 5, 2015 (the “Invitation”), providing for receipt of proposals by 11:00 a.m., Ohio time, on February 18, 2015, we, jointly and severally if more than one name is stated below, agree to pay the par value of the Notes (\$2,500,000) plus a premium of \$_____,* plus accrued interest from the date of the Notes to the date of delivery thereof, with the Notes to bear an interest rate of _____%** per year.

This proposal is made in accordance with and subject to the terms and conditions provided in that Invitation, which is made a part of this proposal.

* If this blank is not filled in with a dollar amount, no premium is to be paid.

** Not to exceed 6.00%.

For Information Only (Not a part of this proposal)	Printed Name of Firm Making Proposal _____
Gross Interest Cost \$ _____	Signature of Person Making Proposal as an Authorized Officer or Agent _____
Less Premium or Plus Discount \$ _____	Name and Title of Person Signing Proposal as an Authorized Officer or Agent _____
Net Interest Cost \$ _____	Telephone Number of Signer _____
Net Interest Rate _____%	

ORDINANCE NO. 073-14

AN ORDINANCE REPEALING ORDINANCE NO. 009-14 AND ESTABLISHING NEW PER PERSON USER FEES FOR EMS BASIC LIFE SUPPORT, ADVANCED LIFE SUPPORT LEVEL 1 SERVICE, AND ADVANCED LIFE SUPPORT LEVEL 2 SERVICE, MILEAGE CHARGE, MUTUAL AID, MEDICAID, NURSING HOME SERVICE AND NON EMERGENCY TRANSPORT SERVICE AS IT RELATES TO CORONER CASES; ALL PROVIDED BY THE CITY OF NAPOLEON RESCUE; AND DECLARING AN EMERGENCY

WHEREAS, emergency run activity and particularly emergency medical rescue service run activity is increasing each year; and,

WHEREAS, the City continues to investigate different methods to maintain the level of quality of emergency services at a reasonable cost; and,

WHEREAS, the City Council desires to implement a fair and equitable user fee which includes a moderate increase from that previously authorized instead of imposing additional taxes in order to operate the rescue service; Now Therefore,

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the Napoleon City Fire/Rescue Department, (hereinafter referred to as "the City") shall initiate a new user fee for delivery of emergency medical rescue services rendered by the City within its corporation limits or outside the corporation limits when no contract exists and when not otherwise prohibited by law. The rate of the user fee to be charged shall be that as established in §3 of this Ordinance. Nothing in this Section shall be construed as limiting the authority of the City to charge additional amounts for services and supplies provided that are over and above the base rate services in accordance with a separate fee schedule as approved by motion of Council.

Section 2. That, emergency medical rescue services rendered by the City as a result of utilization of a primary contract or an existing mutual aid contract with another state agency or instrumentality, county, or political subdivision of this State, or a governmental entity of an adjoining state, shall be billed for emergency medical rescue services pursuant to the terms of such contract. Where the state agency or instrumentality, county, or political subdivision of this State, or a governmental entity of an adjoining state receives emergency medical rescue services without a contract, then such services shall be billed pursuant to Ohio law or, in the event Ohio law does not apply, such state agency or instrumentality, county, or political subdivision of this State, or a governmental entity of an adjoining state that received the mutual aid shall only be billed an amount not to exceed its established user fee, if any; however, except as may otherwise be provided by Ohio law, when no contract exists, the state agency or instrumentality, county, or political subdivision of this State, or a governmental entity of an adjoining state served shall only be responsible for payment to the extent it collects from the end user.

Section 3. That, it is hereby authorized and approved as reasonable and necessary, the following rates for emergency medical rescue services when services are rendered by the City to any person within the corporation limits or to any person outside the corporation limits when not otherwise prohibited by law:

Base Rate per person (user fee) - Basic Life Support (BLS) (emergency and non-emergency) - \$542.20; Advanced Life Support Level 1 (ALS 1) (emergency and non-emergency) - \$833.64; Advanced Life Support Level 2 (ALS 2) (emergency and non-emergency) - \$1,160.34

Loaded Mile charge of \$13.87 (per loaded mile), in addition to user fees. (Rounding of mileage shall be in accordance with Medicare Regulations)

Section 4. Definitions as described in this Ordinance:

"Advanced Life support, level 1 (ALS1)" (emergency and non-emergency): as defined in 42 C.F.R. §414.605 as amended from time to time, incorporated herein by reference thereto.

"Advance Life support, level 2 (ALS2)"(emergency or non-emergency): as defined in 42 C.F.R. §414.605 as amended from time to time, incorporated herein by reference thereto.

"Basic Life Support (BLS)" (emergency and non-emergency): as defined in 42 C.F.R. §414.605 as amended from time to time, incorporated herein by reference thereto.

"Emergency Medical Rescue Services" means: the providing of Basic Life Support (BLS)(emergency and non-emergency); Advanced Life support, level 1 (ALS1) (emergency and non-emergency); and/or, Advance Life support, level 2 (ALS2)(emergency or non-emergency).

"Loaded Mile" means: mileage traveled from the point of loading the person in the ambulance or other ground transport vehicle and ending with the transport at the point of delivery to the medical facility or landing zone.

Section 5. That, the Finance Director and/or City Manager are authorized and directed to contract with a billing and collection agency, as they deem appropriate, subject to approval by motion of Council, for collection of user fees as a result of emergency medical rescue services being provided by the City.

Section 6. That, any bills that remain unpaid after following collection guidelines as approved by the Finance Director, shall be reviewed annually by the Finance Director and City Manager to determine if further collection efforts are feasible and in the best interest of the City. The decision to reduce or abate an account or to pursue further collection efforts is in the sole combined discretion of the two above mentioned persons. As it relates solely to Medicare claims, the City will accept the Medicare allowed charge as payment in full and may not bill or collect from the patient any amount other than the unmet Part B deductible and Part B coinsurance amounts. As it relates solely to Medicaid claims, the City will accept the Medicaid allowed charge as payment in full. For emergency medical rescue services and ambulance transport being provided by the City to patients in "nursing home" facilities, otherwise covered under Medicaid, the City will accept the minimum payment of \$90.00 for BLS services and \$170.00 for ALS 1 and ALS 2 services, both inclusive of loaded mile, as full and final payment for the medical rescue services and ambulance transport.

Section 7. That, there is hereby established a fee for non-medical transports as it relates to Coroner ordered transports of \$100.00, inclusive of loaded mile.

Section 8. That, all amounts collected as a result of this Ordinance shall be placed into such a fund as established by the Finance Director to be used for the fire and rescue department.

Section 9. That, the City Finance Director and/or City Manager may enter into contracts with insurance companies and other entities responsible for patient payment for emergency medical services rendered to accept discounted amounts.

Section 10. That, in the event that Medicare or Medicaid Regulations, as applicable, conflict with any provision contained in this Ordinance, then the Medicare and/or Medicaid Regulations, as applicable, shall control.

Section 11. That, any services provided from March 1, 2000 to the effective billing date of this Ordinance for which a fee has been or should have been billed pursuant to Ordinance Numbers 53-01, 035-05, 092-06, 034-08, 098-08, 033-10, 013-12, 012-13, 071-13, and 009-14 shall not be abated, but shall remain as a valid collectable debt owed to the City, unless otherwise discharged in accordance with law.

Section 12. That, Ordinance No. 009-14 is repealed in its entirety effective at 12:01 AM on January 1, 2015.

Section 13. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 14. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 15. That, this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to assure the prompt and efficient conduct of the municipal operations related to public peace, health or safety of the City; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect January 1, 2015.

Passed: _____

John A. Helberg, Council President

Approved: _____

Ronald Behm, Mayor

VOTE ON PASSAGE _____ Yea _____ Nay _____ Abstain

Attest:

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Ordinance No. 073-14 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director



September 10, 2014

The Center for Medicare and Medicaid Services recently released The Ambulance Inflation Factor (AIF) for CY2015 and has approved a 1.4% rate increase for EMS services. PLEASE NOTE: *you are not limited to a 1.4% fee increase.* McKesson recommends that your department review and adjust your charge rates annually, and adjust them when appropriate. Now is also a good time to make any other adjustments that may be applicable. For your convenience we have included your current charge rates. If you elect to adjust the fees, simply list the new amount and the effective date of the rate change and place a check mark (v) in the boxes of the rates your agency would like to establish.

E47-Napoleon	Current Rates (if preferred, check mark each box that applies)		2015 with AIF of 1.4% Rates (if preferred, check mark each box that applies)		2015 Preferred Adjusted Rates
Mileage (A0425)	\$ 13.68		\$ 13.87		\$
BLS (A0429)	\$ 534.71		\$ 542.20		\$
ALS1 (A0427)	\$ 822.13		\$ 833.64		\$
ALS2 (A0433)	\$ 1144.32		\$ 1160.34		\$

Effective date change of new rates: _____

X _____
Authorized Signature Printed Name

If you have any concerns/questions, please feel free to contact me.

Best,

Meghan Creecy, Client Services Representative
EMS Billing Division

937-291-2971 Fax
937-353-1816 Office

McKesson
Business Performance Services
3131 Newmark Drive Suite 100
Miamisburg, OH 45342
www.mckesson.com

RESOLUTION NO. 070-14

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO ENTER INTO THE FIRST AMENDMENT TO THE PARTICIPATING MEMBER SCHEDULE OF THE MASTER SERVICE AGREEMENT FOR THE ECOSMART CHOICE PROGRAM; AND DECLARING AN EMERGENCY

WHEREAS, the City of Napoleon has previously entered into an agreement for the EcoSmart Choice Program;

WHEREAS, the City of Napoleon Electric Committee met at a regular meeting and recommended the City enter into 1st Amendment to the Participating Member Schedule of the Master Service Agreement for the EcoSmart Choice Program;

WHEREAS, the City of Napoleon now desires to enter into the 1st Amendment to the Participating Member Schedule of the Master Service Agreement for the EcoSmart Choice Program; **Now therefore**,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NAPOLEON, OHIO:

Section 1. That, the City Manager is directed to execute all documents necessary to enter into the 1st Amendment to the Participating Member Schedule of the Master Service Agreement for the EcoSmart Choice Program.

Section 2. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

Section 3. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Resolution or any part thereof.

Section 4. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time because the current agreement ends December 31st, 2014 which would affect the public peace, health or safety accessible to our citizens; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: _____

John A. Helberg, Council President

Approved: _____

Ronald A. Behm, Mayor

VOTE ON PASSAGE _____ Yea _____ Nay _____ Abstain

Attest:

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Resolution No. 070-14 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the _____ day of _____, _____; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.

Gregory J. Heath, Clerk/Finance Director

CITY OF NAPOLEON UTILITY DEPARTMENT

Batch 11139
Sequence 1
Date 24 NOV 2014 Time 12:01PM

Account MPARD
Name SOUTHSIDE BEAUTIFICATION
Document CLOSING BALANCE OF ACCT

Pay type CK
Refer 1039

Amt Paid 869.98
Amt Tend 869.98
Change 0.00
Bal. 4450.44350 869.98

MPARD

220.4400.44350

869.98

Closing of the Southside
Beautification Group -
balance of acct


56-132/412 305508 No. 1039

SOUTHSIDE BEAUTIFICATION GROUP, INC.
204 E BARNES
NAPOLEON, OH 43545

DATE 11-20-2014

Pay to the order of City of Napoleon, Ohio \$ 869.98

Eight hundred SIXTY-NINE and $\frac{98}{100}$ DOLLARS

 **The Henry County Bank**
S. PERRY OFFICE
NAPOLEON, OHIO 43545
VETERANS PARK AT THE
MISSION BRIDGE MAINTENANCE

Rita Schweinhagen RP

Security Features Included Details on Back



CITY OF NAPOLEON, OHIO

255 West Riverview Avenue • PO 151 • Napoleon, Ohio 43545-0151

Gregory J. Heath, Director of Finance/Clerk of Council

phone (419) 599-1235 fax (419)-599-8393

Web Page: www.napoleonohio.com

E-mail: gheath@napoleonohio.com

DATE: November 25, 2014

TO: Members of City Council
Monica Ireland, City Manger
Trevor Hayberger, Law Director

FROM: Gregory J. Heath, Finance Director/Clerk of Council *GJH*

SUBJECT: Annual Write Off of Uncollectable Accounts

Attached hereto, is the listing of Proposed 2014 Write Offs for Uncollectable Accounts. They reflect write offs for Accounts dated 2010 and back, including any currently known Bankruptcies or persons whom are deceased.

Total Proposed 2014 Write Offs - Summarized as Follows:

- Income Tax	\$ 369.89
- Utility Billing – From 2010 and back (All Utility Services)	\$12,524.90
- Utility Billing – Bankruptcy’s (All Utility Services)	\$14,653.99
- Utility Billing – Deceased (All Utility Services)	\$ 4,697.58
- Utility Billing – Balances Less Than \$100	\$ 6,308.20
- EMS Services – From 2010 and back	\$29,666.51
- EMS Services – Bankruptcy’s	\$ 4,517.50
- EMS Services – Deceased	\$ 6,045.12
- EMS Services – Balances Less Than \$100	\$ 2,287.71
TOTAL WRITE-OFF FOR 2014	\$81,071.40

I am requesting a motion from City Council authorizing the 2014 Write Offs for Uncollectable Accounts as submitted.

Thank you for your assistance in this matter.

Cc: Income Tax
Utility Billing
EMS Billing

Income Tax Write off for 2014

\$369.89

City of Napoleon Proposed 2014 Utility Write-offs

**Active Accounts Placed Before 01/01/2011 Not in Legal and No Current Payment
Arrangement as of 10/30/2014 at Credit Adjustments**

Last Name	First Name	List Date	Balance
PHILQUIST	LEONARD JR	9/29/2003	\$ 356.79
		Total 2003	\$ 356.79
LUDEMANN	CHERYL P	5/20/2004	\$ 474.30
		Total 2004	\$ 474.30
RIFFE	LISA R	8/16/2005	\$ 76.47
BATES	TODD D	11/11/2005	\$ 228.96
		Total 2005	\$ 305.43
KINDER	CONSTANCE J	4/5/2006	\$ 461.83
		Total 2006	\$ 461.83
BOCKELMAN	JOHN H	1/8/2007	\$ 128.60
SOLIS	JUAN A	1/8/2007	\$ 274.22
NOVAK SCHWENKMEYER	JAYME	7/25/2007	\$ 246.22
HUDDLESTON	PATRICIA A	10/1/2007	\$ 391.63
KNAPP	ROBERT	10/1/2007	\$ 372.56
COX	CLAUDIA	11/20/2007	\$ 729.14
		Total 2007	\$ 2,142.37
ADAMS	NICHOLAS	6/12/2009	\$ 156.51
		Total 2009	\$ 156.51
BRADFORD	CHRIS	12/30/2010	\$ 89.80
BROWN	LORINDA	12/30/2010	\$ 246.31
CARR	AUSTIN	12/30/2010	\$ 77.41
CARTER	CARI E	12/30/2010	\$ 308.75
COLEMAN	JERRY RICHARD	12/30/2010	\$ 1,384.00
COLEMAN	DONNA	12/30/2010	\$ 344.35
CUELLAR	ALFREDO	12/30/2010	\$ 150.09
FINKENBINER	JASON W	12/30/2010	\$ 56.18
GINGERICH	JESSIKA M	12/30/2010	\$ 432.37
GORE	JAYME WAYLON	12/30/2010	\$ 361.35
GRACE	KATHRYN L	12/30/2010	\$ 510.03
HORTON	MICHELLE H	12/30/2010	\$ 342.37
HOUGH	BARBARA	12/30/2010	\$ 142.80
JERNIGAN	SHANE W	12/30/2010	\$ 182.54
KESLER	RANDY L	12/30/2010	\$ 203.27
MEDINA	BETH	12/30/2010	\$ 1,086.30
MENDOZA	BENJAMIN	12/30/2010	\$ 161.71
PARDO	CONSUELO	12/30/2010	\$ 352.92
REYES	JOSE	12/30/2010	\$ 425.87
REYES	BENJAMIN	12/30/2010	\$ 91.22
SAMCZYK	MICHAEL I	12/30/2010	\$ 457.10
SAWDY	NICOLE M	12/30/2010	\$ 151.35
SCHNITKEY	KELLY	12/30/2010	\$ 408.56

TRUEAX	CURTIS	12/30/2010	\$	133.55
TULLY	EDNA M	12/30/2010	\$	384.18
YOUNG	WESLEY	12/30/2010	\$	143.29
		Total 2010	\$	8,627.67

Total of Write-offs from Credit Adjustments **\$ 12,524.90**

Bankruptcy 2014

Last Name	First Name	Date	Balance
DEITRICH	DIANA	1/2/2014	\$ 203.72
GONZALEZ	EZEQUIEL II	11/3/2014	\$ 305.54
HOLBROOK	RACHEL A.	9/2/2014	\$ 431.34
HOLBROOK	SAMSON M.	9/2/2014	\$ 71.70
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 172.35
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 254.42
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 78.68
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 314.49
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 246.49
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 353.95
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 187.29
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 178.36
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 147.82
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 155.68
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 205.64
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 244.33
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 402.32
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 509.09
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 517.07
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 336.95
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 33.90
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 107.86
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 248.64
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 244.05
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 395.31
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 460.25
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 216.55
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 908.75
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 1,913.18
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 352.98
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 176.98
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 1,094.34
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 46.31
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 333.74
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 305.93
HOLT INVESTMENT PROPERTIES		10/27/2010	\$ 344.42
HOLT INVESTMENTS PROPERTIES		10/27/2010	\$ 444.80
LAMKE	DAVID A.	11/18/2014	\$ 133.61
LANEY	DEBORAH A.	10/30/2014	\$ 122.64
RATHBURN	STEPHANIE	10/30/2014	\$ 29.00
SCHULTZ	ERIC	10/30/2014	\$ 275.32
SHOWMAN	RACHAEL	5/22/2014	\$ 227.35
SPENCER	LAMAR E.	9/9/2014	\$ 127.87
SWICK	AMANDA	10/30/2014	\$ 79.95
TRI STATE MUSCLE CARS & TRUCKS		10/27/2010	\$ 38.31
WANDTKE JR	CHARLES E.	10/30/2014	\$ 165.85
WICK	PHILLIP A.	1/2/2014	\$ 209.17
YOCCO	DANA	1/1/2014	\$ 299.70

Total of Bankruptcy 2014**\$ 14,653.99**

Deceased

Last Name	First Name	Date	Balance
HATFIELD	GEORGE	11/19/2014	\$ 27.74
HORNSBY	MARY	11/19/2014	\$ 388.17
KNAUSS	JUDITH	4/1/2014	\$ 564.12
MILLER	CLAYTON	4/1/2014	\$ 346.99
RIVERA	MARGARITA	1/2/2014	\$ 710.07
SEEGERT	RANDY	11/19/2014	\$ 223.98
SMITH	OPAL	10/21/2014	\$ 79.69
SNYDER	EUGENE	10/16/2014	\$ 244.84
WALTHER	DAVID	11/19/2014	\$ 1,093.92
WESTRICK	JAMES	11/19/2014	\$ 1,018.06
Total of Deceased 2014			\$ 4,697.58

Utility Small Balance Accounts

Last Name	First Name	Final Date	Balance
ELDRIDGE	TAMMY	9/22/1995	\$ 22.64
LEOW	THOMAS	12/7/1995	\$ 0.52
Total 1995			\$ 23.16
LOWE	WALTER	5/1/1996	\$ 0.70
Total 1996			\$ 0.70
HARMON	MELISSA	7/21/1997	\$ 0.66
Total 1997			\$ 0.66
STENNETT	DANIEL R	11/27/2000	\$ 1.99
Total 2000			\$ 1.99
LANE	JANET	6/1/2001	\$ 0.84
Total 2001			\$ 0.84
SCARBROUGH	RON	4/10/2004	\$ 26.42
Total 2004			\$ 26.42
BABCOCK	RONALD	10/11/2005	\$ 69.35
CAMPBELL	PHYLLIS	11/3/2005	\$ 93.50
KIGHT	TRENTON	10/11/2005	\$ 45.48
LOPEZ	YVONNE I.	10/6/2005	\$ 39.76
PLOTTS	ROBERTA LYNN	10/13/2005	\$ 80.91
WILSON JR	WILLIAM L.	10/10/2005	\$ 31.56
Total 2005			\$ 360.56
MILLER	MATTHEW	7/7/2006	\$ 1.00
QUINTANA	DEWAYNE	11/10/2006	\$ 16.14
WILLIAMS	DANIEL	12/6/2006	\$ 63.87
Total 2006			\$ 81.01
AUSTERMILLER	JOSEPH	5/23/2007	\$ 68.61
BERNICKE	RICHARD	10/8/2007	\$ 58.25
DAMRON	JOSHUA K.	4/9/2007	\$ 78.86

DONLEY	STEPHANIE	9/27/2007	\$	17.63
MEYER	ARLAND E.	6/7/2007	\$	8.49
PERRY	KENTON	5/10/2007	\$	12.06
THORNTON	NICOLE M.	1/15/2007	\$	6.82
WINHOVEN	JEFFERY J.	7/10/2007	\$	77.90
ZAHS	BARBARA	12/21/2007	\$	9.46
	Total 2007		\$	338.08

ANDERSON	MARCUS D.	11/18/2008	\$	27.68
ANDERSON	JENNIFER M.	7/21/2008	\$	64.06
BROWN	BETHANY R.	10/28/2008	\$	29.63
CREPS	STEPHANIE M.	2/5/2008	\$	96.95
DELGADO	ROSALVA	6/19/2008	\$	1.19
EAGY	MARK	2/4/2008	\$	10.06
FOSS	ROLAND J.	1/28/2008	\$	86.26
GARZA	MARIA G.	7/15/2008	\$	30.59
GOMEZ	FELIX	6/24/2008	\$	55.29
GOOD	SHANNON R.	9/8/2008	\$	13.36
GREENHAGEN	ERIC	7/9/2008	\$	62.53
KARAM	THOMAS	6/10/2008	\$	96.46
KRAMER	REBECCA	8/27/2008	\$	46.76
LOWE	JIM	6/20/2008	\$	1.67
MARTIN	TERRY	1/11/2008	\$	21.15
MARTINEZ	NATANAEL	7/7/2008	\$	30.42
MEHRING	LEE ANNE	9/18/2008	\$	34.61
MORGAN	JEFFREY F.	5/6/2008	\$	68.51
PANNING	LUCRETIA	6/17/2008	\$	59.48
PEDELOSE	JOHN	6/5/2008	\$	24.91
POUCHER	JADE M.	7/8/2008	\$	45.25
PRESNELL	ROBERTA L.	1/31/2008	\$	61.73
REYNOLDS	REBECCA	1/10/2008	\$	94.23
RUIZ	CHRISTIAN	3/19/2008	\$	61.74
RUPP	DENNIS	9/16/2008	\$	60.49
RUPP	DENNIS	7/7/2008	\$	71.08
RUPP	DENNIS	7/7/2008	\$	73.08
SE JOHNSON		7/10/2008	\$	7.47
SINK	JUANITA	6/30/2008	\$	8.62
WALLER	TIMOTHY	7/28/2008	\$	53.72
	Total 2008		\$	1,398.98

ADAMS	FAY N.	12/1/2009	\$	73.03
ALMANZA	AARON	5/7/2009	\$	45.74
BLOSSOM	TINA	7/17/2009	\$	15.82
BUSCH	MARILYN J.	1/8/2009	\$	34.35
CHAMBERLIN	JASON	6/29/2009	\$	10.03
CHAMBERLIN	JASON	8/3/2009	\$	84.55
COPPE	PHILLIP	5/11/2009	\$	44.76
CORONADO	ALBERTO	7/27/2009	\$	55.32
COTHRAN	PAUL	7/31/2009	\$	7.50
DAMAN AND DAMAN		10/26/2009	\$	55.85
DONNELLY	JESSICA	9/4/2009	\$	39.62
FRANZ	KEVIN M.	12/1/2009	\$	68.89

HERNDON	LISA	5/26/2009	\$	91.03
HOWE	LACEY M.	11/11/2009	\$	79.51
HSBC MORTGAGE COMPANY		5/26/2009	\$	72.77
KEEDY	EDGAR	5/31/2009	\$	3.00
KELLER	TABITHA N.	2/3/2009	\$	33.71
LANGWELL	SONJA B.	3/31/2009	\$	24.62
LINDEMAN	AMBER N.	10/16/2009	\$	16.83
LOPEZ	TRISHA N.	5/7/2009	\$	75.61
LUDEMAN	DAVID	11/3/2009	\$	69.36
MERAZ	CRISTY	12/2/2009	\$	49.01
MILLER	ROBERT	7/31/2009	\$	82.29
NUSBAUM	CHRISTINE	9/9/2009	\$	27.70
OBERHAUS	ANTHONY W.	8/12/2009	\$	7.24
PEREZ	JOEL	3/31/2009	\$	91.69
RUNION	TIFFANY	12/8/2009	\$	99.53
SCHWARTZ	JESSICA L.	1/12/2009	\$	98.80
SINK	JUANITA	3/9/2009	\$	99.60
THACKER	TERESA	5/27/2009	\$	67.40
TIELL	SARAH	8/11/2009	\$	63.60
TRAVIS	JUSTIN	7/7/2009	\$	50.52
		Total 2009	\$	1,739.28

ANDERSON	WILLIAM L.	9/15/2010	\$	87.28
ARNOLD	PATRICIA A.	5/3/2010	\$	10.67
ASCHLIMAN	RACHEL M.	9/2/2010	\$	13.42
BELFORD	ASHLEY	11/16/2010	\$	80.23
BUENGER	AMY C.	9/2/2010	\$	96.05
BUTLER	BARB	10/19/2010	\$	0.04
CLARK	JOETTA	4/16/2010	\$	81.32
COOK	GERALDINE	7/1/2010	\$	40.63
CRAMPTON	DONALD	9/28/2010	\$	29.18
DAVIS-JOHNSON	DAN T.	10/4/2010	\$	81.42
ELLIOTT	DONALD JR.	9/30/2010	\$	24.00
EVANS	JOCELYN R.	7/9/2010	\$	41.30
EVEARITT	MELANIE J.	5/4/2010	\$	59.55
FENNELL	TAMMY S	12/7/2010	\$	47.20
FISHER	JANA M.	6/3/2010	\$	84.78
GEBERS	PAUL W.	6/18/2010	\$	69.66
GIBSON	JEFF	12/1/2010	\$	41.37
HOLMES	JULDY J.	6/7/2010	\$	90.12
HOOD	JULIE A.	4/7/2010	\$	54.88
HUGHES	MARGARET	11/3/2010	\$	46.22
HUNER	HENRY	8/4/2010	\$	87.77
IRELAN	ELIZABETH S.	10/19/2010	\$	25.29
KARRER	EDWARD E.	12/27/2010	\$	0.63
KISER	BRENDA	8/16/2010	\$	84.07
KUBICA	JANNETTE	9/16/2010	\$	47.51
LAWRENCE	JONATHON	9/7/2010	\$	91.67
LECKLIDER	WHITNEY D.	8/10/2010	\$	100.00
LIMPACH	DONALD	9/15/2010	\$	84.60
LOFTON	ANGELA D.	3/2/2010	\$	4.72
MARTIN	ELLEN	6/16/2010	\$	74.37

MILLIGAN	TARA J.	9/16/2010	\$	13.27
MULHOLLEN	ADAM M.	9/2/2010	\$	62.94
NEWLOVE	JOE	5/18/2010	\$	0.11
PHILLIPS	KAREN R.	5/20/2010	\$	35.75
REDNOUR	MARILYN	4/21/2010	\$	77.76
SALAZ	ANDY	7/15/2010	\$	44.62
SCHROEDER	GUY	1/20/2010	\$	42.53
SPANGLER	MATTHEW D.	9/2/2010	\$	35.51
VAJEN	SPENCER AJ	6/7/2010	\$	51.21
WADE	NICOLE	11/5/2010	\$	80.67
WALTER	PATRICIA N.	8/23/2010	\$	76.99
WARNCKE	LEROY	5/14/2010	\$	6.39
WELLS	DASIA	9/1/2010	\$	83.26
WESTHOVEN	ERIN R.	8/3/2010	\$	45.56
		Total 2010	\$	2,336.52
Total 2014 Small Balance			\$	6,308.20

Total Utility Write-offs for 2014 **\$ 38,184.67**

Memorandum

To: Gregory J. Heath, Finance Director
From: Mary Thomas, Senior Account Clerk #11
Date: Thursday, November 20, 2014
Subject: 2014 EMS Write-offs

Please see the attached EMS list for the 2014 write-offs.

Account	Name	Start dt.	Final dt.	COLLECT STATUS	COLLECTION DATE	Open balance	Count	Book
800*03985*1	BABCOCK, ROBERT R.	11-03-2014		WOIC	12-31-14	17.74	1	980
800*02866*1	BADENHOP, DONNA	10-29-2010		WOIC	12-31-14	527.83	1	980
800*02803*1	BALDWIN, MICHAEL	06-11-2010		WOIC	12-31-14	777.26	1	980
800*02710*1	BARNETT, JAMES	02-16-2010		WOIC	12-31-14	84.11	1	980
800*02779*1	BEARD, JOSHUA	05-13-2010		WOIC	12-31-14	514.71	1	980
800*03986*1	BEARD, RONALD	11-03-2014		WOIC	12-31-14	85.66	1	980
800*03967*1	BEARD, RONALD	11-03-2014		WOIC	12-31-14	78.79	1	980
800*02736*1	BECK, TOBY	03-17-2010		WOIC	12-31-14	816.62	1	980
800*02623*1	BLANKS, LINDA	11-12-2009		WOIC	12-31-14	790.38	1	980
800*02638*1	BOX, TAMMY D.	01-06-2010		WOIC	12-31-14	514.71	1	980
800*02868*1	BROCKMAN, MARK	10-29-2010		WOIC	12-31-14	527.83	1	980
800*03988*1	BURMEISTER, WILLIAM	11-03-2014		WOIC	12-31-14	80.93	1	980
800*01939*1	BYEE, BRANDY	01-12-2007		WOIC	12-31-14	0.00	1	980
800*03990*1	CABELL, VICTORIA	11-03-2014		WOIC	12-31-14	87.25	1	980
800*03989*1	CABELL, VICTORIA S.	11-03-2014		WOIC	12-31-14	94.86	1	980
800*03991*1	CARPENTER, SHIRLEY	11-03-2014		WOIC	12-31-14	74.98	1	980
800*03439*1	CARR, AUSTIN	01-18-2013		WOIC	12-31-14	1,762.79	1	980
800*03468*1	CARR, AUSTIN	02-14-2013		WOIC	12-31-14	855.87	1	980
800*04019*1	CARR, AUSTIN	11-03-2014		WOIC	12-31-14	863.93	1	980
800*04020*1	CARR, AUSTIN	11-03-2014		WOIC	12-31-14	1,149.23	1	980
800*01890*1	CAVAZOS, CHERI	06-27-2007		WOIC	12-31-14	615.00	1	980
800*02738*1	COLE, CHRISTOPHER	03-17-2010		WOIC	12-31-14	540.95	1	980
800*03992*1	CONKLIN SHEELY, COURTNEY	11-03-2014		WOIC	12-31-14	8.60	1	980
800*03212*1	CREAGER, SARA	05-09-2012		WOIC	12-31-14	803.50	1	980
800*02782*1	CUTLIP, SHEILA	05-13-2010		WOIC	12-31-14	527.83	1	980
800*02626*1	DAVIS, MICHAEL	11-12-2009		WOIC	12-31-14	1,084.69	1	980
800*02740*1	DECK, JAMES A.	03-17-2010		WOIC	12-31-14	1,305.09	1	980
800*03491*1	ESPARZA, DAVID	03-18-2013		WOIC	12-31-14	471.19	1	980
800*03985*1	ESPARZA, JR DAVID	05-17-2011		WOIC	12-31-14	760.00	1	980
800*03993*1	FERGUSON, CHERIE	11-03-2014		WOIC	12-31-14	84.59	1	980
800*03994*1	FLANNAGAN, BETTY J.	11-03-2014		WOIC	12-31-14	62.13	1	980
800*02724*1	FORD, CRAIG	02-17-2010		WOIC	12-31-14	732.85	1	980
800*03215*1	FRANK, QUENTIN	05-09-2012		WOIC	12-31-14	830.58	1	980
800*02784*1	GARCIA, ALICIA	05-13-2010		WOIC	12-31-14	73.90	1	980
800*03995*1	GARCIA, ALICIA	11-03-2014		WOIC	12-31-14	74.06	1	980
800*03996*1	GIESIGE, JUSTIN D.	11-03-2014		WOIC	12-31-14	74.06	1	980
800*02741*1	GREEN, MARY L.	03-17-2010		WOIC	12-31-14	745.35	1	980
800*03784*1	HALE, MISTY K.	03-17-2014		WOIC	12-31-14	870.85	1	980
800*03997*1	HARTMAN, SHARON	11-03-2014		WOIC	12-31-14	86.41	1	980
800*02640*1	HEINZE, THOMAS	01-06-2010		WOIC	12-31-14	109.48	1	980
800*03998*1	HOLLIS, ELIZABETH M.	11-03-2014		WOIC	12-31-14	87.37	1	980
800*02742*1	HOPKINS, WANDA J.	03-17-2010		WOIC	12-31-14	62.26	1	980
800*03999*1	TRVIN, DENNIS	11-03-2014		WOIC	12-31-14	19.00	1	980
800*02713*1	IZQUIERDO, GINO	02-16-2010		WOIC	12-31-14	764.14	1	980
800*03707*1	JACKSON, CHRISTOPHER	10-03-2013		WOIC	12-31-14	861.25	1	980
800*04000*1	JENNINGS, JADE N.	11-03-2014		WOIC	12-31-14	31.06	1	980
800*02744*1	JOHNSON, DESIREE	03-17-2010		WOIC	12-31-14	90.21	1	980
800*02641*1	KACZOROWSKI, JULIA	01-06-2010		WOIC	12-31-14	790.38	1	980
800*02642*1	KLINGSHIRN, CHARLES	08-20-2010		WOIC	12-31-14	200.88	1	980
800*02721*1	LECH, JENNIFER	02-17-2010		WOIC	12-31-14	790.38	1	980
800*04001*1	LODGE, DONALD	11-03-2014		WOIC	12-31-14	90.40	1	980
800*02375*1	MCCORKLE, ETHEL	02-09-2008		WOIC	12-31-14	0.00	1	980
800*02745*1	MCDERMOTT, DENNIS	03-17-2010		WOIC	12-31-14	280.18	1	980
800*02931*1	MEIBURG, JULIE	02-04-2011		WOIC	12-31-14	208.00	1	980

Account.....	Name.....	Start dt..	Final dt..	COLLECT STATUS.	COLLECTION DATE	Open balance	Count	Book
800*02643*1	MESSINGER, JERRY L.	01-06-2010		WOIC	12-31-14	790.38	1	980
800*04002*1	MILLER, LINDA L.	11-03-2014		WOIC	12-31-14	90.28	1	980
800*02790*1	MILLER, ROCHELLE	05-13-2010		WOIC	12-31-14	790.38	1	980
800*02775*1	MUNIZ, SANJUANITA	04-28-2010		WOIC	12-31-14	764.14	1	980
800*04003*1	NEUHAUSER, ROBERT	11-03-2014		WOIC	12-31-14	86.73	1	980
800*02746*1	NEYMEIER, SHAWN	03-17-2010		WOIC	12-31-14	764.14	1	980
800*02084*1	NIETO, JEREMY	05-16-2007		WOIC	12-31-14	448.50	1	980
800*02714*1	NUSBAUM, ROBERT	02-16-2010		WOIC	12-31-14	540.95	1	980
800*02872*1	PARKS, SANDY	10-29-2010		WOIC	12-31-14	803.50	1	980
800*02841*1	PELLAND, KELLY	08-20-2010		WOIC	12-31-14	527.83	1	980
800*04004*1	PIERCE, MICHAEL S.	11-03-2014		WOIC	12-31-14	81.80	1	980
800*04005*1	RICHARDSON, TODD	11-03-2014		WOIC	12-31-14	37.77	1	980
800*02750*1	RIDENOUR, TREY P.	03-17-2010		WOIC	12-31-14	74.57	1	980
800*04006*1	ROBERTSON, ROBERT E.	11-03-2014		WOIC	12-31-14	95.97	1	980
800*04007*1	ROBERTSON, ROBERT E.	11-03-2014		WOIC	12-31-14	97.04	1	980
800*01970*1	RODRIGUEZ, REBECCA	10-02-2006		WOIC	12-31-14	440.72	1	980
800*04008*1	ROSS, KATHLEEN L.	11-03-2014		WOIC	12-31-14	16.99	1	980
800*04009*1	RUPLE, JEFFERY	11-03-2014		WOIC	12-31-14	74.06	1	980
800*04010*1	RUPLE, JEFFERY	11-03-2014		WOIC	12-31-14	86.73	1	980
800*02873*1	RUSSELL, DON	10-29-2010		WOIC	12-31-14	790.38	1	980
800*02088*1	SCHERER, VICTORIA	06-08-2007		WOIC	12-31-14	682.85	1	980
800*04011*1	SCHIVELBEIN, ALEX P.	11-03-2014		WOIC	12-31-14	6.99	1	980
800*02812*1	SCHWANGER, LINDA	06-11-2010		WOIC	12-31-14	153.84	1	980
800*02936*1	SCHWANGER, LINDA	02-04-2011		WOIC	12-31-14	67.70	1	980
800*03184*1	SCHWANGER, LINDA	02-02-2012		WOIC	12-31-14	84.73	1	980
800*03913*1	SCHWIEBERT, KEVIN	07-18-2014		WOIC	12-31-14	551.92	1	980
800*04021*1	SHAVER, ADA	11-03-2014		WOIC	12-31-14	615.00	1	980
800*02813*1	STEVENS, ELOISE	06-11-2010		WOIC	12-31-14	84.11	1	980
800*02754*1	STRAYER, MANDI	03-17-2010		WOIC	12-31-14	790.38	1	980
800*04012*1	THORNTON, CHERRY	11-03-2014		WOIC	12-31-14	73.08	1	980
800*02755*1	TIFLL, SARAH	03-17-2010		WOIC	12-31-14	1,806.68	1	980
800*01912*1	TORRES, JAVONE	06-28-2007		WOIC	12-31-14	400.00	1	980
800*04013*1	TREMBACH, JACK	11-03-2014		WOIC	12-31-14	90.40	1	980
800*04014*1	TREMBACH, JACK	11-03-2014		WOIC	12-31-14	87.81	1	980
800*04015*1	TREMBACH, JACK	11-03-2014		WOIC	12-31-14	69.77	1	980
800*04016*1	TRENKAMP, MICHAEL	11-03-2014		WOIC	12-31-14	50.00	1	980
800*02644*1	TULLY, EDNA	01-06-2010		WOIC	12-31-14	168.22	1	980
800*02875*1	TULLY, EDNA	10-29-2010		WOIC	12-31-14	158.01	1	980
800*02756*1	VALLEY, JAMES	03-17-2010		WOIC	12-31-14	803.50	1	980
800*02819*1	VOGELSONG, PHILLIP	08-20-2010		WOIC	12-31-14	540.95	1	980
800*04022*1	WACHTMAN, ALBERT T.	11-03-2014		WOIC	12-31-14	861.38	1	980
800*02710*1	WARNCHE, VALORY D.	02-17-2010		WOIC	12-31-14	68.54	1	980
800*04017*1	WINDOVER, ROGER	11-03-2014		WOIC	12-31-14	86.30	1	980
800*04016*1	WINSEMAN, SHIRLEY E.	11-03-2014		WOIC	12-31-14	18.10	1	980
800*02722*1	WORDARSKI III, FRANK	02-17-2010		WOIC	12-31-14	790.38	1	980
800*02757*1	WORDARSKI III, FRANK	03-17-2010		WOIC	12-31-14	540.95	1	980
800*02778*1	WORDARSKI III, FRANK	04-28-2010		WOIC	12-31-14	514.71	1	980
800*03830*1	YUCCO, DANA R.	04-22-2014		WOIC	12-31-14	328.32	1	980
800*02718*1	ZIEGLER, KENNETH	02-16-2010		WOIC	12-31-14	777.26	1	980
...						42,516.84	103	

EMS WRITE OFFS 2014

	Name	Acct #	Date	Amt	Bal Amt			
	BADENHOP, DONNA	800x02866x1	10/29/2010	\$ 527.83	\$ 527.83	REGULAR	NEWNONUMBER	2049380
	BALDWIN, MICHAEL	800x02803x1	07/26/2010	\$ 777.26	\$ 777.26	REGULAR	BKCHP7CONFIRMED	2020774
	BARNETT, JAMES	800x02710x1	02/26/2010	\$ 84.11	\$ 84.11	REGULAR	NEWWITHNUMBER	1974541
	BEARD, JOSHUA W	800-02779-1	07/08/2010	\$ 514.71	\$ 514.71	REGULAR	NEWWITHNUMBER	2016639
	BECK, TOBY L	800*02736*1	04/30/2010	\$ 816.62	\$ 816.62	REGULAR	NEWNONUMBER	1995921
	BOX, TAMMY	800x02638x1	02/16/2010	\$ 514.71	\$ 514.71	REGULAR	NEWNONUMBER	1971706
	BROCKMAN, MARK	800x02868x1	10/29/2010	\$ 527.83	\$ 527.83	REGULAR	VALDISPUTE	2049382
	BYBEE BELCHER, BRANDY	800x01939x1	07/25/2007	\$ 436.00	\$ 0.00	REGULAR	PASTSTATUTE	1072705
	COLE, CHRISTOPHER	800*02738*1	04/30/2010	\$ 540.95	\$ 540.95	REGULAR	MAILRETURN	1995923
	CUTLIP, SHEILA P	800-02782-1	07/08/2010	\$ 527.83	\$ 527.83	REGULAR	NEWNONUMBER	2016741
	DAVIS, MICHAEL	800x02626x1	01/06/2010	\$ 1,084.69	\$ 1,084.69	REGULAR	NEWNONUMBER	1956482
	DECK, JAMES A	800*02740*1	04/30/2010	\$ 1,305.09	\$ 1,305.09	REGULAR	NEWWITHNUMBER	1995925
indigent	ESPARZA JR, DAVID	800x02985x1	12/21/2012	\$ 786.08	\$ 760.00	REGULAR	NEWNONUMBER	2249010
indigent	ESPARZA JR, DAVID	800x03491x1	04/19/2013	\$ 471.19	\$ 471.19	REGULAR	NEWNONUMBER	2312534
	FORD, CRAIG	800x02724x1	03/29/2010	\$ 732.85	\$ 732.85	REGULAR	NEWWITHNUMBER	1982820
	GARCIA, ALICIA	800-02784-1	07/08/2010	\$ 73.90	\$ 73.90	REGULAR	NEWNONUMBER	2016743
(Lech)	GOFF, JENNIFER N	800x02721x1	03/29/2010	\$ 790.38	\$ 790.38	REGULAR	MAILRETURN	1982817
	GREEN, MARY L	800*02741*1	04/30/2010	\$ 745.35	\$ 745.35	REGULAR	NEWWITHNUMBER	1995926
	HEINZ, THOMAS L	800x02640x1	02/16/2010	\$ 252.33	\$ 109.48	REGULAR	NEWWITHNUMBER	1971707
	HOPKINS, WANDA J	800*02742*1	04/30/2010	\$ 62.26	\$ 62.26	REGULAR	NEWNONUMBER	1995927
	IZQUIERDO, GINO	800x02713x1	02/26/2010	\$ 764.14	\$ 764.14	REGULAR	MAILRETURN	1974544
Bankrupt	JACKSON, CHRIS N	800x03707x1	11/05/2013	\$ 861.25	\$ 861.25	REGULAR	BKCHP7CONFIRMED	2454208
	JOHNSON, DESIREE	800*02744*1	04/30/2010	\$ 90.21	\$ 90.21	REGULAR	NEWNONUMBER	1995928
	KACZOROWSKI, JULIA	800x02641x1	02/16/2010	\$ 790.38	\$ 790.38	REGULAR	NEWWITHNUMBER	1971708
Muniz	KIMMET, SAN JUANITA	800-02775-1	07/08/2010	\$ 764.14	\$ 764.14	REGULAR	NEWWITHNUMBER	2016800
	KLINGSHIRN JR, CHARLES W	800x02842x1	09/29/2010	\$ 200.88	\$ 200.88	REGULAR	NEWWITHNUMBER	2040461
	MCDERMOTT, DENNIS	800*02745*1	04/30/2010	\$ 280.18	\$ 280.18	REGULAR	NEWNONUMBER	1995929
	MESSINGER, JERRY L	800x02643x1	02/16/2010	\$ 790.38	\$ 790.38	REGULAR	HOLDING	1971710
	MILLER, ROCHELLE	800-02790-1	07/08/2010	\$ 790.38	\$ 790.38	REGULAR	NOPL95	2016752
	NEYMEIER, SHAWN	800*02746*1	04/30/2010	\$ 764.14	\$ 764.14	REGULAR	NEWNONUMBER	1995930
	NIETO, JEREMY	800x02084x1	01/18/2010	\$ 448.50	\$ 448.50	REGULAR	NEWWITHNUMBER	1962020
	NUSBAUM, ROBERT	800x02714x1	02/26/2010	\$ 540.95	\$ 540.95	REGULAR	NEWWITHNUMBER	1974545
	PARKS, SANDY	800x02872x1	10/29/2010	\$ 803.50	\$ 803.50	REGULAR	NEWNONUMBER	2049386
	PELLAND, KELLY	800x02841x1	09/29/2010	\$ 527.83	\$ 527.83	REGULAR	NOPL95	2040460
	RIDENOUR, TAMI	800*02750*1	04/30/2010	\$ 74.57	\$ 74.57	REGULAR	NEWNONUMBER	1995934
	RODRIQUEZ, REBECCA	800x01970x1	01/18/2010	\$ 440.72	\$ 440.72	REGULAR	NEWNONUMBER	1962016
	RUSSELL, DON	800x02873x1	10/29/2010	\$ 790.38	\$ 790.38	REGULAR	MAILRETURN	2049387

EMS WRITE OFFS 2014

	SCHERER, VICTORIA	800x02086x1	01/18/2010	\$ 682.85	\$ 682.85	REGULAR	NEWNONUMBER		1962021
	SCHWANGER, LINDA M	800x02812x1	07/26/2010	\$ 153.84	\$ 153.84	REGULAR	VALDISPUTE		2020781
	SCHWANGER, LINDA M	800x02936x1	03/14/2011	\$ 67.70	\$ 67.70	REGULAR	VALDISPUTE		2084622
	SCHWANGER, LINDA M	800x03164x1	04/09/2012	\$ 84.73	\$ 84.73	REGULAR	VALDISPUTE		2179546
ADD TO UTIX	SHAVER, ADA J		03/14/2007	\$ 615.00	\$ 615.00	REGULAR	PASTSTATUTE		1009003
	STEVENS, ELOISE	800x02813x1	07/26/2010	\$ 84.11	\$ 84.11	REGULAR	NOPL95		2020782
	STRAYER, AMANDA M	800*02754*1	04/30/2010	\$ 790.38	\$ 790.38	REGULAR	ATTY-CD		1995938
	TIELL, SARAH	800*02755*1	04/30/2010	\$ 1,806.68	\$ 1,806.68	REGULAR	MAILRETURN		1995939
	TORRES, NICHOLAS	800x01912x1	07/13/2007	\$ 400.00	\$ 400.00	REGULAR	PASTSTATUTE		1069949
	TULLY, EDNA M	800x02644x1	02/16/2010	\$ 168.22	\$ 168.22	REGULAR	NEWWITHNUMBER		1971711
	TULLY, EDNA M	800x02875x1	10/29/2010	\$ 158.01	\$ 158.01	REGULAR	NEWWITHNUMBER		2049389
	VALLEY, JAMES	800*02756*1	04/30/2010	\$ 803.50	\$ 803.50	REGULAR	NEWNONUMBER		1995940
NOT THERE	VOGELSONG, PHILLIP	800x02839x1	09/29/2010	\$ 540.95	\$ 540.95	REGULAR	MAILRETURN		2040458
	VONDEYLEN BLANKS, LINDA J	800x02623x1	01/06/2010	\$ 790.38	\$ 790.38	REGULAR	NEWNONUMBER		1956479
	WARNCKE, VALORY D	800x02730x1	03/29/2010	\$ 68.54	\$ 68.54	REGULAR	NEWWITHNUMBER		1982825
	WODARSKI III, FRANK	800x02722x1	03/29/2010	\$ 790.38	\$ 790.38	REGULAR	NEWNONUMBER		1982818
	WODARSKI III, FRANK	800*02757*1	04/30/2010	\$ 540.95	\$ 540.95	REGULAR	NEWNONUMBER		1995941
	WODARSKI III, FRANK	800-02778-1	07/08/2010	\$ 514.71	\$ 514.71	REGULAR	NEWNONUMBER		2016802
	ZIEGLER, KENNETH	800x02718x1	02/26/2010	\$ 777.26	\$ 777.26	REGULAR	NOPL95		1974549
					\$ 30,527.76				
					ok				

DECEASED, BANKRUPT UNDER \$100

Name	Client Acct ID
Deceased	
Carr, Austin	863.93 800*04019*1
Carr, Austin	1149.23 800*04020*1
Carr, Austin	855.87 800*03468*1
Carr, Austin	1762.79 800*03439*1
McCorkle, Ethel	0 800*02375*1 was 153.95
Schwiebert, Kevin	551.92 800*03913*1
Wachtman, Albert	861.38 800*04022*1
	6045.12
Bankruptcy	
Cavazos, Cheri	615.00 800*01890*1
Creager, Sara	803.50 800*03212*1
Frank, Quentin	830.58 800*03215*1
Hale, Misty K	870.85 800*03784*1
Meienburg, Julie	208.00 800*02931*1
Yocco, Dana R	328.32 800*03830*1
	3656.25
Less than \$100.00	
Babcock, Robert R	17.74 800*03985*1
Beard, Ronald	85.66 800*03986*1
Beard, Ronald	78.79 800*03987*1
Burmeister, William	80.93 800*03988*1
Cabell, Victoria	94.86 800*03989*1
Cabell, Victoria	87.25 800*03990*1
Carpenter, Shirley	74.98 800*03991*1
Conklin Sheely, Courtney	8.60 800*03992*1
Ferguson, Cherie	84.59 800*03993*1
Flannagan, Betty J	62.13 800*03994*1
Garcia, Alicia	74.06 800*03995*1
Giesige, Justin D	74.06 800*03996*1
Hartman, Sharon	86.41 800*03997*1
Hollis, Elizabeth M	87.37 800*03998*1
Irvin, Dennis	19.00 800*03999*1
Jennings, Jade N	31.06 800*04000*1
Lodge, Donald	90.40 800*04001*1
Miller, Linda L	90.28 800*04002*1
Neuhauser, Robert	86.73 800*04003*1
Pierce, Michael S	81.80 800*04004*1
Richardson, Todd	37.77 800*04005*1
Robert, Robert E	95.97 800*04006*1
Robert, Robert E	97.04 800*04007*1
Ross, Kathleen L	16.99 800*04008*1
Ruple, Jeffery	74.06 800*04009*1
Ruple, Jeffery	86.73 800*04010*1
Schivelbein, Alex P	6.99 800*04011*1
Thornton, Cherry	73.08 800*04012*1
Trembach, Jack	90.40 800*04013*1
Trembach, Jack	87.81 800*04014*1
Trembach, Jack	69.77 800*04015*1
Trenkamp, Michael	50.00 800*04016*1
Windover, Roger	86.30 800*04017*1
Winseman, Shirley E	18.10 800*04018*1
	2287.71
	11989.08 <total Deceased, Bankruptcy & Under \$100
	30527.76 <total for Credit Adjustments, Inc. List
	42516.84 <OK

City of Napoleon, Ohio

TECHNOLOGY & COMMUNICATION COMMITTEE

LOCATION: City Hall Offices, 255 W. Riverview Avenue, Napoleon, Ohio 43545

Meeting Agenda

Monday, December 1, 2014 at 6:15 PM

- I. Approval of Minutes from July 7, 2014 *(In the Absence of any Objections or Corrections, the Minutes Shall Stand Approved)*
- II. Discussion Regarding City Website Upgrade
- III. Any Other Matters or Items Currently Assigned to the Committee
- IV. Adjournment

Gregory J. Heath, Clerk/Finance Director

Contract, adding that four (4) years of financial statements have been received by the City from NCTV recently, and Assistant Finance Director Christine Peddicord will work with the school on maintaining an inventory list of the City owned equipment.

Heath stated that the first quarter reported gross received revenue of \$445,000 with a 3% rate given to the City; Heath added that the City could attempt to recover the additional revenue; Hayberger stated that he will amend the Contract to the previous wording of three percent (3%).

Ridley stated a criticism from residents was that the same Council meeting was aired repeatedly, and Ridley noticed that the Contract does not specify the number of meetings to be aired; Irelan will ensure this is specified and aired correctly.

**Motion To
Recommend
Council Approve
The NCTV
Contract As
Amended**

Motion: Ridley Second: Marihugh
To recommend Council approve the NCTV Contract as amended

**Passed
Yea- 2
Nay- 1**

Roll call on above motion:
Yea – Marihugh, Ridley
Nay – Sheaffer

Motion To Adjourn

Motion: Ridley Second: Sheaffer
To adjourn the meeting at 6:29 pm

**Passed
Yea- 3
Nay- 0**

Roll call vote on above motion:
Yea- Sheaffer, Marihugh, Ridley
Nay-

Date Approved:

Jeffrey Marihugh, Chair

Memorandum

To: Parks & Recreation Board, Council, Mayor, City Manager, City Law Director,
City Finance Director, Department Supervisors

From: Gregory J. Heath, Finance Director/Clerk of Council

Date: 11/28/2014

Re: Parks & Recreation Board Meeting Cancellation

The special meeting of the Parks & Recreation Board, scheduled for Wednesday, December 3 at 6:30 PM, has been CANCELED and rescheduled for Tuesday, December 30.



November 24, 2014

SENATE COMMITTEE HOLDS HEARINGS ON MUNI TAX REFORM BILL

Last week, the Senate Ways & Means Committee held hearings Tuesday and Wednesday on Am. Sub. HB5, the municipal income tax reform bill. Tuesday's hearing was held for opponent testimony on the bill while Wednesday's hearing was for All Parties, which included more opponent witnesses in addition to a few proponent business representatives. Copies of the testimony offered last week and the previous week can be found on the committee's website <http://www.ohiosenate.gov/committee/ways-and-means>.

The league would like to thank the municipal officials from across the state who took time out of their busy schedules to come to Columbus and share with legislators their city or village's story and how the reforms included in the bill before legislators would impact the ability to generate revenue and support basic services. Specifically, we want to thank Mayors John Cranley, Cincinnati; William Duncan, Oakwood; Kevin Hardman, Sharonville; Mike Barhorst, Sidney; and Angela Kuhn, Whitehouse; City Managers Tim Riordan, Dayton; Mark Schwieterman, Kettering; Gary Huff, Piqua; and Patrick Titterington, Troy; Tax Administrators Art Prieksa, Akron; Tina Timberman, Athens; Rob Wright, Bowling Green; Mindy Frank and Kevin Robison, Columbus; and Clarence Coleman, Toledo; Finance Directors Dana Pinkert, Ashtabula and Tom Vanderhorst, Hamilton; Assistant Manager/Director of Economic Development Director Tom Franzen, Springfield and Upper Arlington Chief of Fire Services Jeff Young. Written testimony was also provided by Mayor Jim Nettis, Village of Orwell; Treasurer John Homlitas, Warren and Don Smith, Executive Director, Regional Income Tax Agency (RITA).

The Senate committee members were presented with the real world conditions of each municipality offering testimony. Senators heard the financial challenges currently being experienced, how certain treatments in the tax reform bill would negatively impact their community's already strained financial stability and what additional revenue hits would mean to their city or village's ability to be an attractive destination for economic activity while providing safety and infrastructure residents expect.

Chairman Peterson announced that the bill will not receive any action this week, since the legislature is basically idle for the Thanksgiving holiday. We expect that when the legislature returns to full action next week, the Senate Ways and Means Committee will hold a fifth hearing where amendments previously submitted will be debated, a substitute bill will be offered and the measure will be voted on by the committee. Once the bill is passed by the committee, the Ohio Senate will act quickly to move the bill to the floor where the new amended substitute version will be considered by the full membership of the upper chamber. When the Senate has made their final changes to the bill, it will be sent back to the Ohio House for their review of the Senate changes. If the House agrees with the changes that come back to them, the bill will then be sent to the Governor for his signature. If members of the Ohio House do not concur on the Senate changes, the bill will be sent to a conference committee to address the differences between the two chambers and work to resolve the conflicts so a bill can be sent to the Governor. If the differences between the Senate and House are not resolved before the General Assembly adjourns then the bill will "die" and would have to be reintroduced next year to start the legislative process over anew.

We will alert our members when the final committee notice is issued.

STATEWIDE POLITICAL RESEARCH ORGANIZATION ISSUES IMPACT REPORT ON HB5, OTHER STATE CUTS

Innovation Ohio, a statewide research and policy “think tank” issued an in depth report late last week, analyzing impact analysis reports prepared by cities and villages across Ohio in response to municipal tax reform proposals included in Am. Sub. HB5. The organization also identified the additional cuts to Ohio municipal revenues through the LGF, Estate Tax and other areas where policy choices made by the state continue to threaten the ability of municipalities to provide services that benefit every sector of the state.

HB5 Continues Assault on Local Services, Pushes Total Cut to Communities to \$495 Million a Year *IO Report Shows Cumulative Impact of HB5 and Previous 4 Years of Cuts to Local Communities*

Columbus - Innovation Ohio released a report today that shows the cumulative financial impact of House Bill 5, along with previous cuts to local communities passed in the last two state operating budgets. The report estimates that passage of House Bill 5 alone would cost communities \$82 million a year, and when combined with previous cuts, the total impact on local services approaches nearly half a billion dollars annually.

"Our state is only as strong as our schools and local communities," said Innovation Ohio President Keary McCarthy. "Taken in context with the last four years of significant funding cuts to local communities, passage of House Bill 5 could have serious impacts on services that keep our streets safe and our communities strong."

Over the last four years, the state has cut an estimated \$413 million each year for Ohio's cities and villages through reductions in Local Government Funding, reimbursement losses for TPP and KWH tax, and the elimination of the estate tax. Combined with an estimated \$82 million in annual revenue loss from House Bill 5, the total impact on municipal services is estimated at \$495 annually or nearly \$1 billion of a two-year budgetary period.

"Republican and Democratic leaders in the Dayton region stand united in our belief that continued cuts to local communities have seriously harmed our ability to provide essential services such as police and fire protection, road paving and infrastructure repair," said Dayton Mayor Nan Whaley. "Loss of these services impact the quality of life for our constituents and the ability of our small businesses to thrive."

The report shows the estimated impact of House Bill 5 for 187 municipalities that have provided impact assessments, along with the specific funding cuts from the estate tax elimination, cuts to the Local Government Fund, and TPP and KWH reimbursement losses. The report also shows these cumulative estimated losses as a percentage share of the municipal budget. For the cities of Dayton and Cincinnati, these cumulative losses represent nearly 10 percent of its overall budget.

"House Bill 5 needs to be amended to stop cutting resources for local governments," said Cincinnati Mayor John Cranley. "The death by a thousand cuts coming from Columbus must stop."

For the cities that did not report estimated impacts from HB5, Innovation Ohio calculated the revenue impact per capita for the cities for which estimates are available to the population of the state's remaining 429 communities that levy an income tax. Combined, we estimate the potential statewide impact of HB 5 on cities and villages that levy an income tax at over \$82 million each year.

"The state legislature's continued attempts to cut funding and hamstringing communities is making it harder to keep our streets safe and our taxes low," said Marion Mayor Scott Schertzer. "Passing House Bill 5 without making reasonable changes that would limit the financial impact for communities would be yet another hit that everyday Ohioans will undoubtedly feel."

Read the report: "[House Bill 5: Impact Analysis](#)"

OHIO SENATE PASSES BILL RESTRICTING USE OF TRAFFIC CAMERA ENFORCEMENT DEVICES

On Wednesday, the Ohio Senate approved by a 24-9 vote SB 342, legislation sponsored by Sen. Bill Seitz (R-Cincinnati) which would require municipalities who wish to use automated electronic traffic enforcement devices (traffic cameras) to provide an extra layer of safety for the motoring public, only be permitted to use them if a uniformed police officer is present to witness the driving infraction and issue a citation, on the spot.

The bill, which came out of the Senate State Government Reform and Oversight Committee the same day, is expected to be taken up quickly by the Ohio House of Representatives, before the end of the Lame Duck session, who earlier this year passed HB69 (Maag/Mallory), legislation that outright bans the use of these safety enforcement tools.

The league will report on the progress of this bill and the many others that are being considered before the Ohio General Assembly concludes the work before them in this Lame Duck session and adjourns sometime in mid December. With the last minute legislating that always accompanies the end of a session or term, some bills near the end of their legislative journey become a "vehicle" (also known as a "Christmas Tree") for other bills to be added to, through amendments or "riders", cloaking the once stand alone bills into another bill heading to the Governor's desk for final action. There is a bill that we are watching, HB 490, a left over Mid Biennial Review (MBR) bill introduced earlier this year dealing with changes to state agriculture policy. We will be watching closely if other legislation the league is working on is added to this or any other bill in the last legislative actions remaining for the 130th General Assembly.

November 14, 2014

HB5 MUNICIPAL TAX REFORM BILL SCHEDULED FOR OPPONENT AND ALL PARTIES TESTIMONY NEXT WEEK

Chairman Peterson has announced OPPONENT TESTIMONY hearing has been scheduled for Tuesday, November 18, 3:30pm in the South Hearing Room. Also, there will be an All Parties hearing the following day, Wednesday November 19 at 3:30 p.m. also in the South Senate Hearing Room.

We do not anticipate additional committee hearings for individuals opposed to the current version of the municipal tax reform bill so next week will be the only two opportunities left to voice objections with legislators, share alternative proposals that would offer greater balance to the reform measure or voice other concerns related to the challenges municipalities face when providing services with reduced resources.

Brevity is always appreciated by committee members so try and target remarks to roughly 5 minutes in length. The senators will be most interested in the areas of the bill that will have the greatest impact on your community, how the revenue generated by the municipal income tax is used, business activity that is supported by individual municipalities through financial incentives or other financial incentive packages used by the city or village to enhance employment growth opportunities and what any projected revenue loss will mean in real world terms such as projects, equipment or safety force personnel that the community could better invest those dollars towards rather than being lost through tax cuts for special taxpayers.

We highly encourage those that can testify. Chairman Peterson asks that those providing testimony to send an electronic copy of the prepared testimony to his office 24 hours before the committee meeting, so that copies can be made and included in committee member folders prior to the hearing. You can also send it to OML Director of Communications Kent Scarrett at kscarrett@omloho.org and he will deliver it to the senator's office. Just to clarify, if testimony is being provided at Tuesday's hearing, a written copy must be submitted by 5pm Monday and 5pm Tuesday if testimony will be provided Wednesday.

MUNICIPAL TAX REFORM SPONSORS AND PROPONENTS TESTIFY BEFORE SENATE COMMITTEE

As we reported in last week's legislative bulletin, Am.Sub.HB5 was moved from the Senate Finance committee to the Senate Ways and Means committee where Senator Bob Peterson became the new Chairman of the senate committee that generally is assigned bills that concern matters of taxation policy.

The first official action occurred Thursday under Chairman Peterson's leadership with sponsor and proponent hearings on the municipal tax reform bill. The testimony committee members were provided was delivered by Reps. Cheryl Grossman and Mike Henne, who again explained how they perceive the goals of their legislation to bring business filers greater simplicity and ease of compliance when complying with municipal tax obligations. The sponsors "tag teamed" their testimony presentation, sharing with committee members how they anticipate some revenue loss by municipalities when conforming to the new state imposed treatments but the expected increase in economic development municipalities will experience by their reforms will offset the negative effects.

Much like the testimony members of the Senate Finance committee where presented with, proponents who provided testimony were led by past state of Ohio Tax Commissioner and leader of the Municipal Tax Reform Coalition Tom Zaino with other coalition representatives Chris Ferruso of the NFIB, Dan Navin with the Ohio Chamber of Commerce and Andrea Ashley with the General and Ohio Contractors Association. Again like the sponsors, the proponents presented identical testimony to what was presented to the finance committee members where advocates explained the complications with the current municipal tax that frustrates their members and expanded on the virtues of the reform treatments that they advocate will fix what ails Ohio's economic woes. Also providing testimony was Lisa Crosley, president of EnvironControl Systems and Albert Macre, a CPA with Macre & Co. Copies of the testimony provided can be accessed through the Senate committee website at <http://www.ohiosenate.gov/committee/ways-and-means>.

As you will notice throughout the testimony provided, sponsors and proponents continued their assault on the ability of municipalities to accurately apply revenue impact figures to areas in the reform bill and reiterated that because the proponents do not have full access to municipal taxpayer data, that municipal analysis of potential financial consequences of changes in current treatment cannot be verified and thus is merely speculation and should be discounted.

Committee members had numerous questions for the sponsors and proponents, asking primarily about the revenue impacts to municipalities and how already struggling communities will be able to weather the cuts, there was a

particular emphasis placed upon the section of the legislation that deals with NOLs and the NOL Impact Review Study Committee. While proponents of the bill insisted the review committee should study the financial impacts to municipal budgets after the damage has been done and the treatments are enacted into Ohio law, many committee members questioned the logic of not providing time for greater study to a treatment or treatments that is understood will have significant consequences to municipal budgets before putting it into law.

Chairman Peterson has announced the committee will hold a opponent hearing next Tuesday, November 18th, 3:30 p.m. in the south senate hearing room, All Parties testimony the following day, Wednesday the 19th at 3:30 p.m. in the south hearing room with a vote by the committee and then to the full Senate the first week of December. If those that would like to provide opponent testimony but cannot attend the Tuesday hearing, committee members will receive opponent testimony as part of the All Parties testimony hearing Wednesday at 3:30 p.m.

This literally is it, the last chance for municipal officials to help educate policy makers on what the changes they are considering will mean to municipalities, Ohio residents and businesses across the state.