# Memorandum

To: Mayor & Members of CouncilFrom: Monica Irelan, City ManagerSubject: General InformationDate: July 22, 2016

## CALENDAR

AGENDA Saturday, July 23, 2016 @8:00 am - Civil Service Commission Special Meeting

## AGENDA

Monday, July 25, 2016 @6:30 pm - Finance & Budget Committee

- 1. Approval of June 27, 2016 Minutes
- Review of the Income Tax Credits in Lieu of Assessments for Projects (Tabled)

   Enclosed is my Memorandum.
- Review of Second Quarter Budget Adjustments
   a. Attached are the second quarter requested budget adjustments.

## CANCELLATION – Safety and Human Resources Committee Meeting

### AGENDA

Tuesday, July 26, 2016 @4:30 pm - Civil Service Commission

**CANCELLATION** – Parks and Recreation Board Meeting

MI:rd Records Retention - CM-11 - 2 Years

# Monthly Calendar

## July 1 - 31, 2016

12 19 26





# 🕗 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
Sunday <b>26</b>	Monday 27	Tuesday <b>28</b>	Wednesday <b>29</b>	Thursday <b>30</b>	1	2
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17	18	19	20	21	22	23 8:00 AM Civil Service Commission Mtg.
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24	25 6:30 PM FINANCE & BUDGET Committee Meeting	26 4:30 PM Civil Service Commission Meeting	27	28	29	8:00 AM Civil Service Commission Mtg. 30
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# City of Napoleon, Ohio Civil Service Commission

# **Special Meeting Agenda**

# Saturday, July 23, 2016 at 8:00 am

The Civil Service Commission will meet in a work session on Saturday, July 23, 2016 at 8:00am at the Fire Station, which is located at 265 West Riverview, Napoleon, Ohio. The agenda items are:

- I. Administer and grade the written test and agility test for the positions of Firefighter/Paramedic
- II. Certify lists for the positions of Firefighter/Paramedic
- III. Any other matters to come before the Commission
- IV. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

# City of Napoleon, Ohio Finance & Budget Committee

# Meeting Agenda Monday, July 25, 2016 at 6:30pm

LOCATION: Council Chambers, 255 W. Riverview Avenue, Napoleon, Ohio 43545

- I. Approval of Minutes of June 27, 2016 (In the absence of any objections or corrections, the Minutes shall stand approved.)
- II. Review of the Income Tax Credits in Lieu of Assessments for Projects (Tabled)
- III. Review of second quarter budget adjustments
- IV. Any other matters currently assigned to the Committee
- V. Adjournment

Gregory J. Heath, Finance Director/Clerk

City of Napoleon, Ohio				
	Finance and Budget Committee Meeting Minutes			
	Monday, June 27, 2016 at 6:30pm			
PRESENT Committee City Staff	Jeff Mires - Chair, Joe Bialorucki, Patrick McColley, Mayor Jason Maassel Gregory J. Heath, Finance Director/Clerk of Council Monica S. Irelan, City Manager Lisa L. Nagel, Law Director Bakhy Stites MIS Assistant			
Recorder Others ABSENT Finance & Budget	Bobby Stites, MIS Assistant Anne Taylor News Media;			
Call To Order	Chairman Mires called the meeting to order at 6:30 pm.			
Approval Of Minutes	Minutes from the May 23, 2016 meeting stand approved with no objections or corrections.			
Review of the Income Tax Credits in Lieu of Assessments for Projects				
Motion to Untable the Review of the Income Tax Credits in Lieu of Assessments for Projects	Motion: McColley Second: Maassel To Untable the Review of the Income Tax Credits in Lieu of Assessments for Projects			
Passed Yea- 4 Nay- 0	Roll call vote on above motion: Yea-Mires, McColley, Bialorucki, Maassel Nay-			
Discussion	Irelan addressed the committee and distributed a chart of comparison with four cities of similar size in Northwest Ohio and explained the differences and similarities compared to the City of Napoleon. (See Attached)			
	McColley confirmed with Irelan that the other cities are giving 100% credit and that Napoleon is very comparable to Wauseon with Irelan adding that Wauseon does not have its own EMS.			
	Irelan advised the information for the communities in the comparison was provided by the finance director from each of the communities.			
	McColley stated his opinion is that an income tax increase or a property tax increase would be the best option if using the comparison shown in the handout rather than giving the tax credit.			
	Nagel reminded the Committee that the City of Rossford is still in litigation over this same subject regarding the income tax credit.			
	Irelan stated the City of Napoleon has been doing more with less compared to other communities with Maassel adding there was an increase in the Parks and Recreation fees to the community with McColley and Irelan concurring that the Parks and Recreation fees are still extremely reasonable. Irelan stated if comparing apples to apples, the City of Napoleon definitely provides more services than the City of Wauseon.			

Heath distributed a handout from the Ohio Society of CPA's and discussed the Centralized municipal tax collection and administration recommendations. (See Attached) Heath stated that the longer the City waits to apply the income tax credit, the less likely it is that it will be able to be instituted in our City as the option may be taken away. McColley asked Heath if a property tax is a safer tax with Heath advising that the property tax is a more stable tax and not subject to as many variations unless the valuations of the properties make a large increase or decrease. Heath advised this is a funding issue and that Council has control over the income tax credit and special assessments, but with an additional income or property tax the control is in the voter's hands.

Irelan gave a recap on the citizen survey process stating that the data should be available by the end of July. The results from the question regarding if the citizens would support an increase for public safety or infrastructure will give a better idea of which the public will support. Irelan added that education of the voters will need to be started as soon as possible to educate them on how the money is spent and would be best to tie the increase to a specific project or purpose. Maassel added that people are more likely to give it to something they can see. McColley restated that he is in favor of a property tax and educating the public if the data provided supports a levy would be more applicable in the City of Napoleon.

Heath stated that the retired may support an income tax; however, they may not support a property tax. Heath added that thirty to forty percent (30 to 40%) of the residential properties in the City are rental properties which could impact which funding that could be passed.

Maassel stated that if the City decides to go for a property tax, his suggestion would be to go for one (1) mill with McColley concurring and adding that Napoleon would still be at a lower rate than Wauseon.

Bialorucki stated that it is his opinion that a combination of a small income tax and a small property tax would be a way of spreading the tax out amongst the community.

Maassel stated that the City will need to start making decisions on what services will not be funded 100% or be cut if the revenue continues to not match expenses. Irelan advised this conversation started last year during the budget process when it was determined that expenses would need to be cut. Irelan reminded the Committee that by cutting one service, you will not necessarily see 100% of savings as one employee may wear many hats and be doing several other tasks as well which means that employee could not be cut.

McColley feels something needs to be done and recommends one mill (1) for \$140,000.00 with Irelan stating that the one street project is \$840,000 and typically the City only budgets up to \$360,000 for resurfacing every year. Maassel asked that if the Committee wanted to go forward with property millage, what the process would be. Heath responded stating that there is not enough time to place the issue on the November ballot, this is assuming Council would want three (3) reads and thirty (30) days on any legislation, but the City could make the May, 2017 ballot. Heath advised that how the levy language is written would determine when the City would start receiving funds from the levy. Heath advised that once a levy is passed, short term debt can be issued to fund projects until levy funds start coming in.

Maassel asked Irelan if the amount on road improvements could be lowered to \$500,000.00 with Irelan stating the issue could be reviewed. Irelan recommended that if a voter referendum option is chosen, the Committee should be certain that the proceeds are high enough to cover at least a couple of years of funding for road improvements to make an impact.

Irelan offered to prepare a trend analysis showing the direction the City is headed for road improvements and bring it back to the Committee at their next meeting. Irelan stated this analysis would show what kind of revenue would be needed to meet the needs of the City, adding that an analysis of options of a combination of revenue increases could be included in the analysis.

Motion To Table the Review of the Income Tax Credits in Lieu of Assessments for Projects	Motion: McColley Second: Bialorucki To Table the Review of the Income Tax Credits in Lieu of Assessments for Projects
Passed Yea- 4 Nay- 0	Roll call vote on above motion: Yea- Mires, McColley, Bialorucki, Maassel Nay-
Any Other Matters Assigned To The Committee	None
Motion To Adjourn	Motion: Maassel Second: McColley To adjourn the meeting at 7:15 pm
Passed	Roll call vote on above motion:
Yea-	Yea- Mires, McColley, Bialorucki, Maassel
Nay-	Nay-
Approved:	
Date	Jeff R. Mires, Chair



# City of Napoleon, Ohio Department of Management

255 West Riverview Avenue, P.O. Box 151 Napoleon, OH 43545 Telephone: (419) 592-4010 Fax: (419) 599-8393 www.napoleonohio.com

# Memorandum

To: Mr. Chair and Finance and Budget Members From: Monica Irelan, City Manager *RE: Review the Income Tax Credits in lieu of Assessments for Projects* 

# History:

I was directed in the June meeting to look at a few items:

- 1) Trends of Cities in Northwest Ohio: Are communities trending toward property tax or income tax? Are the taxes for General Operations or dedicated to a certain function?
- 2) Options: Bring back some options using the Income Tax Credit, potential Property Tax Increase, and/or potential Income Tax Increases.
- 3) Survey Result: Bring rough draft of survey results pertaining to service levels and the potential for tax increases.

# Research:

Attached you will find the data pertaining to point number one, Trends of Cities in Northwest Ohio. As you will see, the trends are all over the board. The least popular in Northwest Ohio is the use of the tax credit. Many use both income and property taxes. Most of the property tax increases are dedicated to a specific function; i.e., Police, Fire, Parks and Recreation, etc.

In my opinion, points two and three are interdependent. If we know what services are preferred and if the people are willing to pay more in taxes to keep those services, then we can have more accurate numbers to build options from.

# Recommendation:

If it is the pleasure of the Committee, I would recommend you keep this information for future discussions but leave the agenda item tabled until August. We should have the Survey results and better options completed by then.

### NORTHWEST OHIO CITY TAX RATES AND CREDITS GIVEN (Rates Listed as of 12/31/2015)

					Income Tax		
				TAX	ANOTHER	OF TOTAL	DUE AFTER
CITY	County	Government	<b>Population</b>	RATE	<u>CITY (Up To)</u>	TAX (CREDIT)	CREDIT
Napoleon	Henry	Charter	8,700	1.50%	1.50%	100.00%	0.00%
Toledo	Lucas	City	281,031	2.25%	2.25%	100.00%	0.00%
Oregon	Lucas	City	20,196	2.25%	2.25%	100.00%	0.00%
Rossford	Wood	City	6,499	2.25%	2.25%	100.00%	0.00%
Bowlling Green	Wood	City	31,591	2.00%	1.00%	50.00%	50.00%
Fostoria	Wood/Hancock/Seneca	City	13,182	2.00%	2.00%	100.00%	0.00%
Waterville	Lucas	City	5,516	2.00%	1.50%	75.00%	25.00%
Defiance	Defiance	City	16,836	1.80%	1.80%	100.00%	0.00%
Bryan	Williams	City	8,527	1.80%	1.80%	100.00%	0.00%
Tiffin	Seneca	City	17,739	1.75%	1.75%	100.00%	0.00%
Lima	Allen	City	38,355	1.50%	1.50%	100.00%	0.00%
Perrysburg	Wood	City	21,368	1.50%	0.75%	50.00%	50.00%
Sylvania	Lucas	City	18,965	1.50%	1.50%	100.00%	0.00%
Fremont	Sandusky	City	16,448	1.50%	1.50%	100.00%	0.00%
Maumee	Lucas	City	14,036	1.50%	1.50%	100.00%	0.00%
Bellevue	Sandusky	City	8,059	1.50%	1.50%	100.00%	0.00%
Wauseon	Fulton	City	7,303	1.50%	1.50%	100.00%	0.00%
Clyde	Sandusky	City	6,312	1.50%	1.50%	100.00%	0.00%
Port Clinton	Ottawa	City	6,009	1.50%	1.00%	66.67%	33.33%
Northwood	Wood	City	5,341	1.50%	1.50%	100.00%	0.00%
Findlay	Hancock	City	41,098	1.00%	0.00%	0.00%	100.00%

	Property 1	Fax- Inside 10 mills		Property Tax- Voted Additional Millage	)
CITY	Inside 10 mills	Appropriated for:	Outside 10 mills	Appropriated for:	Voted in:
Napoleon	2.9 mills	General, Police and Fire	n/a	n/a	n/a
Toledo	2.5 mills	General, Police and Fire	1.9 mills	General	1976
Oregon	2.0 mills	General and Police	.5 mills	Senior Services	2013
Rossford	1.8 mills	General	5.9 mills	General, Fire, and Parks& Recreation	2005, 2004, 2014
Bowlling Green	3.6 mills	General, Police and Fire	2.0 mills	Recreation, Aquatic Center	2010, 2012
Fostoria	4.3 mlls	General, Police and Fire	n/a	n/a	n/a
Waterville	3.5 mills	General and Police	n/a	n/a	n/a
Defiance	2.4 mills	General, Police and Fire	n/a	n/a	n/a
Bryan	2.8 mills	General, Police and Fire	n/a	n/a	n/a
Tiffin	3.5 mills	General, Police and Fire	n/a	n/a	n/a
Lima	3.9 mills	General, Police and Fire	n/a	n/a	n/a
Perrysburg	2.8 mills	General, Police and Fire	3.5 mills	Police, Fire, Public Transportation, Refuse	1976, 1976, 2013, 2015
Sylvania	2.3 mills	General, Recreation, and Fire	2.8 mills	Bond, Police, and General	1976, 1976, 1988
Fremont	3.2 mills	General	n/a	n/a	n/a
Maumee	2.5 mills	General and Police	1.2 mills	General	1976
Bellevue	2.6 mills	General, Police and Fire	4.0 mills	Ambulance, Recreation, Recreation, Recreation	1989, 2008, 2012, 2013
Wauseon	2.2 mils	General	2.6 mills	Parks and Recreation	2015
Clyde	3.2 mills	General and Police	n/a	n/a	n/a
Port Clinton	2.1 mills	General and Police	1.9 mills	Fire and EMS	2006
Northwood	1.6 mills	General	n/a	n/a	n/a
Findlay	3.2 mills	General, Police and Fire	n/a	n/a	n/a

# <u>CITY OF NAPOLEON, OHIO - INCOME TAX & PROPERTY TAX - RATE REVENUE REVIEW</u> THE ITEMS LISTED BELOW WOULD REQUIRE A VOTE OF THE CITIZENS OF NAPOLEON

## **INCOME TAX ESTIMATED REVENUE PERCENTAGES TABLE:**

Using 2015 Income Tax - Actual Tax Collected was

\$4,233,916

\$2,822,000

## A full 1.0 % Income Tax Rate using 2015 data will produce about an additional Annual Income Tax of

Tax Level <u>Rate %</u>	Estimated <u>Revenue</u>	Estimated Cost to <u>Taxpayer @ \$30,000/Yr</u>
0.1%	\$282,200	\$30.00
0.2%	\$564,400	\$60.00
0.3%	\$846,600	\$90.00
0.4%	\$1,128,800	\$120.00
0.5%	\$1,269,900	\$135.00
0.6%	\$1,693,200	\$180.00
0.7%	\$1,975,400	\$210.00
0.8%	\$2,257,600	\$240.00
0.9%	\$2,539,800	\$270.00
1.0%	\$2,822,000	\$300.00

## PROPERTY TAX ESTIMATED REVENUE PERCENTAGES TABLE:

2016 Current Net Assessed Valuation for the City is	<u>\$140,849,400</u>
One (1) Mill = .001 X Valuation or potential revenue	<u>\$140,849</u>

Tax Level <u>Rate (Mills)</u> <u>(1 Mill = .001)</u>	Estimated <u>Revenue</u>	Estimated Cost to Property Owner w/\$100,000 House Val. (\$100,000 x 35%)= <u>\$35,000 Net Valuation</u>
<u>(1 min = .001)</u> 0.1	¢14.095	¢2 50
	\$14,085	\$3.50
0.2	\$28,170	\$7.00
0.3	\$42,255	\$10.50
0.4	\$56,340	\$14.00
0.5	\$70,425	\$17.50
0.6	\$84,510	\$21.00
0.7	\$98,595	\$24.50
0.8	\$112,680	\$28.00
0.9	\$126,764	\$31.50
1	\$140,849	\$35.00
2	\$281,699	\$70.00
3	\$422,548	\$105.00
4	\$563,398	\$140.00
5	\$704,247	\$175.00
6	\$845,096	\$210.00
7	\$985,946	\$245.00
8	\$1,126,795	\$280.00
9	\$1,267,645	\$315.00
10	\$1,408,494	\$350.00

		2014	2013	2012	2011	2010
x Credits:						
Tax Rate Higher th	nan 1.5%					
Qualifying Wages:		\$34,348,267.35	\$39,028,774.72	\$40,401,970.18	\$34,476,510.53	\$31,632,721.
	n of Credit:	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	• -, - ,	+- , -,	· · · · · ·
	100%	515,224.01	585,431.62	606,029.55	517,147.66	474,490.
	95%	489,462.81	556,160.04	575,728.08	491,290.28	450,766.
	90%	463,701.61	526,888.46	545,426.60	465,432.89	427,041.
	85%	437,940.41	497,616.88	515,125.12	439,575.51	403,317.
	80%	412,179.21	468,345.30	484,823.64	413,718.13	379,592.
	75%	386,418.01	439,073.72	454,522.16	387,860.74	355,868.
	70%	360,656.81	409,802.13	424,220.69	362,003.36	332,143.
	65%	334,895.61	380,530.55	393,919.21	336,145.98	308,419.
	60%	309,134.41	351,258.97	363,617.73	310,288.59	284,694
	55%	283,373.21	321,987.39	333,316.25	284,431.21	260,969.
	50%	257,612.01	292,715.81	303,014.78	258,573.83	237,245.
	45%	231,850.80	263,444.23	272,713.30	232,716.45	213,520.
	40%	206,089.60	234,172.65	242,411.82	206,859.06	189,796
	35%	180,328.40	204,901.07	212,110.34	181,001.68	166,071
	30%	154,567.20	175,629.49	181,808.87	155,144.30	142,347
	25%	128.806.00	146,357.91	151,507.39	129,286.91	118,622
	20%	103,044.80	117,086.32	121,205.91	103,429.53	94,898
	15%	77,283.60	87,814.74	90,904.43	77,572.15	71,173
	10%	51,522.40	58,543.16	60,602.96	51,714.77	47,449
	5%	25,761.20	29,271.58	30,301.48	25,857.38	23,724
	0%	0.00	0.00	0.00	0.00	0.
	1					
Tax Rate Lower th	an 1.5% (.5% 8	& 1%)				
Tax Rate Lower th Qualifying Wages:	an 1.5% (.5% ઠ	<b>&amp; 1%)</b> \$2,622,392.03	\$3,444,930.85	\$2,659,906.24	\$2,508,307.56	\$3,546,787
Qualifying Wages:	an 1.5% (.5% 8		\$3,444,930.85	\$2,659,906.24	\$2,508,307.56	\$3,546,787
Qualifying Wages:			\$3,444,930.85	\$2,659,906.24 39,898.59	\$2,508,307.56	• • •
ualifying Wages:	n of Credit:	\$2,622,392.03		39,898.59		53,201
Qualifying Wages:	n of Credit: 100%	\$2,622,392.03 39,335.88	51,673.96		37,624.61 35,743.38	53,201 50,541
Qualifying Wages:	of Credit:           100%           95%           90%	\$2,622,392.03 39,335.88 37,369.09 35,402.29	51,673.96 49,090.26 46,506.57	39,898.59 37,903.66 35,908.73	37,624.61 35,743.38 33,862.15	53,201 50,541 47,881
Qualifying Wages:	<b>of Credit:</b> 100% 95%	\$2,622,392.03 39,335.88 37,369.09	51,673.96 49,090.26	39,898.59 37,903.66	37,624.61 35,743.38	\$3,546,787 53,201 50,541 47,881 45,221 42,561
Qualifying Wages:	of Credit:           100%           95%           90%           85%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17	39,898.59 37,903.66 35,908.73 33,913.80	37,624.61 35,743.38 33,862.15 31,980.92	53,201 50,541 47,881 45,221 42,561
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46	53,201 50,541 47,881 45,221 42,561 39,901
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69	53,201 50,541 47,881 45,221 42,561 39,901 37,241
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98 23,253.28	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30 17,954.37	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31 16,931.08	53,201 50,541 47,881 45,221
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%           45%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94 17,701.15	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600 23,940
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%           45%           40%           35%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94 17,701.15 15,734.35 13,767.56	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98 23,253.28 20,669.59 18,085.89	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30 17,954.37 15,959.44 13,964.51	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31 16,931.08 15,049.85 13,168.61	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600 23,940 21,280 18,620
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%           45%           40%           35%           30%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94 17,701.15 15,734.35 13,767.56 11,800.76	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98 23,253.28 20,669.59 18,085.89 15,502.19	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30 17,954.37 15,959.44 13,964.51 11,969.58	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31 16,931.08 15,049.85	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600 23,940 21,280 18,620 15,960
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%           45%           40%           35%           30%           25%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94 17,701.15 15,734.35 13,767.56 11,800.76 9,833.97	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98 23,253.28 20,669.59 18,085.89 15,502.19 12,918.49	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30 17,954.37 15,959.44 13,964.51 11,969.58 9,974.65	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31 16,931.08 15,049.85 13,168.61 11,287.38 9,406.15	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600 23,940 21,280 18,620 15,960 13,300
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%           45%           40%           35%           30%           25%           20%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94 17,701.15 15,734.35 13,767.56 11,800.76 9,833.97 7,867.18	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98 23,253.28 20,669.59 18,085.89 15,502.19 12,918.49 10,334.79	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30 17,954.37 15,959.44 13,964.51 11,969.58 9,974.65 7,979.72	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31 16,931.08 15,049.85 13,168.61 11,287.38 9,406.15 7,524.92	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600 23,940 21,280 18,620 15,960 13,300 10,640
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%           45%           40%           35%           30%           25%           20%           15%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94 17,701.15 15,734.35 13,767.56 11,800.76 9,833.97 7,867.18 5,900.38	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98 23,253.28 20,669.59 18,085.89 15,502.19 12,918.49 10,334.79 7,751.09	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30 17,954.37 15,959.44 13,964.51 11,969.58 9,974.65 7,979.72 5,984.79	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31 16,931.08 15,049.85 13,168.61 11,287.38 9,406.15 7,524.92 5,643.69	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600 23,940 21,280 18,620 15,960 13,300 10,640 7,980
Qualifying Wages:	of Credit:           100%           95%           90%           85%           80%           75%           70%           65%           60%           55%           50%           45%           40%           35%           30%           25%           20%	\$2,622,392.03 39,335.88 37,369.09 35,402.29 33,435.50 31,468.70 29,501.91 27,535.12 25,568.32 23,601.53 21,634.73 19,667.94 17,701.15 15,734.35 13,767.56 11,800.76 9,833.97 7,867.18	51,673.96 49,090.26 46,506.57 43,922.87 41,339.17 38,755.47 36,171.77 33,588.08 31,004.38 28,420.68 25,836.98 23,253.28 20,669.59 18,085.89 15,502.19 12,918.49 10,334.79	39,898.59 37,903.66 35,908.73 33,913.80 31,918.87 29,923.95 27,929.02 25,934.09 23,939.16 21,944.23 19,949.30 17,954.37 15,959.44 13,964.51 11,969.58 9,974.65 7,979.72	37,624.61 35,743.38 33,862.15 31,980.92 30,099.69 28,218.46 26,337.23 24,456.00 22,574.77 20,693.54 18,812.31 16,931.08 15,049.85 13,168.61 11,287.38 9,406.15 7,524.92	53,201 50,541 47,881 45,221 42,561 39,901 37,241 34,581 31,921 29,260 26,600 23,940 21,280 18,620 15,960 13,300 10,640

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						<u> </u>
		2014	2013	2012	2011	2010
TOTAL POTENTIAL	Additional Tax Ge	enerated:				
Reduction	of Credit:					
	100%	\$554,559.89	\$637,105.58	\$645,928.15	\$554,772.27	\$527,692.
	95%	\$526,831.90	\$605,250.30	\$613,631.74	\$527,033.66	\$501,308.
	90%	\$499,103.90	\$573,395.03	\$581,335.33	\$499,295.04	\$474,923.3
	85%	\$471,375.91	\$541,539.75	\$549,038.92	\$471,556.43	\$448,538.7
	80%	\$443,647.91	\$509,684.47	\$516,742.52	\$443,817.82	\$422,154.
	75%	\$415,919.92	\$477,829.19	\$484,446.11	\$416,079.20	\$395,769.4
	70%	\$388,191.92	\$445,973.91	\$452,149.70	\$388,340.59	\$369,384.8
	65%	\$360,463.93	\$414,118.63	\$419,853.30	\$360,601.98	\$343,000.2
	60%	\$332,735.93	\$382,263.35	\$387,556.89	\$332,863.36	\$316,615.
	55%	\$305,007.94	\$350,408.07	\$355,260.48	\$305,124.75	\$290,230.9
	50%	\$277,279.95	\$318,552.79	\$322,964.07	\$277,386.14	\$263,846.3
	45%	\$249,551.95	\$286,697.51	\$290,667.67	\$249,647.52	\$237,461.0
	40%	\$221,823.96	\$254,842.23	\$258,371.26	\$221,908.91	\$211,077.
	35%	\$194,095.96	\$222,986.95	\$226,074.85	\$194,170.29	\$184,692.4
	30%	\$166,367.97	\$191,131.68	\$193,778.44	\$166,431.68	\$158,307.
	25%	\$138,639.97	\$159,276.40	\$161,482.04	\$138,693.07	\$131,923.
	20%	\$110,911.98	\$127,421.12	\$129,185.63	\$110,954.45	\$105,538.
	15%	\$83,183.98	\$95,565.84	\$96,889.22	\$83,215.84	\$79,153.8
	10%	\$55,455.99	\$63,710.56	\$64,592.81	\$55,477.23	\$52,769.2
	5%	\$27,727.99	\$31,855.28	\$32,296.41	\$27,738.61	\$26,384.0
	0%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.0
igures based on 2011 and	2010 Napoleon Returne	filed to date - 02/25/2013				
igures based on 2011 and						
igures based on 2012 Nat						

Ohio CPAs advance state tax reform ideas If you are having trouble viewing this email, view it online



MEMBER ALER

June 20, 2016



# **OHIO CPAS ADVANCE STATE TAX REFORM IDEAS**

Dear Debra,

The Ohio Society of CPAs today testified before the Ohio 2020 Tax Policy Study Commission, presenting recommendations for improving Ohio's tax structure and making it a key asset for attracting, retaining and growing businesses in our state.

The recommendations are the work of <u>OSCPA's Ohio Tax Reform Task Force</u>, formed in 2015 to help Ohio's leaders evaluate Ohio's tax structure and competitiveness.

The Ohio Tax Reform Task Force outlined several areas the state should evaluate, including:

**Personal Income Tax -** Reduce the number of tax brackets in Ohio from nine to no more than 3 - 5, eliminate or reduce many credits and deductions; if considering a move to a flat tax structure, ensure it would not unintentionally harm the state financially; and fix Ohio's marriage tax penalty.



Municipal Income Tax - Centralize municipal tax collection and administration, eliminate

municipal throwback rules and provide for full reciprocity credit.

Commercial Activity Tax (CAT) - Keep the CAT rate low, the base broad, and limit any exemptions unless a valid public policy reason dictates one.

Sales & Use Tax - Limit sales tax exemptions for niche industries and do not expand sales taxes to professional services.

Other State Taxes - Apply a more consistent approach to taxing within certain business categories, avoiding exemptions to maintain economic fairness and stability, and ensure the future solvency of Ohio's Unemployment Compensation Trust Fund.

The commission will take all recommendations into consideration before issuing their own report later this year.

"Much like with our Ohio Budget Advisory Task Force report in 2010, we are pleased to share the collective expertise of the CPA profession through our Ohio Tax Reform Task Force report," said Matt Yuskewich, CPA, chair of the Task Force. "We had decades of experience at the table and generated a number of recommendations. We look forward to serving as a resource to the Legislature and the Kasich Administration to help craft future Ohio tax policies and drive a pro-business environment."

Hear more from Matt now; you can read the full white paper and look to this week's CPA Takeaways for further details.



# 2016 APPROPRIATION BUDGET - SUPPLEMENTAL BUDGET ADJUSTMENT BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

Bebeer community bir one,			-	
	the second of the second se	IENTAL BUDGET	ADJUSTMENT	2016
ORDINANCE No16, Passed / /2016	PERSONAL			FUND
FUND/DEPARTMENT-1ST QUARTER ADJUSTMEN	SERVICES	OTHER	TOTAL	TOTAL
100 GENERAL FUND				
1200 Mayor/Executive	\$0	\$500	\$500	
<u>- 1200 Mayor/Executive - Additional for extra Travel t</u>			\$500	
Accounts - 100.1200.52000 Travel and Training		\$500	1	
needanie nee neede naver and maining		\$000		
1300 City Manager/Administrative	\$14,000	\$2,200	\$16,200	
- 1300 City Manager/Admin Additional for Payment			A LOS TRANSPORTATION AND A REPORTATION	5 200.
Accounts - 100.1300.51100 Salary-Non-Bargaining				,200.
Accounts - 100.1300.51500 PERS		\$1,960		
Accounts - 100.1300.51700 Medicare		\$240		
2100 Police/Safety Services	\$0	\$4,000	\$4,000	
- 2100 Police/Safety Serv Additional for 911 Record	der and Software U	Ipgrades - \$4,00	<u>0:</u>	
Accounts - 100.2100.57000 Machinery & Equipme		\$4,000		
2200 Fire/Safety Services	\$80,000	\$0	\$80,000	
- 2200 Fire/Safety Serv Additional for PT-Firefighte		000:		
Accounts - 100.2200.51410 Salary-Fireman Partti	\$80,000			
Total - 100 General Fund	\$94,000	\$6,700	\$100,700	\$100,700
	=========	========	=========	
195 LAW LIBRARY FUND				
1800 Municipal Court/Judicial	\$0	\$10,000	\$10,000	
9900 Transfer Accounts	\$0	\$10,000		
- 1800 Municipal Court/Judicial - Additional Court Co		• •		
Accounts - 195.1800.53412 Law Library		\$10,000	<u>,000.</u>	
- 9900 Transfer Accounts - Additional Court Costs &	: Fines-General Fun		۰ <u>0</u> ۰	
Accounts - 195.9900.53412 TR-TO 100 General Fi		\$10,000	<u>v.</u>	
	: 			
Total - 195 Law Library Fund	\$0	\$20,000	\$20,000	\$20,000
		==========	==========	
220 RECREATION FUND	n na tradition			
4300 Recreation/Pool Operating	\$0	\$6,900	\$6,900	\$6,900
- 4300 Recreation/Pool - Additional for Pool Heat Ex		ent - \$6,900:		
Accounts - 220.4300.57000 Machinery & Equipmer	1	\$6,900		
		========	=========	
400 CAPITAL IMPROVEMENT FUND				
2200 Fire/Safety Services	\$0	\$24,690	\$24,690	\$24 600
<u>- 2200 Fire/Safety Services</u> - Additional for Chest Co				\$24,690
Accounts - 400.2200.57000 Machinery & Equipmen		\$24,690	<u>4,090.</u>	
Accounts - 400.2200.07000 Machinery & Equipment	============	\$24,090 =========	===========	
* GRAND TOTAL - ALL FUNDS	\$94,000	\$58,290.00	\$152,290.00	\$152,290.00
	========	==========	============	==========

Napoleon Itaniad Values, Florida Opperative	255 W. F	TY OF NAPOLEON, OHIO INVERVIEW AVENUE • P.O. BOX 151 • NAPOLEON, OHIO 43545-0151 PHONE (419) 599-1235 FAX (419) 599-8393 MAIL INVOICES TO ABOVE ADDRESS CHASE ORDER AND CERTIFICAT	PURCHASE ORI MUST A ON YOUR DEPT. RE(	PPEAR NVOICE	RG160780
D E L TO: V E R	CITY 265	/SAFETY SERVICES OF NAPOLEON, OHIO W.RIVERVIEW AV, PO BOX 151 LEON, OH 43545-0151		: 05/03 : MS : NET 0 COUNT NUMBER	
V E N TO: O R	1210	0 IO CONTROL INC 0 COLLECTIONS CENTER DR. AGO, IL. 60693		22 <b>00.</b> 57000	\$24,689.60
NOTE: MUN	POLIT	EXEMPT FROM FEDERAL EXCISE AND STATE SALES TAX ICAL SUB-DIVISION OF STATE OF OHIO ERAL EXEMPTION REGISTRY NUMBER — 34-6400941	n. The second se	TOTAL:	\$24,689.60
QUANTITY	UNIT	ITEM DESCRIPTION		PRICE / UNIT	AMOUNT
2	EA	LUCAS 2 BATTERY RECHARGEABLE I	ITHIUM	506.40	\$1,012.80
2	EA	LUCAS 2 POWER SUPPLY CORD	kan in hin in bin	242.40	\$484.80
2.	EA	LUCAS 2.2 CHEST COMPRESSION SY INCLUDES BASE UNIT W/ BACK PLA CARRYING BAG, TWO (2) PATIENT STABILIZATION STRAP, 3 SUCTION RECHARGABLE BATTERY AND INSTRU FOR USE WITH EACH DEVICE	ATE, STRAPS, I CUPS, 1	11596.00	\$23,192.00
			4 		
	9				
				TOTAL:	\$24,689.60
			CHASE ORDER NOT Y	I	N'S CERTIFICATE IS SIGNED.
It is hereby certified meet the contract, ag	reement, o	obligation, payment or expenditure for		CITY USE ONLY	
the above, has been I	awfully app	propriated or authorized or directed for	a eignaturo on fin		aivad:
credit of fund(s) as	listed ab	sury or in process of collection to the Authorizin ove and free from any obligation, rances, (QRC 5705.41 D)	y signature on fin	al goods and/or services rec	erveu.

certification,	or previous encumbrances. (ORC 5705.41 D) $05-03-16$	
Dated	Arrest	
_	regay Healts	
PO-121013	FINANCE DIRECTOR of City of Napoleon, Ohio	

05-03-16	
Rice Alloth	DEPARTMENT / DIVISION HEAD
algor Acous	CONTRACT PURCHASE ORDER SEE GENER/
NAME DIRECTOR of City of Napoleon, Ohio	VENDOR COPY

		VENT	
			TE

PURCHASE ORDER SEE GENERAL TERMS AND CONDITIONS ON REVERSE SIDE

VENDOR COPY

FISCAL YE	EAR ENDING 2016- 2ND QUARTER BUDGE	T ADJUSMENTS			
A second s	ROPRIATION BUDGET - TRANSFER OF A		NO. 1)		
Appropriatio	on Transfer No. 1 - 2nd Quarter Budget Adjustme		Passed / /2010	5	
		= ACCOUNT C	CATEGORY =		APPROPRIATION
FROM/	FUND	PERSONAL			CATEGORY'S
<u>T0</u>	DEPARTMENT/COST CENTER	SERVICES	OTHER		NET CHANGE
	100 GENERAL FUND				
FROM :	2100 POLICE/SAFETY SERVICES	-30,000.00		**	-30,000.00
TO :	1400 LAW DIRECTOR/ADMINISTRATION	30,000.00		**	30,000.00
				**	
Total Approp	priation Transfers-100 General Fund	0.00	0.00	**	0.00
- Move Fund	from 2100 Police to 1400 Law for Additional for App	roved Executive Secret	arv Position	_	
	100-2100-51310 Salary Dispatchers	-\$30,000			
	100-1400-51100 Salary Non-Bargaining	\$20,000			
	100-1400-51500 - 51750 Fringe Benefits	\$10,000			



# City of Napoleon, Ohio

DEPARTMENT OF MANAGEMENT

255 West Riverview Avenue, P.O. Box 151 Napoleon, OH 43545 Telephone: (419) 592-4010 Fax: (419) 599-8393 <u>www.napoleonohio.com</u>

# Memorandum

To: Mr. Mayor, Mr. President, and City Councilmembers From: Monica Irelan, City Manager Lisa Nagel, City Law Director *RE: Restructuring of the Law Department* 

### History:

The Law Department went through a large transition with the retirement of the Executive Assistant and the resignation of the Law Director in 2015. Council felt it was best to allow the new Law Director to choose the structure of the Department.

Since August, 2015, when Lisa started her new position as Law Director, the prosecution work was outsourced in order to give Lisa time to learn the Law Director's duties tied to Council and Committee obligations, contract review, Ordinance and Legislative duties, as well as general legal advice on a day-to-day basis. Lisa feels she is ready to explore the Prosecution work but needs full time administrative and legal assistance to make that happen. After months of debating, we feel that the best move would be to hire a full-time Executive Assistant to Appointed Authority. Unfortunately, there was no additional funds budgeted in 2016 to do this transition.

#### Financial Impact:

With the recommendation of Finance and Budget, we would like to present legislation to Council at the June 6, 2016 meeting (emergency and suspension requested) requesting a \$30,000 budget transfer from Account 100.2100.51310 to Account 100.1400.5100 to pay for the position.

Currently, there is an open/unfilled dispatcher position. Thanks to the team work of the Police Department there is no intention of filling that position in 2016. The \$30,000 is not a request for additional funds, just a transfer/ reallocation of already-appropriated funds. Then, in 2017 and onward, we will eliminate the police dispatch position in order to cover the Executive Assistant's pay and benefits. Again, the Police Department has stepped up to the plate and is in full support of the reorganization.

This budget transfer will be a net savings to the general fund. Dispatchers are almost entirely dependent on the General Fund. The Law Department receives funds from the County for administrative assistance tied to Municipal Prosecution and the remaining costs are dispersed between the General Fund and Enterprise Funds.

With support of the Committee tonight and the approval of Council on June 6, the plan is to post the position internally on June 7, with a 10-day posting period until June 17. Interviews can start immediately thereafter.

### Recommendation:

The City Manager and Law Director recommend a transfer of funds in the amount of \$30,000 from Account 100.2100.51310 to Account 100.1400.5100 in order to cover a full-time Executive Assistant to Appointed Authority for the remainder of 2016.

# Memorandum

To: Safety and Human Resources Committee, Township Trustees, Council, Mayor, City Manager, City Law Director, City Finance Director, Department Supervisors, Media
From: Gregory J. Heath, Finance Director/Clerk of Council
Date: 7/19/2016
Re: Safety and Human Resources Committee Meeting Cancellation

The Safety and Human Resources Committee meeting scheduled for Monday,

July 25, 2016, at 7:30pm has been CANCELED due to lack of agenda items.

# City of Napoleon, Ohio Civil Service Commission

## Meeting Agenda Tuesday, July 26, 2016 at 4:30pm

# LOCATION: City Hall, 255 West Riverview Avenue, Napoleon, OH 43545

- I. Approval of Minutes of June 28, 2016 (In the absence of any objections or corrections, the minutes shall stand approved.)
- II. Civil Service Exam: Police Officer
- III. Any Other Matters or Items to come before the Commission
- IV. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

### City of Napoleon, Ohio Civil Service Commission Meeting Minutes Tuesday, June 28, 2016 at 4:30pm

PRESENT	
Members: City Staff:	Bill Finnegan- Chair, Megan Lytle, David Creager Gregory J. Heath, Finance Director/Clerk of Council Morgan Druhot, HR Director Clayton O'Brien, Fire Chief
Recorder: Others: ABSENT	Anne Taylor
Call To Order	Chair Finnegan called the meeting to order at 4:34 pm.
Approval Of Minutes	Minutes of the May 3, 2016 meeting stand approved as presented with no corrections or objections.
Fire Captain Promotional Exam	<ul> <li>Heath opened the sealed envelope containing the tests and instructions and gave the instructions to Chairman Finnegan. The Applicants present taking the exam were noted as David Bowen, Anthony Caligiuri, and Joel Frey. Lytle read into record the General Administration Script to the testing applicants for the positions of Assistant Fire Chief and Fire Captain (See Attached)</li> <li>Lytle advised the applicants that when they complete the test they must bring the completed answer sheet to Chairman Finnegan. Lytle advised the applicants that they will be given two (2) hours to take the test with a signal being given after one (1) hour and another signal when there are ten (10) minutes remaining.</li> <li>Heath distributed the tests to the applicants advising them not to break the seal until told to do so. Lytle advised the applicants at 4:41 pm to break the seal on the test packet and turn to the general test taking instructions.</li> <li>Lytle advised the applicants that there is only one correct answer per question; to fill in the answer bubble completely for which answer they feel is correct; to read all questions carefully; use only the scratch paper provided; do not write on the answer sheet anything but selecting the correct answer, but advised the applicants that they can write in the test book or on the scratch paper provided. Lytle explained that the candidates cannot ask questions of the</li> </ul>
	<ul><li>proctors regarding the examination, however there is a procedure that must be followed if a candidate chooses to challenge a question.</li><li>Finnigan reported that a Civil Service Commission meeting will commence after the examinations and test scoring are complete to announce the results and certify the listing. Lytle advised the applicants at 4:45 pm to start the test and the official test stop watch was started.</li></ul>
Motion to Recess for Two (2) hours for Administering of the Fire Captain/Assistant Chief Test	Motion: Creager Second: Lytle Motion to Recess for two (2) hours for administering of the Fire Captain/Assistant Chief test @ 4:46 pm
Passed Yea- 3 Nay- 0	Roll call vote on motion: Yea- Creager, Lytle, Finnegan Nay-

Meeting of the Civil Service Commission Reconvened at 6:04 pm				
Discussion	Chairman Finnegan announced the test scores as follows: Joel Frey 88%; David Bowen 72% and Anthony Caligiuri 79%			
Motion to Accept the Scores and Establish a Certified List to the City Manager and Fire Chief	Motion to accept the scores and establish a certified list to the City Manager and Fire Chief. Motion: Lytle Second: Creager			
Any Other Matters To Come Before The Commission	Druhot advised the Firefighter/Paramedic Civil Service testing is July 23 at 8am at the Fire Department Training Room and that applicants must score at least seventy percent (70%) on the written test to move on to physical test that is pass/fail.			
Motion To Adjourn	Motion: Creager Second: Lytle Motion to adjourn			
Passed	Roll call vote on motion:			
Yea- 3	Yea- Creager, Lytle, Finnegan			
Nay- 0	Nay-			
Adjournment	Meeting adjourned at 6:09 pm			
Date Approved:				
(	Bill Finnegan, 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:	7/25/16				
Re:	Parks & Recreation Board Meeting Cancellation				

The meeting of the Parks & Recreation Board, regularly scheduled for Wednesday, July 27, 2016 at 6:30pm, has been CANCELED due to lack of agenda items.



July 22, 2016

# Field preparations begin for third annual AMP Lineworkers Rodeo

*By Michelle Palmer, PE – vice president of technical services* 

Volunteers from Orrville, Piqua and Tipp City began construction this week in preparation for the third annual AMP Lineworkers Rodeo, to be held Aug. 26-27 at AMP headquarters.

The next construction date is set for Aug. 9. Please contact Bob Rumbaugh at 614.204.8500 or rodeo@amppartners.org if you have interest and are available to assist in preparing the Rodeo field.

AMP's Lineworkers Rodeo is a familyfriendly event that showcases the skills of

lineworkers in AMP member communities, with events designed to replicate actual lineworker tasks and test the skills needed on a daily basis.

Registration is open until Aug. 5 for contestants, volunteers/judges and vendors. Registration forms, photos, event measurements and additional information are available on the <u>AMP website</u>.

# Millennials drive push for renewables, provide new market opportunities

By David Deal - director of energy policy & sustainability

Just last year, millennials surpassed Generation X as the largest generation in the U.S. labor force, according to a Pew Research Center study. This growing segment of the workforce has also become the dominant customer class across a broad range of consumer categories. New research from the Deloitte Center for Energy Solutions suggests that millennials intend to make their presence felt in the energy industry as well.

According to the Deloitte report, "Young power users are pushing electric utilities to rely more on renewable energy sources. Millennials, the age group of 21-34-year-olds, have grown up with a concern for the environment and a desire to reduce their energy use."

The study shows millennials are also more willing to pay a premium for their power providers to transition to solar, wind and other renewable sources.

According to recent research, 86 percent of millennials believe the government should take an active role in setting U.S. energy strategy,

# Energy markets update

By Jerry Willman – assistant vice president of energy marketing

The August 2016 natural gas contract rose \$0.034/MMBtu to close at \$2.692. The U.S. Energy Information Administration reported an inventory injection of 34 Bcf injection for the week ending July 15, which was 1 Bcf lower than the low end of market expectations. Forecasts are still calling for above normal temperatures for the remainder of July and record natural gas power burn numbers are still expected to be reached.

On-peak power prices for 2017 at AD Hub closed yesterday at \$36.94/MWh, which was \$0.91/MWh lower for the week.

# AFEC update

### By Jerry Willman

Fremont cycled a unit offline Sunday during the overnight hours due to low PJM prices. Otherwise, the plant operated in 2x1 configuration for the week. As the PJM loads increased later in the week and temperatures continued to rise, duct firing was in high demand and operated for 164 hours this week. The plant generated at a 78 percent capacity factor (based on 675 MW rating).

# AMP holds power supply conference webinar

By Craig Kleinhenz – manager of power supply planning

In response to member requests, AMP has been holding regional Power Supply Conferences to provide members an additional opportunity to obtain information on power supply related topics. We recognize that some members were unable to attend due

#### **TRENDS continued from Page 1**

compared with 80 percent of Generation X (ages 35 to 48), 76 percent of baby boomers (49 to 67) and 63 percent of those older than 68. Of those age groups, millennials are the most likely to use utilities' smartphone apps, which tend to emphasize smart energy consumption.

The emergence of such smartphone apps and the availability of real-time information also provides utilities with an opportunity to obtain feedback from customers and offer new products on a much more iterative basis. The trend being led by the millennial generation, whose wants and needs are an increasingly influential factor in the transformation of markets, suggests there are still early opportunities for developing products and marketing to this customer class.

According to Deloitte's research, more than half (52 percent) of millennials support increased solar use and another 46 percent expressed interest in purchasing a stake in a utility-scale solar array that would contribute to their power supply. Despite this strong demand for renewable sources and energy efficiency, most power consumers have not followed through on options such as rooftop solar, smart thermostats and energy-saving windows due to the high first costs.

Utility programs, such as a community solar or energy efficiency, can help to reduce these costs or barriers while also meeting the needs of the utility. The research suggests there are a number of win-win models for utilities to meet the current and future demands of this growing customer segment.

# AMP hosts NERC call, webinar

By Art Iler - director of reliability

AMP, in coordination with Utility Services Inc., will host its monthly North American Reliability Corp. (NERC) update call and webinar for members from 1:30 to 2:30 p.m. on July 28. Topics to be discussed include (i) MIDAS review; (ii) MOD-031-2 which becomes effective Oct. 1, 2016; (iii) CIP Standards – Federal Energy Regulatory Commission's (FERC) July 21, 2016, action issues and future versions; (iv) review of transmission owner applicable Standards; and (v) Utility Services bi-weekly conference call on the NERC CIP7 Standard Drafting Team – reporting to the American Public Power Association and Transmission Access Policy Study Group. The presentation will be followed by a question and answer session.

Please contact me with questions, and for the dial-in number and webinar instructions at 614.540.0857 or ailer@amppartners.org.



# News or Ads?

Call Kerin Scott at 614.540.6406 or email to kscott@amppartners.org if you would like to pass along news or ads.

#### On Peak (16 hour) prices into AEP/Dayton Hub

Week ending July 22							
MON	TUE	WED	THU	FRI			
\$46.57	\$36.82	\$38.12	\$49.14	\$57.60			
Week ending July 15							
MON	TUE	WED	THU	FRI			
\$35.38	\$36.78	\$36.70	\$44.59	\$34.37			
AEP/Dayton 2017 5x16 price as of July 21 — \$36.94							
AEP/Dayton 2017 5x16 price as of July 14 — \$37.85							

Power supply webinar

continued from Page 1

to time and geographic constraints. In response, we are offering the material presented at the regional meetings via a webinar on Aug. 4 from 1:30 to 3:30 p.m.

If you would like to attend the webinar, please email me at <u>ckleinhenz@amppartners.org</u>. The webinar agenda includes:

- **1:30-2:30 p.m.: Energy & Capacity Market Update** Current state of the energy and capacity markets and key trends influencing the future.
- **2:30-3 p.m.: AMP Solar Phase II Project** An explanation of AMP's latest solar development, with behind-the-meter supply of up to 80 MWs.
- **3-3:30 p.m.: AMP Services** A look at the different services AMP offers and upcoming subscriptions.

# AMP spotlights Lebanon

By Bethany Kiser – manager of electronic publications/website specialist

AMP is highlighting the City of Lebanon in our online Member Spotlight.

Located almost 30 miles northeast of Cincinnati, Ohio, Lebanon is the county seat for Warren County, the secondfastest growing coun-



ty in the state. In addition to a thriving business community, this quaint city hosts its own theater company and symphony orchestra.

Lebanon has gained a reputation for attracting notable visitors, thanks in large part to the Golden Lamb. Built in 1803, the Golden Lamb is the oldest continually operating inn in Ohio, hosting 12 American presidents as well as literary great Charles Dickens.

Over the past nine years, the City of Lebanon Electric Department has invested millions of dollars in electric infrastructure upgrades, demonstrating its commitment to providing residents with reliable public power.

Learn more about "The Cedar City" in the latest <u>Member Spotlight</u>.

2

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# Jackson Center exceeds \$1 million in lifetime savings

By Steven Nyeste - communications project manager, Efficiency Smart

Efficiency Smart works closely with participating member communities to best meet their unique needs and goals. This customized approach has led to great results in multiple communities. One such example is the Village of Jackson Center, which recently surpassed \$1 million in lifetime energy savings in its current three-year partnership with Efficiency Smart.

Jackson Center, the fourth largest municipality in Shelby County, Ohio, has a population of nearly 1,500. The village's retail energy sales mix is primarily



residential, as it consists of approximately 43 percent residential, 39 percent industrial and 16 percent commercial.

In Jackson Center, Efficiency Smart worked with five businesses and organizations, more than 100 residents, and the village itself to complete energy efficiency projects since 2014. This resulted in expected savings of more than \$1,187,000 and more than 14,368 megawatt hours (MWh) of energy over the lifetime of the energy-efficient products and equipment installed.

In addition to the more than \$1 million in lifetime energy savings from this contract, Jackson Center customers are expected to save \$650,000 over the lifetime of the energy-efficient products and equipment installed between 2011 and 2013, when the village first partnered with Efficiency Smart. Since 2011, Jackson Center customers are saving more than \$133,000 annually and are expected to save more than \$1,837,000 in total lifetime savings.

"Efficiency Smart is a great value to our residents and businesses," said Bruce Metz, Jackson Center village administrator. "Although we are proud to exceed \$1 million in lifetime

customer savings, the benefits of partnering with Efficiency Smart go far beyond that. This partnership diversifies our energy portfolio and helps reduce peak demand and transmission and distribution charges, which saves the entire village money."

Surpassing the \$1 million mark in lifetime savings is an achievement that not only Jackson Center can claim. Since 2011, Efficiency Smart has helped a total of 31 communities exceed this mark. For more information regarding Efficiency Smart's services, visit <u>www.efficiencysmart.org</u> or call 877.889.3777.

# **Classifieds**

# **Positions are open in Coldwater**

The Coldwater Board of Public Utilities (CBPU) is a full service municipally owned utility that provides electric, water, wastewater and telecommunication services to the city of Coldwater. CBPU is seeking applicants for the following positions.

Interested candidates should submit a detailed resume, preferably via email to <u>resume@coldwater.org</u>, or to Sue Rubley, Coldwater Board of Public Utilities, One Grand St., Coldwater, MI 49036. EOE.

**Operations Manager** – This is a managerial level position responsible for the organizational planning, administrative and coordinating functions of the operations, maintenance, capital improvements and activities of the electric, water, wastewater and telecommunication utilities. Working with the management team, the position also contributes to the development and implementation of organizational strategies, policies and practices.

The candidate should have strong leadership and organizational skills. A bachelor's degree in engineering, business administration or related degree is preferred, but not required if the candidate has professional experience in public utility management, or any combination of experience and training which provides the knowledge and skills to perform the responsibilities of the position.

**Administrative Manager** – This is a managerial level position responsible for the organizational planning, ad-

ministrative and coordinating functions of the accounting, finance, human resources, IT, and related services to support the utility systems and city services. Working with the management team, the position also contributes to the development and implementation of organizational strategies, policies and practices.

The candidate should have strong leadership and organizational skills. A bachelor's degree in business administration, accounting or related degree is preferred, but not required if the candidate has professional experience in related administrative management, or any combination of experience and training which provides the knowledge and skills to perform the responsibilities of the position.

# BMU searches for director of utilities candidates

Bryan Municipal Utilities, located in Northwest Ohio, is currently accepting applications for Director of Utilities. This position reports to a five-member board. Work involves planning, organizing and coordinating all utility functions for Electric Transmission and Distribution, Cable and Fiber Internet, Hydro, Fuel and Solar Generation, Water Distribution, Water Supply and Treatment, and Utility Engineering; developing operating objectives, policies and programs for all administrative activities and developing and implementing, at board direction, an annual budget and a long-range capital budget for each operation.

#### **CLASSIFIEDS continued from Page 3**

Minimum requirements include a bachelor's degree in business administration, public administration, electrical engineering, planning, communication, or mechanical engineering or an equivalent combination of education, experience and training that provides the required knowledge, skills and abilities and a valid driver's license. Candidate must have strong leadership and communication skills.

A job description with qualifications may be downloaded <u>here</u>. Please submit resume by July 29, 2016, to Bryan Municipal Utilities, 841 E. Edgerton St., Bryan, OH 43506; or email to <u>humanresources@cityofbryan.com</u>. EOE.

# **DEMEC** member seeks applicants

The City of Newark seeks a self-motivated, skilled and dynamic individual to join the Electric Department team. The ideal candidate will have five to 10 years of working experience in the electric service industry, along with three to five years of progressive supervisory responsibility. Candidates will have a passion to serve the public sector.

A bachelor's degree in electric engineering required; a Delaware registered PE license preferred. Candidates must be available to potentially work nights or weekends and during extreme weather events. Annual salary range is \$92,703 - \$117,299 plus excellent fringe benefits. Interested individuals can review a full job description online and need to complete an application <u>here</u> by 4 p.m. July 29, 2016. EOE.

# Manager needed in Wellington

Under the direction and supervision of the Mayor, the Village Manager manages and directs the operations of the village's electric, water and sewer facilities, as well as municipal parks, streets and public buildings.

The position actively supervises a staff of approximately 30 employees, and attends meetings of the village council regularly and other boards and commissions as necessary. The manager regularly meets to resolve issues with both village residents and governmental officials. Appointment is by Mayor, with the approval of village council. Applicants need not currently be residents, but must establish residency in the village within six months after appointment. Salary will be negotiable based on qualifications and experience.

A degree or formalized training and certification in public administration, management or a specialized field relevant to the position duties is preferred. A minimum of three years of supervisory or management experience, preferably in the public sector, is required for an applicant to be considered. Knowledge/experience concerning governmental contracting and construction, and concerning municipal budget and expenditure procedures are a plus.

Interested individuals are invited to submit letters of interest and/or resumes for consideration (subject to the requirements of Revised Code Section 149.43). Detailed job duties are available upon request. Apply by email: <u>hschneider@villageofwellington.com</u> or mail: Mayor Hans Schneider, Village of Wellington, 115 Willard Memorial Square, Wellington, OH 44090.

# City of Hamilton in need of candidates for open position

The City of Hamilton seeks applicants for Assistant Public Utilities Director. Current detailed resumes must be submitted in Word or PDF to: Civil Service Dept., One Renaissance Ctr., 345 High St.-1st Fl., Hamilton, OH 45011 by email: <u>cspersonnel@hamilton-oh.gov</u> or fax: 513.785.7037. If necessary, application may be made in person or via USPS. Specify interest in ASST PUBL UTILS DIR. The <u>City of Hamilton</u> is an EEO & AAE. Minorities and women are encouraged to apply.

Salary: \$108,971 - \$139,589 (plus benefits). This position is responsible for difficult professional, administrative and supervisory work in the planning, organization, direction and coordination of the operations, maintenance, capital improvements and activities of the Power Supply and Generation, Electric Transmission and Distribution, Natural Gas Transportation and Distribution, Water Supply and Treatment, Water Transmission and Distribution, Wastewater Collection and Water Reclamation Facility Systems, Utility Engineering, Utility Business and Customer Service functions (Utility Systems).

Qualifications include: bachelor's degree in business administration, engineering, public administration or closely related field with a professional certification such as a CPA or PE and/or graduate experience is preferred. Class IV Ohio Environmental Protection Agency Wastewater Treatment Operator's certification and Class III Ohio Environmental Protection Agency Water Supply Operator's certification preferred. Extensive (five to seven) years professional experience in public utility management, including supervisory experience; or any equivalent combination of experience and training.

A valid registration as a professional engineer in the State of Ohio, or other equivalent certification from another state is desirable, but not required. Extensive management experience in a public utility, with experience in a multi-service utility; and in electric power supply and generation, transmission and distribution systems preferred. Deadline to apply is 5 p.m. July 28, 2016.

American Municipal Power, Inc. 1111 Schrock Road • Suite 100 Columbus, Ohio 43229 614.540.1111 • FAX 614.540.1113 www.amppartners.org



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