Memorandum

- To: Mayor & Members of Council
- *From:* Monica Irelan, City Manager

Subject: General Information

Date: October 31, 2014

CALENDAR

CANCELLATION: Technology Committee Meeting

AGENDA: City Council - Monday, November 3rd @7:00 pm

C. APPROVAL OF MINUTES

1. City Council Regular Meeting Minutes/October 20, 2014

G. INTRODUCTION OF NEW ORDINANCES AND RESOLUTIONS

- 1. **ORDINANCE NO. 067-14** an Ordinance Supplementing the Annual Appropriation Measure (Supplement No. 3) for the Year 2014; and Declaring an Emergency. (Suspension Requested)
- 2. **RESOLUTION NO. 068-14** a Resolution Authorizing the Finance Director to Transfer Certain Fund Balances from Respective Funds to Other Funds per Section 5705.14 ORC on an as needed basis in Fiscal Year 2014, listed in Exhibit "A" (Transfer 2); and Declaring an Emergency. (Suspension Requested)
- 3. **ORDINANCE NO. 069-14** an Ordinance Authorizing the City Manager to Enter into an Economic Development Agreement with Defiance Stamping Company; and Declaring an Emergency. (Suspension Requested)

H. SECOND READINGS OF ORDINANCES AND RESOLUTIONS

- 1. **ORDINANCE NO. 061-14** an Ordinance Amending the Fixed Asset Policy of the City of Napoleon.
- 2. **RESOLUTION NO. 062-14** a Resolution Amending the Allocation of Funds as Found in Section 193.11 of the Codified Ordinances of the City of Napoleon, Ohio.
- 3. **ORDINANCE NO. 065-14** an Ordinance Amending Section 939.02 of the Codified Ordinances of the City of Napoleon to Update the Electric Rate Structure.
- I. THIRD READINGS OF ORDINANCES AND RESOLUTIONS None

J. GOOD OF THE CITY (Discussion/Action)

- 1. Award of Bid for the Replacement of the Police Department Quonset Hut Roof.
 - a. The enclosed Memorandum from Chief Weitzel gives his recommendation of award for this project.

- 2. Award of Bid for the 2014 Recycling Processing Contracta. Recommendation of award is as noted in the attached Memorandum from Chad.
- 3. Acceptance of Rotary Club Donation of \$500.00
- 4. Appeal to the Decision on Billing Dispute. (Refer to Water/Sewer Committee)
- Approval of Plans, Specifications, Documentation and Contract for Janitorial Services

 The current contract has been renewed for the last couple of years; FY2015 services will
 be going out to bid.
- 6. Henry County Economic Development Plan Update

INFORMATIONAL ITEMS

- 1. Agenda Parks & Recreation Board; Wednesday, November 5th @ 6:30 pm
- 2. AMP UPDATE/October 31, 2014
- 3. Napoleon Civic Center Thank-You
- 4. Greg Heath Items:
 - a. Email from Central Collection Agency.

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

November 1 - 30, 2014



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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
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	8:30 AM Healthcare Cost	AMP Fall Conference - Hilton C	AMP Fall Conference - Hilton C			
	Committee Mtg.			Trick-or-Treat Night		
	6:30 PM FINANCE &			-		
	BUDGET Committee Meeting					
	6:45 PM Joint Mtg. City					
	Council and Finance & Budget					
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	Committee					
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	Board of Public Affairs	5:00 PM Planning Commission		1		I 1
	7:00 PM WATER/SEWER					
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	7:30 PM Municipal					
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Memorandum

To: Technology and Communication Committee, Council, Mayor, City Manager, City Law Director, City Finance Director, Department Supervisors, Media

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

Date: 10/29/2014

Re: Technology and Communication Committee Meeting Cancellation

The Technology and Communication Committee meeting regularly scheduled for Monday, November 3, 2014 at 6:15 PM has been CANCELED due to lack of agenda items.

City of Napoleon, Ohio

CITY COUNCIL

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

MEETING AGENDA

Monday, November 3, 2014 at 7:00 pm

- A. Attendance (Noted by the Clerk)
- **B.** Prayer & Pledge of Allegiance
- C. Approval of Minutes: October 20 (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** did not meet on Monday, November 3 due to lack of agenda items.
 - 2. Finance & Budget Committee (*Majority Report*) met on Monday, October 27 and recommended:
 a. Approval of the Third Quarter Budget Adjustments
 - 3. Safety & Human Resources Committee did not meet on October 27 due to lack of agenda items.
- F. Reports from Other Committees, Commissions and Boards (Informational Only-Not Read)
 - Health Care Cost Committee met on Monday, October 27 with the following agenda item:
 a. Review of Healthcare Premium Cost Increases
 - 1. Civil Service Commission did not meet on Tuesday, October 28 due to the meeting be rescheduled.
 - 2. Parks & Recreation Board did not meet on Wednesday, October 29 due to the meeting being rescheduled.
- G. Introduction of New Ordinances and Resolutions
 - 1. Ordinance No. 067-14, an Ordinance supplementing the Annual Appropriation Measure (Supplement No. 3) for the year 2014; and declaring an Emergency (*Suspension Requested*)
 - 2. Resolution No. 068-14, a Resolution authorizing the Finance Director to transfer certain fund balances from respective funds to other funds per Section 5705.14 ORC on an as needed basis in Fiscal Year 2014, listed in Exhibit "A" (Transfer 2); and declaring an Emergency (*Suspension Requested*)
 - **3.** Ordinance No. 069-14, an Ordinance authorizing the City Manager to enter into an Economic Development Agreement with Defiance Stamping Company; and declaring an Emergency (*Suspension Requested*)
- H. Second Readings of Ordinances and Resolutions
 - 1. Ordinance No. 061-14, an Ordinance amending the Fixed Asset Policy of the City of Napoleon
 - **2. Resolution No. 062-14,** a Resolution amending the allocation of funds as found in Section 193.11 of the Codified Ordinances of the City of Napoleon, Ohio
 - **3.** Ordinance No. 065-14, an Ordinance amending Section 939.02 of the Codified Ordinances of the City of Napoleon to update the electric rate structure

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: Award of Bid for Replacement of Police Department Quonset Hut Roof
 - 2. Discussion/Action: Award of Bid for Recycling Processing Contract
 - **3. Discussion/Action:** Acceptance of Rotary Club Donation: \$500.00
 - **4. Discussion/Action:** Appeal to the Decision on Billing Dispute (*Refer to Water, Sewer, Refuse, Recycling & Litter Committee*)
 - 5. Discussion/Action: Approval of Plans, Specifications, Documentation and Contracts for Janitorial Services
 - 6. Discussion/Action: Henry County Economic Development Plan Update
- 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

A. Items Referred or Pending in Committees of Council 1. **Technology & Communication Committee (1st Monday)** (Next Regular Meeting: Monday, December 1 @ 6:15 pm) 2. Electric Committee (2nd Monday) (Next Regular Meeting: Monday, November 10 @ 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, November 10 @ 7:00 pm) 4. Municipal Properties, Buildings, Land Use & Economic Development Committee (2nd Monday) (Next Regular Meeting: Monday, November 10 @ 7:30 pm) a. Updated Info from Staff on Economic Development (as needed) 5. Parks & Recreation Committee (3rd Monday) (Next Regular Meeting: Monday, November 17 @ 6:15 pm) 6. Finance & Budget Committee (4th Monday) (Next Regular Meeting: Monday, November 24 @ 6:30 pm) 7. Safety & Human Resources Committee (4th Monday) (Next Meeting: Monday, November 24 @ 7:30 pm) a. Review of EMS Run Rates based on Medicare Inflationary Rates 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 **Board of Public Affairs (2nd Monday)** 1. (Next Regular Meeting: Monday, November 10 @ 6:30 pm) **a.** Review of Electric Billing Determinants **b.** Electric Department Report 2. Board of Zoning Appeals (2nd Tuesday) (Next Regular Meeting: Tuesday, November 11 @ 4:30 pm) **3.** Planning Commission (2nd Tuesday) (Next Regular Meeting: Tuesday, November 11 @ 5:00 pm) 4. Tree Commission (3rd Monday) (Next Regular Meeting: Monday, November 17 @ 6:00 pm) 5. Civil Service Commission (4th Tuesdav) (Next Regular Meeting: Tuesday, November 25 @ 4:30 pm) 6. Parks & Recreation Board (Last Wednesday) (Next Regular Meeting: Wednesday, November 26 @ 6:30 pm) 7. Privacy Committee (2nd Tuesday in May & November) (Next Regular Meeting: Tuesday, November 11@ 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)

City of Napoleon, Ohio CITY COUNCIL

Meeting Minutes Monday, October 20, 2014 at 7:00 pm

PRESENT	
Council	John Helberg (President), Jason Maassel (President Pro-Tem), Jeff Comadoll,
	Jeffrey Marihugh, Travis Sheaffer, Heather Wilson
Mayor	Ronald A. Behm
City Manager	Monica S. Irelan
Finance Director/Clerk	Gregory J. Heath
Recorder	Tammy Fein
City Staff	Matt Bilow, Wastewater Plant Superintendent
	Dan Wachtman, MIS Administrator
	Tom Zimmerman, Building Official
	Robert Weitzel, Police Chief
Others	News Media; NCTV; Rob McColley, CIC Director; Mark Warneke; Rod Derrow
ABSENT	
Council	Chris Ridley
Others	Trevor M. Hayberger, Law Director, attended via speakerphone
Call To Order	President Helberg called the meeting to order at 7:00 pm with the Lord's Prayer
	followed by the Pledge of Allegiance.
Minutes Approved	Minutes of the October 6 Council meeting stand approved with no objections or
	corrections.
Citizen Communication	None
Reports From	The Parks & Recreation Committee did not meet on Monday, October 20 due to
Committees	lack of agenda items.
Committees	lick of ugendu terns.
	Chairman Sheaffer reported that the Electric Committee met on Monday, October
	13 and recommended:
	1. Approval of electric billing determinants as presented
	The Water, Sewer, Refuse, Recycling and Litter Committee did not meet on
	Monday, October 13 due to lack of agenda items.
	The Maria in Deciding Deciding and the end the second Deciding second
	The Municipal Properties, Buildings, Land Use and Economic Development Committee did not meet on Monday, October 13 due to lack of agenda items.
	Committee did not meet on Monday, October 15 due to lack of agenda items.
Introduction Of	President Helberg read by title Ordinance No. 061-14, an Ordinance amending the
Ordinance No. 061-14	Fixed Asset Policy of the City of Napoleon
Motion To Approve	Motion: Maassel Second: Marihugh
First Read	To approve First Read of Ordinance No. 061-14
	
Discussion	
	of capitalization from $1,000$ to $1,500$ along with minimal language changes.
Passed	Roll call vote to approve First Read of Ordinance No. 061-14
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Yea- 6	Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson
Council Meeting Minutes	1 of 11 10/29/2014
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Nay- 0	Nay-
Introduction Of Resolution No. 062-14	President Helberg read by title Resolution No. 062-14, a Resolution amending the allocation of funds as found in Section 193.11 of the Codified Ordinances of the City of Napoleon, Ohio
Motion To Approve First Read	Motion:ComadollSecond:WilsonTo approve First Read of Resolution No. 062-14
Discussion	Heath reported that this Resolution is the net Income Tax allocation, by percentage as set by Council. Heath explained that the gross income tax first takes out the Recreation Levy and has no expense deduction from the Levy; the balance has income tax collection expenses deducted, with the net being divided among the General Fund and The Capital Improvements Fund, Heath stated that when the new income tax levy was passed the allocation changed to sixty two percent (62%) to the General Fund and thirty eight percent (38%) to the Capital Improvements Fund, and based on the current budget review, Heath believes these allocations should remain the same to present a balanced budget. Maassel asked if the goal next year was to go back to the fifty percent (50%) allocation to both the General Fund and the Capital Improvements Fund; Heath believes that even though the Resolution stated this allocation, major cuts would be needed to achieve the fifty percent (50%) split. Marihugh added that this is due to decisions being made in Columbus which are taking funds from local governments. Irelan stated that fees and charges will be researched to increase revenue, however the sixty two percent/thirty eight percent ($62\%/38\%$) will be required this year, and though the percentages may change, she does not foresee it going back to the fifty percent/fifty percent/fifty percent/split ($50\%/50\%$). Helberg stated that the Resolution still stated the fifty percent/fifty percent split ($50\%/50\%$) in the wording to force Council to reevaluate this on an annual basis; Heath reminded Council that this is amendable at any time.
Passed Yea- 6	Roll call vote to approve First Read of Resolution No. 062-14: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson
Nay- 0	Nay-
Introduction Of Resolution No. 063-14	President Helberg read by title Ordinance No. 063-14, a Resolution authorizing the expenditure of funds over twenty-five thousand dollars (\$25,000.00) for the purpose of repairing and/or rebuilding the primary digester mixer at the Wastewater Treatment Facility and authorizing the sole sourcing of the project to Meldrum Mechanical Services and authorizing the City Manager to enter into a contract for said repairs; and declaring an Emergency (<i>Suspension Requested</i>)
Motion To Approve First Read	Motion:MaasselSecond:ComadollTo approve First Read of Resolution No. 063-14
Discussion	Irelan stated this project is a budgeted line item listed at \$22,000 however the actual cost will be not be known until the repairs begin; adding that this Resolution is being brought before Council just in case the cost is above \$25,000. Bilow stated this company did the rebuild in 2008 and the quote is between \$6,375 and \$27,410, depending on the work that is needed. Helberg asked if the repairs were done on site; Bilow stated the repairs are done at Meldrum Mechanical Services machine shop but City staff will help pull the digester mixer out to monitor the damage. Maassel asked what happens if this is pulled and the other breaks; Bilow believes that this is not a concern at this point.

	I	
Motion To Suspend The Rules	Motion: Marihugh Sea To suspend the rules requiring three reading	cond: Sheaffer ings
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihu Nay-	igh, Comadoll, Wilson
Passed Yea- 6 Nay- 0	Roll call vote to pass Resolution No. 063 Yea- Maassel, Helberg, Sheaffer, Marihu Nay-	*
Introduction Of Ordinance 064-14	President Helberg read by title Ordinance annexation to the City of Napoleon 5.448 LLC; and declaring an Emergency	
Motion To Approve First Read	Motion: Sheaffer Se To approve First Read of Ordinance No.	econd: Maassel 064-14
Discussion	Hayberger explained that this Ordinance of the annexation.	is a requirement for the recording process
Motion To Suspend The Rules	Motion: Sheaffer Seco To suspend the rules requiring three reading	
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihu Nay-	igh, Comadoll, Wilson
Passed Yea- 6 Nay- 0	Roll call vote to pass Ordinance No. 064- Yea- Maassel, Helberg, Sheaffer, Marihu Nay-	
Introduction Of Ordinance 065-14	President Helberg read by title Ordinance Section 939.02 of the Codified Ordinance Electric Rate Structure	
Motion To Approve First Read	Motion: Sheaffer Se To approve First Read of Ordinance No.	econd: Maassel 065-14
Discussion	Public Affairs (BOPA) and the Electric C Heath reported that there was no built in capitalization charge was rolled back in, a	rate increase, that the \$60,000 and this is the approval of moving to a using the Power Cost Adjustment Factor. to Prarie State; Sheaffer stated this was business owners. Heath stated that the monthly, and this change will set fixed
Passed Yea- 6 Nay- 0	Roll call vote to approve First Read of On Yea- Maassel, Helberg, Sheaffer, Marihu Nay-	
Council Meeting Minutes	3 of 11	10/29/2014

Introduction Of Resolution 066-14	President Helberg read by title Resolution No. 066-14, a Resolution authorizing the City Manager to enter into a Separation Agreement with Fire Chief Robert Bennett; and declaring an Emergency			
Motion To Approve First Read	Motion:MarihughSecond:SheafferTo approve First Read of Resolution No. 066-14			
Discussion	Hayberger reported that Chief Bennett will resign effective November 1, 2014; this Resolution will allow him to leave the position.			
Motion To Suspend The Rules	Motion: Sheaffer Second: Marihugh To suspend the rules requiring three readings			
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-			
Passed Yea- 6 Nay- 0	Roll call vote to pass Resolution No. 066-14 under suspension of the rules Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-			
Second Reads Of Ordinances And Resolutions	There are no Second Reads of Ordinances and Resolutions.			
Third Read Of Resolution No. 057-14	President Helberg read by title Resolution No. 057-14, a Resolution authorizing the City Manager to execute any and all documents necessary to enter into the ShareOhio Program			
Motion To Pass On Third Read	Motion: Sheaffer Second: Maassel To pass Resolution No. 057-14 on third read			
Discussion	Irelan reported there are no changes to the Resolution since the Second Read.			
Passed	Roll call vote to pass Resolution No. 057-14 on Third Read			
Yea- 6 Nay- 0	Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-			
GOOD OF THE CITY Discussion/Action				
Motion To Approve Billing Determinants	Motion:SheafferSecond:MaasselTo accept the recommendation for approval of October electric billing			
	determinants as follows:			
	Generation Charge: Residential @ \$0.08478; Commercial @ \$0.10540; Large Power @ \$0.05296; Industrial @ \$0.05296; Demand Charge Large Power @ \$14.52; Industrial @ \$14.99; JV Purchased Cost: JV2 @ \$0.03971; JV5 @ \$0.03971			
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-			

Ambulance Service Rates	Heath distributed a memo regarding the Ambulance Service Rates; see attached. Heath requested the Ambulance Service Rates discussion be referred to the Safety & Human Resources Committee for the November meeting with the Townships.
Helberg Referred The Ambulance Service Rates To The Safety & HR Committee	Helberg referred the Ambulance Service Rates discussion to the Safety & HR Committee for the November meeting with the Townships.
PC 14-06 Re-plat Lot #2 Of Morrow, Hinderer & Patton Addition	Behm reported that an application for public hearing had been filed by Steven Kauffman; the applicant is requesting a Re-plat of lot #2 of the Morrow, Hinderer & Patton Addition. This subdivision will create lot 2A that is located behind Carpet Wholesalers 1413 Scott Street, Napoleon. The request is pursuant to Chapter 1105 of the Codified Ordinances of Napoleon, Ohio. The property is located in a C-4 Planned Commercial Zoning District.
	Behm reported the Research and Findings associated with PC 14-06: 1. The proposed Lot 2A is in a different subdivision and can never be joined with the lot in front of it along Scott Street. At this time both lots will be owned by Carpet Wholesalers; if the back lot is ever sold separate the front lot access is still available to lot 2A by an ingress/egress and utility easement along the South side of the front lot; water, storm and sanitary sewers are available for this lot along Scott Street.
	2. The proposed subdivision of land meets all the requirements of Chapter eleven (11) of the City's Codified Ordinances pertaining to Subdivision regulations, lot size and building setbacks.
	3. The City Engineer has reviewed and approved the proposed subdivision.
	Behm reported that the Planning Commission unanimously approved PC 14-06 at the October 14 meeting; see attached Resolution.
	Zimmerman stated that the reason for the lot re-plat will be a turnaround for trucks with no plans for building on the proposed lot. Mark Warneke, attorney for the property owner, stated that this is the exchange of one (1) acre between property owners to eliminate issues regarding trucks turning around on the property. Zimmerman added that if Council decides to make a change tonight to this proposal; they have thirty (30) days to act.
Motion To Approve PC 14-06	Motion: Sheaffer Second: Marihugh To approve PC 14-06 as presented
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-
PC 14-07 Minor Subdivision American Road	Behm reported that an application for public hearing had been filed by Ed & Mary Hoeffel; the applicants are requesting the approval of North Pointe Plat No. 4 a minor subdivision of land creating Lot #5, a three (3) acre parcel of land located West of 645 American Road, Napoleon. The request is pursuant to Chapter 1105 of the Codified Ordinances of Napoleon, Ohio. The property is located in an I-1 Enclosed Industrial Zoning District.

	Behm reported the Research and Findings associated with PC 14-07:1. The proposed subdivision of land meets all the requirements of Chapter eleven of City's Codified Ordinances pertaining to Subdivision regulations, lot size and building setbacks and parking requirements.
	2. Water, storm and sanitary sewers are available for lot #5 along American Road.
	3. The City Engineer has reviewed and approved the proposed subdivision.
	Behm reported that the Planning Commission unanimously approved PC 14-07 at the October 14 meeting; see attached Resolution.
	Zimmerman stated that Hoeffel does not split the property until he has a potential buyer to eliminate any guesswork. Marihugh asked where the ingress is located; Zimmerman replied directly on American Road. Maassel asked if it would be deeper than the other lots; Zimmerman replied it would due to the township line. Maassel has concerns of the way the lot will jut out with concerns regarding potential future development; Marihugh stated there is also a slope on American Road that would cause the same issue. Zimmerman does not believe that road construction would go on the front of that lot, but instead would be kept in the middle of the lot to optimize the amount of frontage.
Motion To Approve PC 14-07	Motion: Sheaffer Second: Wilson To approve PC 14-07 as presented
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-
PC 14-08 Replat Of Lot 41 Of The Original Plat Of The City of Napoleon	Behm reported that an application for public hearing had been filed by Robert Jackson; the applicant is requesting a Replat of lot 41 in Phillips and Staffords first Addition to the Original Plat of the City Napoleon. This subdivision will create lots 41A (522 Hobson Street, Jackson Cleaners) and 41B (303 East Main Street). The applicant is also requesting that a 1,836 square foot variance be granted for the proposed Lot 41B. The request is pursuant to Chapter 1105 of the Codified Ordinances of Napoleon, Ohio. The property is located in a C-1 General Commercial Zoning District.
	Behm reported the Research and Findings associated with PC 14-08: 1. The minimum lot area for a lot in a C-1 Zone that is used for a single family dwelling is 6,000 sq. ft. The proposed Lot 41B is 4,164 square feet. The property owner has requested this Commission as per Section 1105.06 to grant a Variance of 1,836 sq. ft. and reduce the required square feet for Lot 41B to 4164. It is not possible to have 6,000 sq. ft in Lot 41B because a twenty five (25) foot wide driveway is needed on the East side of Lot 41B that provides access to an overhead door to the business on Lot 41A.
	2. The proposed subdivision of land meets all the requirements of Chapter Eleven (11) of the City's Codified Ordinances pertaining to Subdivision regulations, building setbacks, parking requirements and lot size for Lot 41A.
	3. Both lots 41A and 41B have existing water and sewer services to each lot.
	4. The City Engineer has reviewed and approved the proposed subdivision.

	Behm reported that the Planning Commission unanimously approved PC 14-08 at the October 14 meeting; see attached Resolution.
	Behm stated that the property owner wanted to separate this property to potentially sell the house. Zimmerman added that this replat is to separate the residence from the business, adding that the Planning Commission granted the lot split along with the variance. Zimmerman stated that the right of way is of a large size and parking is allowed as long as the vehicle is completely in the right of way.
Motion To Approve PC 14-08	Motion: Maassel Second: Wilson To approve PC 14-08 as presented
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-
PC 14-09 Replat Of Lot B Of The Replat Lots 6&7 In Block 1 Phillips & Staffords First Addition	Behm reported that an application for public hearing had been filed by Derrow Properties, Inc.; the applicant is requesting a replat of Lot B of the replat of lots 6&7 in block 1 Phillips & Staffords First Addition. This subdivision will create Lot B1and Lot B2 located to the West of 120 West Washington Street, Napoleon. The request is pursuant to Chapter 1105 of the Codified Ordinances of Napoleon, Ohio. The property is located in a C-1 General Commercial Zoning District.
	Behm reported the Research and Findings associated with PC 14-09:1. The proposed subdivision of land meets all the requirements of Chapter eleven of City's Codified Ordinances pertaining to Subdivision regulations, lot size and building setbacks and parking requirements.
	2. The buildings on the existing lot B have water and sanitary sewer services available on West Washington Street. The proposed Lot B2 is now an empty lot that has water and sanitary sewer services available on West Washington Street.
	3. The City Engineer has reviewed and approved the proposed subdivision.
	Behm reported that the Planning Commission unanimously approved PC 14-09 at the October 14 meeting; see attached Resolution.
	Zimmerman stated that this parcel was subdivided approximately two (2) years ago creating lots A and B; the proposal by the property owner is to create a lot that has frontage with the entire corner building, Lot B1, allowing access to behind the building. Zimmerman stated that proposed Lot B2 will be the proposed Pocket Park, however if this is not passed, the Lot B2 could still be used commercially. Marihugh asked if the catch basin would cause an issue: Zimmerman replied that the catch basin goes around the building behind the barber shop. Marihugh asked if the sewer goes through the basement; Zimmerman replied yes by easement and this split will not affect the easement access.
Motion To Approve PC 14-09	Motion: Comadoll Second: Wilson To approve PC 14-09 as presented
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-

PC 14-10 Public Improvement Pocket ParkBehm reported that an application for a public hearing had been filed by Derrow Properties, Inc. requesting the Planning Commission to consider the approval of a Pocket Park, located between buildings 120 and 126 West Washington Street, Napoleon; this is a public improvement to The City. The request is in accordance with the Ohio Revised Code section 713.01 through 713.15. This property is located in a C-1 district.Behm reported the Research and Findings associated with PC 14-10: 1. This property is proposed to be donated by Derrow Properties, Inc. to the City of Napoleon or the construction of a Pocket Park, to be used by the public.2. The Henry County Chamber of Commerce, Rotary Club and the City of Napoleon will install and maintain park benches, walkways and greenery.3. As Per Ohio Revised Code section 713.01 through 713.15 and section 159.01 of the City's Orinances all public improvements must have the approval of the Planning Commission concerning location and impact on the community.4. This project has been approved by all City Departments including the City Parks and Recreation Board.Behm reported that the Planning Commission unanimously approved PC 14-10 at the October 14 maeting; see attached Resolution.Irelan stated this was previously brought before Council and has been approved by all appropriate Council separately.Motion To Approve PC 14-10Motion To Approve PC 14-10Heath requested the discussion regarding the Third Quarter Budget Adjustments be refered to the Finance an		
Initial information1. This property is proposed to be donared by Derrow Properties, Inc. to the City of Napoleon for the construction of a Pocket Park to be used by the public.2. The Henry County Chamber of Commerce, Rotary Club and the City of Napoleon will install and maintain park benches, walkways and greenery.3. As Per Ohio Revised Code section 713.01 through 713.15 and section 159.01 of the City's Ordinances all public improvements must have the approval of the Planning Commission concerning location and impact on the community.4. This project has been approved by all City Departments including the City Parks and Recreation Board.Behm reported that the Planning Commission unanimously approved PC 14-10 at the October 14 meeting; see attached Resolution.Irelan stated this was previously brought before Council and has been approved by all appropriate Committees and Board; stonight Council will approved the Public Improvement portion, and agreements regarding maintenance will be brought before Council separately.Motion To Approve PCRoll call vote on above motion: Yea - Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay- Abstain- MaasselNay- 0 Abstain- MasselHelberg referred the discussion regarding the Third Quarter Budget Adjustments be referred to the Finance and Budget Committee.Helberg Referred Third Quarter Budget Adjustments for the Finance and Budget Committee.Helberg referred the Third Quarter Budget Adjustments to the Finance and Budget Committee.NapoleonMcColley distributed a memo and the Minutes regarding the Napoleon Infrastructure/Economic Development Fund discussion regarding the City ParksNapoleonMcColley distributed a memo and the Minutes regarding the Grant for the expansion of Petro; see attached. Mecolley reported that the	Improvement Pocket	Properties, Inc. requesting the Planning Commission to consider the approval of a Pocket Park, located between buildings 120 and 126 West Washington Street, Napoleon; this is a public improvement to The City. The request is in accordance with the Ohio Revised Code section 713.01 through 713.15. This property is
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He City's Ordinances all public improvements must have the approval of the Planning Commission concerning location and impact on the community.4. This project has been approved by all City Departments including the City Parks and Recreation Board.8. Behm reported that the Planning Commission unanimously approved PC 14-10 at the October 14 meeting; see attached Resolution.Irelan stated this was previously brought before Council and has been approved by all appropriate Committees and Boards; tonight Council will approve the Public Improvement portion, and agreements regarding maintenance will be brought before Council separately.Motion To Approve PC 14-10Motion: Marihugh Second: Sheaffer To approve PC 14-10 as presentedNay- 0 Abstain-1Roll call vote on above motion: Yea- Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay- Abstain- MaasselThird Quarter Budget Adjustments To The Finance & Budget CommitteeHeath requested the discussion regarding the Third Quarter Budget Adjustments be referred to the Finance and Budget Committee.Napoleon Infrastructure/Economic Development Fund discussion regarding the Napoleon Infrastructure/Economic Development Fund discussion regarding the Napoleon Infrastructure/Economic Development Fund discussion regarding the Spaleon Infrastructure/Economic Development Fund discussion regarding the Papelon Infrastructure/Economic Development Fund (NIEDF) grant regarding the Petro		
Parks and Recreation Board.Behm reported that the Planning Commission unanimously approved PC 14-10 at the October 14 meeting; see attached Resolution.Irelan stated this was previously brought before Council and has been approved by all appropriate Committees and Boards; tonight Council will approve the Public Improvement portion, and agreements regarding maintenance will be brought before Council separately.Motion To Approve PC 14-10Motion: Marihugh Second: Sheaffer To approve PC 14-10 as presentedPassed Yea-5 Nay-0 Abstain-1Roll call vote on above motion: Yea- Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay- Abstain-MaasselThird Quarter Budget AdjustmentsHeath requested the discussion regarding the Third Quarter Budget Adjustments be referred to the Finance and Budget Committee.Helberg Referred Third Quarter Budget Adjustments CommitteeMcColley distributed a memo and the Minutes regarding the Napoleon Infrastructure/Economic Development Fund discussion regarding the Napoleon Infrastructure/Economic Development Fund discussion regarding the Napoleon Infrastructure/Economic Development Fund (NIEDF) grant regarding the Petro		the City's Ordinances all public improvements must have the approval of the
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14-10To approve PC 14-10 as presentedPassed Yea- 5 Nay- 0 Abstain- 1Roll call vote on above motion: Yea- Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay- Abstain- MaasselThird Quarter Budget AdjustmentsHeath requested the discussion regarding the Third Quarter Budget Adjustments be referred to the Finance and Budget Committee.Helberg Referred Third Quarter Budget Adjustments To The Finance & Budget CommitteeMcColley distributed a memo and the Minutes regarding the Napoleon Infrastructure/Economic Development Fund Review CommitteeMcColley distributed a memo and the Minutes regarding the Grant for the expansion of Petro; see attached.Napoleon Infrastructure/Economic Development Fund Review CommitteeMcColley reported that the Committee reviewed the Napoleon Infrastructure/Economic Development Fund (NIEDF) grant regarding the Petro		all appropriate Committees and Boards; tonight Council will approve the Public Improvement portion, and agreements regarding maintenance will be brought
Yea- 5 Nay- 0 Abstain- 1Yea- Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay- 		e e
Adjustmentsreferred to the Finance and Budget Committee.Helberg Referred Third Quarter Budget Adjustments To The Finance & Budget CommitteeHelberg referred the Third Quarter Budget Adjustments to the Finance and Budget Committee.Napoleon Infrastructure/Economic Development Fund Review CommitteeMcColley distributed a memo and the Minutes regarding the Napoleon Infrastructure/Economic Development Fund discussion regarding the Grant for the expansion of Petro; see attached.McColley reported that the Committee reviewed the Napoleon Infrastructure/Economic Development Fund (NIEDF) grant regarding the Petro	Yea- 5 Nay- 0	Yea- Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-
Quarter Budget Adjustments To The Finance & Budget CommitteeCommittee.Napoleon Infrastructure/Economic Development Fund Review CommitteeMcColley distributed a memo and the Minutes regarding the Napoleon 		
Infrastructure/EconomicInfrastructure/Economic Development Fund discussion regarding the Grant for the expansion of Petro; see attached.Development Fund Review Committee RecommendationMcColley reported that the Committee reviewed the Napoleon Infrastructure/Economic Development Fund (NIEDF) grant regarding the Petro	Quarter Budget Adjustments To The Finance & Budget	
RecommendationMcColley reported that the Committee reviewed the NapoleonInfrastructure/Economic Development Fund (NIEDF) grant regarding the Petro	Infrastructure/Economic Development Fund	Infrastructure/Economic Development Fund discussion regarding the Grant for the
		Infrastructure/Economic Development Fund (NIEDF) grant regarding the Petro

the costs came in below estimates originally given and the NIEDF money was the last to be used. McColley stated that the property owner, Mike Adams, requested that the grant be used for other items included in the extension of the street; the gas line extension with Ohio Gas paying half of the total cost; property acquisition and settlement costs; and a contractor to construct a concrete pad to have the transformer erected on the pad. The Committee discussed a 10% overage allowance on the construction and extension of the gas line. McColley reported that this was approved unanimously by the NIEDF Review Committee; McColley requested Council approve the new grant. Helberg asked about the information distributed in the packet regarding the refund from Ohio Gas Company; McColley believes that if four (4) customers hook up to the natural gas line then the grant portion could be refunded, though this may take some time.

Motion:MarihughSecond:MaasselTo approve NIEDF recommendation of a new grant of \$11,160.48 for project costsassociated with the expansion of Petro, including \$710 paid directly to thecontractor to pave the concrete pad; \$6,325 paid directly to Ohio Gas Company forextension of the gas line; \$4125.48 paid directly to MWA Enterprises, LTD uponcompletion of the project with all costs but the acquisition cots shall have a tenpercent (10%) overage allowance

Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-

Helberg stated that a letter was received with complaints against the City; Helberg has spoken with Hayberger regarding the accusations listed in the letter, finding them to be currently unfounded, and if needed these issues will be addressed at a later time; Council agreed.

Heath stated that the pavers from the old bridge will be put up for auction on Govdeals.com; Irelan added that approximately five (5) pallets will be kept for historical value. Sheaffer requested the link once the auction goes live; Heath will send this information to Sheaffer.

Wilson canceled the Safety & Human Resources Meeting for October due to lack of agenda items.

Maassel congratulated the Napoleon High School soccer team who won their first

Maassel

Wilson

Motion To Approve

Of A New Grant Of

\$11,160.48 For Project

Costs Associated With

Expansion Of Petro, Including \$710 Paid

Directly To The Contractor To Pave The Concrete Pad; \$6325 Paid Directly To Ohio Gas Co. For Extension Of The Gas Line; \$4125.48 Paid Directly To MWA Enterprises, LTD Upon Completion Of The Project; All But The Acquisition Costs Shall Have A 10% Overage Allowance

Passed

Yea- 6 Nav- 0

Helberg

Heath

Good Of The City (Cont.)

NIEDF Recommendation

	two (2) playoff comes
	two (2) playoff games.
	Maassel thanked all participants for the efforts put into the Napoleon 180 th birthday party.
Helberg	Helberg asked if there is handicap access parking in the Main Street/Perry Street parking area; Irelan replied there is not in the original design, and the project has been closed meaning that attempting to add more handicap parking to this side of the lot would cost more money; Irelan added that the parking lot is ADA compliant. Marihugh asked if a handicap parking space could be put on the corner; Helberg suggested allowing Staff to research this issue before any changes are made.
Behm	None
Sheaffer	Sheaffer thanked the City crew for a recent sewer repair.
Marihugh	Marihugh congratulated the Napoleon High School Water Polo team on placing second in the State.
Comadoll	None
Hayberger	None
Irelan	Irelan stated that she has researched information with Heath, and would like the Budget meetings moved to November 14 th and 15 th ; Council agreed.
Motion To Go Into Executive Session:	Motion: Maassel Second: Wilson To go into Executive Session to discuss economic development
Economic Development	
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-
Into Executive Session	Council went into Executive Session at 8:07 pm.
Motion To Come Out Of Executive Session	Motion: Maassel Second: Wilson To come out of Executive Session
Passed Yea- 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-
Out Of Executive Session	Council came out of Executive Session at 8:44 pm. President Helberg reported that the discussion was regarding economic development and no action was taken.
Approval Of Bills	Bills and financial reports stand approved as presented with no objections.
	Comadoll asked why money was paid to the State Patrol; Weitzel replied this was for a urine test and the lab is run by the State Patrol.
Motion To Adjourn	Motion: Marihugh Second: Maassel To adjourn the meeting.
Council Masting Minutes	10 of 11

Passed Yea– 6 Nay- 0	Roll call vote on above motion: Yea- Maassel, Helberg, Sheaffer, Marihugh, Comadoll, Wilson Nay-
Adjournment	Meeting adjourned at 8:45 pm.
Approved:	
	John A. Helberg, Council President
	Ronald A. Behm, Mayor
	Gregory J. Heath, Finance Director/Clerk of Council

ORDINANCE NO. 067-14

AN ORDINANCE SUPPLEMENTING THE ANNUAL APPROPRIATION MEASURE (SUPPLEMENT NO. 4) FOR THE YEAR 2014; AND DECLARING AND EMERGENCY

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

Section 1. That, the annual appropriation measure passed in Ordinance No. 069-13, 019-14, 043-14, and 050-14 for the fiscal year ending December 31, 2014 shall be supplemented (Supplement No. 4) as provided in Exhibit "A", attached hereto and made a part hereof.

Section 2. 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 the City of Napoleon, Ohio.

Section 3. 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 4. 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 because this Ordinance provides for appropriations for the current expenses of the City which are related to public peace, health or safety; 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 Ordinance No. 067-14 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

EXHIBIT-A ATTACHMENT TO ORDINANCE No. -14

BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY	2014 APPROPRIATION BUDGE	T - INTERIM	I BUDGET AD	JUSTMENT	S
	BUDGET SUMMARY BY FUN	<u>ID, DEPART</u>	MENT AND C	ATEGORY	

	=== 2014 3RD Q	TR BUDGET AD.	JUSTMNTS.====	2014
<u>ORDINANCE No, Passed/_/2014</u>	PERSONAL			FUND
Proposed 3RD QUARTER - 2014 Appropriation Budget	SERVICES	<u>OTHER</u>	<u>TOTAL</u>	<u>TOTAL</u>
100 GENERAL FUND				
1100 City Council/Legislative	0	1,400	\$1,400	
2200 Fire/Safety Services	26,000	0		
Total - 100 General Fund	\$26,000	\$1,400	\$27,400	\$27,400
	============	=========		·····
- 100-1100 Additional for Cable Internet Accounts for New	w City Council Me			<u>\$1,400:</u>
Accounts - 100.1100.53115 Utilities-Cable		\$1,400		
- 100-2200 Additional for Payout of Accrued Balances on		ee, not in Origina	I Budget +\$26,	<u>000:</u>
Accounts - 100.2200.51100 Salary-Non-Bargaining	\$26,000			
195 LAW LIBRARY FUND				
1800 Municipal Court/Judicial	0	2,000	\$2,000	
9900 Transfer Accounts	0	2,000		
Total - 195 Law Library Fund	 \$0	\$4,000	\$4,000	\$4,000
 - 195-1800 Additional Appropriations due to Receipts exe Accounts - 195.1800.53412 County-Law Library - 195-9900 Additional Appropriations due to Receipts exe 		\$2,000		
Accounts - 195.1800.53412 County-Law Library		\$2,000	es +\$2,000:	
Accounts - 195.1800.53412 County-Law Library - 195-9900 Additional Appropriations due to Receipts exe Accounts - 195.9900.59400 TR-TO - 100 General Fund		\$2,000 udgeted estimat	es +\$2,000:	
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RESOLUTION NO. 068-14

A RESOLUTION AUTHORIZING THE FINANCE DIRECTOR TO TRANSFER CERTAIN FUND BALANCES FROM RESPECTIVE FUNDS TO OTHER FUNDS PER SECTION 5705.14 ORC ON AN AS NEEDED BASIS IN FISCAL YEAR 2014, LISTED IN EXHIBIT "A" (TRANSFER 4); AND DECLARING AN EMERGENCY

WHEREAS, the City is a charter municipality having those powers of self government as stated in Article I of its Charter, and,

WHEREAS, in order to provide Fund Balances for approved expenditures in certain funds on an as needed basis, it is necessary to transfer funds from respective funds to other funds; Now Therefore,

WHEREAS, Council previously authorized transfers in Resolution No. 070-13, Resolution No. 020-14, and 051-14; however, another transfer is necessary; Now Therefore,

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

Section 1. That, pursuant to Section 5705.14 of the ORC and this Resolution, the Finance Director is hereby authorized and directed to transfer monies among the various funds on an as needed basis in Fiscal Year 2014 as listed in Exhibit "A" (Transfer 4), attached hereto and made a part of this Resolution.

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 the City 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, only that portion shall be held invalid and the remainder shall remain valid.

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 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 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. 068-14 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

ORDINANCE NO. 069-14

AN ORDINANCE AUTHORIZING AN ECONOMIC DEVELOPMENT AGREEMENT BETWEEN THE CITY AND DEFIANCE STAMPING COMPANY REGARDING INCOME TAX; AND DECLARING AN EMERGENCY

WHEREAS, the City desires to encourage industrial development and provide for the retention and creation of employment opportunities within the City; and,

WHEREAS, based on the desire of Defiance Stamping Company (the "Company") recent intent to enter into a lease agreement and direct its workforce to the City of Napoleon, and induced by and in reliance on the economic development incentive provided in this Agreement, the Company desires to enter into a lease with facility within the City and locate its operations and workforce within the City; and,

WHEREAS, the City has determined to offer the economic development incentives described herein to induce the Company to enter into a lease with a facility within the City and locate its operations and workforce within the City to improve the economic welfare of the people of the State of Ohio and the City, all as authorized in Article VIII, Section 13 of the Ohio Constitution; and,

WHEREAS, the City and the Company have determined to enter into an Agreement to provide these incentives in order to induce the Company to enter into a lease with a facility within the City and locate its operations and workforce within the City; Now Therefore,

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

Section 1. That, the Economic Development Agreement between the City of Napoleon, Ohio and Defiance Stamping Company, substantially in the form as currently on file in the office of the City Finance Director (City Contract No. 2014-023), is hereby approved and accepted; moreover, the City Manager is both authorized and directed to execute said Agreement.

Section 2. 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 3. 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 4. 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 allow for the tax rebate to be in effect as soon possible which is

related to public peace, health or safety; 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.

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 Ordinance No. 069-14 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

ORDINANCE NO. 061-14

AN ORDINANCE AMENDING THE FIXED ASSET POLICY OF THE CITY OF NAPOLEON

WHEREAS, the members of the Finance and Budget Committee met at a regular meeting and reviewed the Fixed Asset Policy and suggested changes presented by staff and recommended that the City should adopt the amended Fixed Asset Policy; and,

WHEREAS, this matter was previously brought before City Council at which time they directed the City Law Director return with an Ordinance to reflect the amendments; and,

WHEREAS, City Council acknowledges that from time to time it must review the various codes and policies of the City of Napoleon; and,

WHEREAS, City Council now desires to amend the Fixed Asset Policy of the City of Napoleon; Now Therefore,

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

Section 1. That, the City of Napoleon does hereby amend the Fixed Asset Policy, as set forth in "Exhibit A" which is attached and incorporated herein.

Section 2. That, the City of Napoleon, once this Ordinance is effective does hereby make it retroactive to January 1, 2104.

Section 3. That, it is found and determined that all formal action 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 21.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon, Ohio.

Section 4. That, unless otherwise stated, 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 5. That, this Ordinance 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 Ordinance No. 061-14 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

Fixed Asset Policy

Exhibit "A"



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Policy 0.0 Preface:

This document established by the Finance Department, approved by the Appointing Authority of the City of Napoleon, Ohio, in conjunction with the Revised Code of the State of Ohio as amended (hereinafter referred to as ORC), will govern the fixed asset activity of the City of Napoleon, Ohio (hereinafter referred to as CITY).

Policy 1.0 Policy:

It is the policy of the CITY to maintain a system of Fixed Assets which will provide a complete and accurate account of CITY owned assets of substantial value.

Policy 2.0 Scope:

The purpose of this policy is to formalize the procedures and approvals needed to authorize transactions with respect to fixed assets, (hereinafter referred to as FA), and to maintain a record of the CITY's fixed assets. The fixed asset accounting system facilitates overall control and custody of the CITY's property, which permits the assignment of direct responsibility for custody and proper use of specific fixed assets to individual public officials. Those items to which the governmental unit has title and meets the definitions below will be entered into the accounting records and transactions therein will be governed by the procedures in this manual.

2.1 Characteristics of Fixed Assets:

Fixed assets are specific items of property that:

- 1. Are tangible in nature;
- 2. Have a life longer than five (5) years;
- 3. Are not repair parts or supply items; and
- 4. Have a significant value.

With respect to the CITY, any fixed asset with a capitalization threshold greater than **\$1,000** *\$7,500* is considered to have significant value, otherwise known as the significant value test.

Policy 3.0 Categorizations of Fixed Assets:

<u>3.1 Land</u>:

Land includes all land parcels acquired for building sites, recreation, etc.

3.2 Buildings:

Buildings include all buildings (or structures that serve as buildings, such as permanently established trailers). Permanently attached fixtures installed during construction are considered part of the building. The subsequent addition of equipment

Fixed Asset Policy 09/25/2014

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will be recorded as Machinery and Equipment. Major improvements, such as additions to buildings, are capitalized. The differentiation between additions, improvements, replacements, and repairs to fixed assets and the methods to record each are discussed in further detail in Section 13 of this policy.

Note: Labor costs are also added into the original cost.

3.3 Improvements other than Buildings:

Improvements other than buildings include improvements such as park facilities, parking lots, water lines, sewers and electric facilities.

3.4 Machinery and Mobile Equipment:

Machinery and mobile equipment includes all motor vehicles, trailers, and construction and maintenance equipment.

3.5 Office & Electronic Equipment and Fixtures:

Office & electronic equipment and fixtures. **include all office equipment where the unit cost exceeds \$500, and have a five (5) year life.**

3.6 Construction Work in Progress:

Construction work in progress includes all partially completed projects except roads and bridges. Buildings of various types will be the main component in this area. Upon completion, these assets are transferred to one of the other fixed asset classifications.

3.7 Exceptions:

Certain items possessed by Enterprise Fund departments, such as repair parts and supply items are not included in the definition of a fixed asset and are not subject to the these procedures (ie. transformers, fire hydrants). In addition, public domain or 'infrastructure' fixed assets, articles that are normally stationary and usually have longer useful lives than most fixed assets, are not currently included in the definition of fixed assets of the CITY's policy. However, infrastructure assets such as roads, bridges, curbs, gutters, streets, sidewalks, drainage and lighting systems, and similar structures will be included as fixed assets when the CITY is required to report them (in periods beginning after June 15, 2002), per Governmental Accounting Standards Board (GASB) Statement 34. Infrastructure fixed assets are discussed in further detail in Section 14 of this Policy.

Policy 4.0 Accounting for Fixed Assets:

The appropriate accounting treatment for the acquisition of a fixed asset is governed by the fund type from which the fixed asset was purchased and the ultimate use of the asset.

There are three (3) categories of funds employed in governmental accounting which are further classified into eight (8) fund types.

4.1 Governmental Funds:

Often called 'Source and Disposition Funds', Governmental Funds are those funds through which most governmental functions are typically financed. A government's expendable financial resources and related liabilities, except those accounted for in Proprietary Funds, are accounted for through Governmental Funds. The four (4) Governmental Fund types are: General, Special Revenue, Capital Projects, and Debt Service.

4.2 Proprietary Funds:

Sometimes called 'Commercial – Type Funds', Proprietary Funds are used to account for a government's ongoing organizations or activities that are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business activities are accounted for through Proprietary Funds. Proprietary Funds are two (2) types: Enterprise and Internal Service Funds.

1. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. An Enterprise Fund is where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed through user charges (utilities).

2. Internal Service Funds account for the financing of good or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.

4.3 Fiduciary Funds:

Fiduciary Funds are of two (2) types: Trust Funds and Agency Funds. They are used to account for assets held by a governmental unit in a trustee capacity and/or as an agent for individuals, private organizations, other governmental units or other funds.

Policy 5.0 Fixed Asset Categories:

Fixed assets may be classified in three (3) categories: General Fixed Assets, Fund Fixed Assets, and Infrastructure, depending on whether the asset is associated with a Governmental or Proprietary Fund type operation.

5.1 General Fixed Assets:

Fixed assets associated with governmental functions are known as General Fixed Assets. General Fixed Assets are not included in the balance sheets of Governmental Funds, but rather are reported at historical cost in a separate, self-balancing account group called the General Fixed Assets Account Group. The cost of General Fixed Assets are summarized in the General Fixed Assets Account Group by categories such as Land, Buildings, Improvements (other than Buildings), Furniture and Fixtures, Machinery and Equipment, and Construction in Progress. The source of the money used to acquire General Assets is recorded in an account known as 'Investment in General Fixed Assets'. Sources may include individual funds, federal or state grants, taxes, debt proceeds, etc. Source disclosure for General Fixed Assets is only required if a Comprehensive Annual Financial Report (CAFR) is prepared. If the governmental entity is unable to identify sources from subsequent years, source disclosure in the CAFR may begin with the year for which the statements are prepared.

5.2 Fund Fixed Assets:

Fixed assets utilized in Proprietary (Enterprise and Internal Service) Fund activities or in Trust Funds are accounted for in the appropriate fund, and are referred to as Fund Fixed Assets.

Enterprise Fund fixed assets are capitalized (recorded) in the fund because the fixed assets are used in the production of the goods or services provided and sold. In order to determine profit or loss, the expense of using these assets (Depreciation) must be included as an operation cost.

Internal Service Fund fixed assets are recorded in the fund accounts for similar reasons. These assets are also directly related to fund operations, as is the case with Enterprise Fund fixed assets. Depreciation must be recorded to determine fund expenses, charges to departments, and changes in fund equity.

The identification of the source of fixed assets associated with an Enterprise or Internal Service Fund is required in order for the entity to be able to properly prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP). Sources may include federal grants, special assessments, property taxes, contributions from other funds or developers, and purchase or construction by the Enterprise or Internal Service Fund itself.

Fixed assets associated with Trust Funds are also accounted for in those funds. This requirement assists in assuring compliance with the terms of the trust instrument, provides a deterrent to mismanagement of trust assets, and facilitates accounting for depreciation where the trust principal must be maintained intact.

5.3 Infrastructure:

According to the GASB Statement 34, Paragraphs 143 and 148, prospective reporting of general infrastructure assets in the statement of net assets is required for governments with total annual revenues between \$10 million and \$100 million, which includes the CITY, for periods beginning after June 15, 2002.

Those fixed assets belonging to an Enterprise, Internal Service or Trust Fund must be recorded and reported within the fund.

Policy 6.0 Responsibility For A Fixed Asset:

The department responsible for a fixed asset is normally the department that is using or last used the asset. The Finance Director or his/her designee must approve deviations from this general rule.

Policy 7.0 Location Of A Fixed Asset:

The location of a fixed asset is the physical location of the asset as broken down and number coded.

Policy 8.0 Fixed Asset Acquisition:

Means of acquiring fixed assets include, but are not limited to, purchase, donation, eminent domain, and trade. The department acquiring the fixed asset should complete a 'Fixed Asset Acquisition Record' (hereinafter referred to as FAAR) for all fixed assets.

See <u>Appendix A</u> for a sample FAAR and instructions on completing it. A complete list of code numbers to be used is provided on the reverse side of the FAAR. This Appendix may be updated as needed, as the FAAR and/or code numbers may change.

8.1 Acquisition Through Purchase:

The CITY's normal purchasing procedure shall be followed when purchasing a fixed asset.

8.2 Acquisition By Donation Or Eminent Domain:

If the asset is donated in lieu of CITY fees, received as a donation, or acquired through eminent domain, the cost assigned to the asset is the market value of the asset at the time of acquisition. The market value is obtained by an appraisal of the asset.

8.3 Acquisition By Trade Of Fixed Assets:

Transactions may or may not involve cash. If one (1) fixed asset is acquired through the trade of a non cash item, the cost of the acquired asset is the market value of the asset at the time it is received. The market value is obtained by an appraisal of the asset.

8.4.1 Recording The Fixed Asset Accepted:

To comply with the requirements of this policy, it is the responsibility of the Department Heads to report any of the above types of acquisitions to the Finance Department.

8.4.2 Responsibility Of The Finance Department:

It is the responsibility of the Finance Department to record in the CITY's accounting records all fixed assets acquired as described above. The asset data shall be obtained from the FAAR submitted by the Department Head. The Finance Department shall assign a tag number and sign the FAAR and return the designated copy to the Department Head as a notice of responsibility for the fixed asset.

8.5 Leases:

It is the responsibility of the Finance Department to analyze and prepare a FAAR for all leases that should be capitalized under GAAP. A copy of the FAAR shall be sent to the department responsible for the lease. This is to inform the Department Head that the item has been included in the CITY's fixed asset records and should be treated as any other fixed asset in regards to the recording of transactions or changing in the use or location of the asset.

8.6 Monitoring Compliance:

It is the responsibility of the Finance Department to examine invoices of all fixed asset purchases to ensure that a FAAR is properly prepared by the department receiving the assets.

Policy 9.0 Fixed Assets Transfers:

Department Heads are responsible for all fixed assets in their department's possession, as listed in the Finance Department's records. Transfers of fixed assets among departments within the CITY must be reported using a Fixed Asset Transfer Record (hereinafter referred to as FATR). If a fixed asset is transferred to another department and not reported to the Finance Director, the head of the department that transferred the fixed asset will be held responsible for the item until such time the transfer is recorded properly.

See <u>Appendix B</u> for a sample FATR and instructions on completing it. A complete list of code numbers to be used is provided on the reverse side of the FATR. This Appendix may be updated as needed, as the FATR and/or the code numbers may change.

9.1 Recording The Fixed Asset Transfer:

The department with current possession who shall forfeit responsibility of the fixed asset is hereinafter referred to as the Giving Department. The department who shall accept responsibility of the asset is hereinafter referred to as the Receiving Department. To comply with the requirements of this policy, it is the responsibility of the head of the Giving Department to identify any fixed asset transfer to the Finance Department.

9.2 Responsibility Of The Giving Department:

It is the responsibility of the Giving Department Head to provide the Finance Department, via FATR, the transfer of fixed assets. The top portion of the FATR shall be completed and signed. Both copies of the FATR shall be submitted to the Receiving Department Head.

<u>9.3 Responsibility Of The Receiving Department:</u>

The head of the department receiving the fixed asset should complete and sign the specified portion of the FATR acknowledging receipt of the asset and acceptance of the responsibility for it. Both copies should then be forwarded to the Finance Department.

9.4 Responsibility Of The Finance Department:

It is the responsibility of the Finance Department to record in the CITY's accounting records all fixed assets transferred internally between departments. The transfer data shall be obtained from the FATR submitted to them from the Receiving Department. The Finance Director shall initial and date the FATR and return one (1) completed copy to the Giving Department for release of responsibility and one (1) copy to the Receiving Department for acceptance of responsibility.

Policy 10.0 Fixed Asset Disposal:

All disposals of fixed assets must be made according to the procedures stipulated in this policy. The department with current possession initiating disposal of the fixed asset is hereinafter referred to as the Disposing Department. Before a department may dispose of a fixed asset, approval must be obtained via the Fixed Asset Disposal Record (hereinafter referred to as the FADR). After a FADR has received final approval, all copies should be sent to the Department Head disposing of the fixed asset.

See <u>Appendix C</u> for a sample FADR and instructions on completing it. A complete list of code numbers to be used is provided on the reverse side of the FADR. This appendix may be updated as needed, as the FADR and/or code numbers may change.

10.1 Methods Of Disposal:

Means of disposing fixed assets include, but are not limited to, sale, auction, or scrap. If a method arises that is not discussed below, Council has the ultimate decision to approve the proposed disposal.

10.1.1 Sale:

If the Disposing Department wishes to dispose of a fixed asset with a value as approved by Ordinance by direct sale to a specific entity, the sale must be approved by both the City Manager and Council. When the value of the asset is less than the Ordinance value, the sale needs only to be approved by the City Manager.

10.1.2 Auction:

If the Disposing Department wishes to dispose of fixed asset without having a buyer prearranged, the item shall be put up for sale at the CITY's annual auction. Disposing of a fixed asset through auction, regardless of the value amount, does not require approval from Council, just approval from the City Manager (however, Council is notified of the items for sale on the auction block at the time of the auction).

<u>10.1.3 Scrap</u>

Department Heads that wish to dispose of a fixed asset that hold no value need only to obtain approval from the City Manager.

10.2 Recording The Fixed Asset Disposal: 10.2.1 Responsibility Of The Disposing Department:

It is the responsibility of the Disposing Department Head to provide to the City Manager, via the FADR, the request to dispose of a fixed asset. The appropriate portion of the FADR shall be completed and signed. All copies shall be forwarded to the City Manager.

10.2.2 Responsibility Of The City Manager:

The City Manager shall review the FADR to determine if the fixed asset can be used by any other CITY department and should not be disposed of. (Copies of summaries of the FADR may need to be circulated to the various CITY departments for review.) If the City Manager can arrange among departments to transfer a fixed asset, the FADR should not be processed any further, and the procedure for fixed asset transfers (Section 9.0 of this policy) should be followed, including the completion of the FATR. If the fixed asset cannot be used economically by another department and if the proposed disposal method (sale, auction, scrap, etc.) appears reasonable, the City Manager shall complete and sign the appropriate portion of the FADR. After completion of the FADR, both copies shall be forwarded to Council if required according to Section 10.1 in this policy. If the conditions of the fixed asset do not require being approved by Council, one (1) copy of the approved FADR shall be forwarded to the Finance Department to be recorded, and one (1) copy shall be returned to the Disposing Department to proceed with disposal.

10.2.3 Responsibility Of Council:

Council is to approve any direct sale disposal of a fixed asset valued more than what is allowed by Ordinance. After the disposal has been approved, the FADR shall be returned to the Disposing Department until physical disposal has been completed.

10.3 Disposal Of The Fixed Asset:

The Disposing Department, after approval by the City Manager and Council (as required) via the FADR shall physically dispose of the fixed asset in accordance with the method adopted (ie. sale, auction, scrap, etc.) on the approved FADR.

10.4 Final Section Of The Disposal Request:

The Disposing Department Head should complete the final section of the FADR, remove the tag from the asset, and return the tag along with the appropriate copy of the complete disposal form to the Finance Department after making the physical disposal. The duplicate copy of the FADR is to be retained by the Disposing Department.

10.5 Responsibility Of The Finance Department:

It is the responsibility of the Finance Department to update the fixed asset records with the information form the approved FADR.

10.6 Disposal Of A Portion Of A Fixed Asset:

A partial disposal should be noted on the description line of the FADR. It should contain clear documentation of the portion being disposed of and that which remains. The original fixed asset tag is to remain on the portion of the asset still in use. All other

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procedures for the disposal of a fixed asset (as written above in Section 10 of this policy) apply.

10.7 Collecting Sale Proceeds:

Upon notification of the actual disposal from the department that disposed of the item, the Finance Department should prepare and send an invoice to the entity purchasing the asset (if necessary). The Finance Department shall follow up on all approved FADRs to ensure that all disposals are made and that all sale proceeds are received by the CITY.

Policy 11.0 Tagging The Fixed Assets:

11.1 Responsibility For Tagging The Fixed Assets:

All fixed assets that are required to be tagged shall be tagged by the Finance Department upon completion of the FAAR. Tags should not be removed when fixed assets are transferred between CITY departments.

11.2 Fixed Assets That Should Be Tagged:

All fixed assets should be tagged <u>except</u> the following:

- 1. Land and land improvements;
- 2. Buildings; and

3. Any asset in which the tag would stand a very good chance of being defaced, destroyed, or lost by the normal use of the asset. (In these instances, a tag number will still be assigned but not applied to the asset.)

11.3 Placement Of The Tag:

There are no good and fast rules regarding tag placement. Normally, the tag should be placed where it can be easily seen. The location should be as uniform and accessible as possible. Suggestions that may be of assistance follow:

1. <u>Machinery</u>: the tag should be attached in a prominent, eye-level position on the front of the machine, yet where it will be least likely to be defaced in the course of normal operation of the machine.

2. <u>Desks, Tables, Benches, Chairs</u>: there is no one good place. Wherever they are placed, it should be uniform. If the tag is placed on the front end of a desk, it may be obscured when two (2) units are placed together. Consideration should be given in placing tags so when a number is to be checked, it will not disrupt operations by requiring a worker to move. Positions such as inside desk drawers (locked drawers present additional problems) and inside legs of desks should be avoided if at all possible. If the legs are removable, then apply the tag to the front rail of the desk or table.

3. <u>Files, Cabinets, etc.</u>: the best location appears to be on the front upper left-hand corner. Here it will not interfere with locks or normal operations. Again, uniformity will facilitate periodic number checks.

4. <u>Vehicles, Racks, etc.</u>: Care should be exercised that tags are not positioned where they may easily be removed or defaced by bumping, wearing, or hard blows. Again, try for uniformity. For example, the upper left-hand corner at eye level for racks is a good location. The inside door frame on the driver's side is a good location for placing tags on vehicles.

11.4 Accounting For Issued And Unissued Tags:

It is the responsibility of the Finance Department to maintain proper physical control over unissued tags. It is also the responsibility of the Finance Department to account for all issued and unissued tags as follows:

1. A record of all tag numbers available should be maintained by the Finance Department; and

2. Tag numbers of disposed assets should not be reused.

Policy 12.0 Accounting For Depreciation:

Other than land, the usefulness of most assets decline over time. To account for this, some method of write-down or write-off of cost must occur. Depreciation is the term most often used to indicate that tangible assets have declined in service potential.

Depreciation is not a matter of valuation but a means of cost allocation. Assets are not depreciated on the basis of a decline in their fair market value, but on the basis of systematic charges of cost to income.

12.1 Deprecation Of Proprietary Fixed Assets:

The method of calculating deprecation practiced by the CITY is called Straight Line. The depreciation expense is the same for each year of the asset's estimated useful life.

The following is an example of how to calculate and journalize depreciation using the Straight Line method:

An entity purchased a truck to be used in the sewer operation which is accounted for as a Proprietary Fund. The cost of the truck was \$10,000, its estimated useful life is four (4) years and its salvage value is estimated at \$1,000. The depreciation expense is calculated in the following manner:

<u>Cost – Salvage Value</u> = <u>\$10,000 - </u>\$1,000100 = \$2,250 \$2475 Estimated Useful Life 4

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The truck was purchased on January 1, 1999. On December 31, 1999, the following entry would be necessary:

Depreciation Expense \$2,250 \$2,475

Accumulated Depreciation \$2,250 \$2,475

The net book value (NBV) of an asset is the original cost minus accumulated depreciation. At December 31, 1999, the truck's book value is \$7,750-\$7,525.

12.2 Depreciation Of General Fixed Assets:

When general fixed assets are depreciated, no depreciation expense is reported. Rather, a reduction in the Investment In General Fixed Assets account is recorded. Using the truck purchased in the preceding example, the entry would be:

Investment in GFA \$2,250 \$2,475

Accumulated Depreciation \$2,250-\$2,475

Reporting depreciation for general fixed assets is not required but is permitted. Depreciation of fixed assets must be recorded to determine total expenses, net income, and changes in fund equity of Proprietary and nonexpendable Trust Funds. The amount of accumulated depreciation plus the amount of depreciation experienced for the current period must be maintained for reporting purposes.

Policy 13.0 Additions, Improvements/Replacements, And Repairs: <u>13.1 Additions</u>:

Any additions to assets are capitalized because a new asset has been created that increases the ability to provide service.

Sometimes it is difficult to differentiate improvements and replacements from normal repairs. If the expenditure increases the future service potential of the asset, it should be capitalized. If the expenditure maintains the existing level of service, it should be expensed/expended as a normal repair.

13.2 Improvements And Replacements:

Improvements and replacements are substitution of one asset for another. However, an improvement is the substitution of a better asset for the one currently used. A replacement is the substitution of a similar asset for the one being used.

To capitalize an expenditure as an improvement or replacement, record the new asset being acquired and remove the old asset from the fixed asset records. If the book

value or original cost of the old asset is not known, the cost of the new asset may either be debited to the accumulated depreciation account of the old asset (if deprecation is being recorded) or charged directly to the asset account.

13.3 Repairs:

Ordinary repairs are expenditures made to maintain assets in operating condition; they are charged to an expense or program/function expenditure account in the period in which they are incurred on the basis that it is the only period benefited. Replacement of minor parts, lubricating and adjusting of equipment, repainting, and cleanings are examples of the type of maintenance charges that occur regularly and are treated as ordinary operating expenses. It is often difficult to distinguish a repair from an improvement or replacement. The major consideration is whether the expenditure increases the future service potential. If a major repair, such as an overhaul occurs, several periods will benefit and the cost should be handled as an addition, improvement, or replacement, depending on the type of repair made.

Policy 14.0 Annual Review Of Fixed Assets:

A review of all fixed assets must be performed annually to assure that all fixed assets are still in use. Department Heads are responsible for ensuring that all reviews are completed in a timely and efficient manner.

Finance Department – Internal Policy

Gregory J. Heath, Finance Director/Clerk Appointing Authority

Section 15.0 Glossary:

Accumulated Depreciation: The total amount of the asset that has been allocated as depreciation.

Comprehensive Annual Financial Report (CAFR): Packet of yearly financial statements and information for the City of Napoleon, Ohio. It includes five (5) combined statements for each individual fund and account group prepared by the Finance Department in conformity with GAAP. Also included are supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

Capitalized: To include a purchase, improvement, repair, etc. as an asset.

Capitalization Threshold: With respect to the CITY, having an original cost greater than one thousand dollars (\$1,000.00) SEVEN THOUSAND FIVE HUNDRED DOLLARS (\$7,500.00), otherwise known as significant value.

City Council: Legislative body of the City of Napoleon comprised of seven (7) members elected by voters; referred to as Council in this document.

Department: A division of the CITY, each concerning a specific aspect of the entire system; examples are Law, Finance, Engineering, Income Tax, Police, Fire, Water Distribution, Electric Distribution, and Sewer Treatment Departments.

Department Head: Person in charge of and responsible for all of their respective departments' activities, including purchasing, trading, and disposing of fixed assets.

Depreciation: A method used to allocate the cost of an asset over the asset's useful life and to match the expense of the use in the same period the asset was used.

Eminent Domain: The power of the CITY over property within the CITY to appropriate all or any part thereof to a necessary public use with reasonable payment to the owner being made.

Fixed Asset: A tangible object with a useful life of more than five (5) years and having a significant value that will provide a future economic benefit to the CITY.

Section 15.0 Glossary (Continued):

Generally Accepted Accounting Principles (GAAP): Set of rules and regulations entities must follow in accounting for financial activities and when preparing financial statements.

Governmental Accounting Standards Board (GASB): Committee that develops the standards for state and local government accounting and financial reporting; Statement 34 presents new requirements for state and local governments to make annual reports more comprehensive and easier to understand.

Infrastructure: Public domain assets that are immobile and of value only to the CITY, such as streets, sidewalks, curbs, gutters, bridges, and drainage and lighting systems.

Market Value: The worth of the asset at that period of time set by the economy.

Net Book Value (NBV): Equals the original cost of an asset minus the accumulated depreciation of the asset at that point in time.

Original Cost: The amount the CITY paid for the asset at purchase, including tax, delivery, and other miscellaneous expenses.

Salvage Value: The worth of the asset at the end of its useful life. *THE CURRENT SALVAGE VALUE SET BY THE CITY IS 1% (ONE PERCENT).*

Tangible: Having a physical presence; able to be touched.

Test of Full Disclosure: Auditing check assuring that all information presented in the CAFR is complete, including complete fixed asset information.

Code Listing

Location Codes 01 Finance Dept. 02 Administration 03 Engineering Dept. 04 Municipal Court 05 Fire Dept. 06 Police Dept. 07 Water Trt. Plant 08 Wastewater Office 09 Wastewater Lab **10 Wastewater Digesters** 11 Wastewater Pump Bldg. 12 Wastewater Grounds 13 MSB Offices 14 MSB Garage Area 15 MSB Vehicle Storage Area 16 MSB Outside Storage 17 Powerplant Bldg. 18 Glenwood Substation **19** Industrial Substation 20 Southside Substation 21 Parks & Rec. Storage 22 Golf Course 23 Swimming Pool 24 Glenwood Park 25 Swearingen Park 26 Meyerholtz Park 27 Ritter Park 28 Wayne Park 29 Oakwood Park 30 Oberhaus Park 31 Riverdowns Park 32 Cemetery Office - Forest Hill 33 Southside Lift Station 34 Riverview Lift Station 35 Holiday Inn Lift Station 36 Williams Lift Station 37 VanHyning Lift Station 38 Palmer Ditch Lift Station 39 Scott St. Lift Station 40 Land Parcels 99 Throughout City

Department Codes 1200 Mayor 1300 City Manager 1400 Law Director 1500 Finance 1510 Income Tax 1520 Utility Billing 1700 Engineering 1800 Municipal Court 1900 General Government 2100 Police 2200 Fire **3100** Building Inspection 4100 Parks & Recreation 4200 Golf Course 4300 Swimming Pool 4700 Cemetery 5100 Street CM&R 5130 Maintenance Dept. 5200 Garage 6110 Electric Distribution 6200 Water Treatment Plant 6210 Water Distribution 6300 Sewer Treatment Plant 6400 Sanitation

Category Codes

100 Land 225 Building **300** Improvements **310** Improvements 330 Infrastructure 350 Infrastructure 405 Office M&E - 5 yr. 410 Office M&E - 10 yr. 415 Office M&E - 15 yr. 505 General M&E – 5 yr. 510 General M&E - 10 yr. 515 General M&E - 15 yr. 520 General M&E - 20 yr. 525 General M&E - 25 yr. 610 Furniture – 10 yr. 615 Furniture – 15 yr. 620 Furniture – 20 yr. 705 Vehicle - 5 yr. 710 Vehicle - 10 yr. 720 Vehicle - 20 yr. 900 Construction In Progress Activity Codes 100 General Fixed Asset Group 500 Proprietary Fixed Asset 900 Items less than \$1,000 (Control)

Fund Codes

001 General Fund 002 Special Revenue Funds 004 Capital Projects Funds 005 Enterprise Funds 006 Internal Service Funds 007 Trust Funds – Expendable 008 Trust Funds – Nonexpendable 009 Pension Trust & Agency

Acquisition Codes

- D Donation
- G Grants
- P Purchased
- T Transfer

Valuation Codes

A Actual CostAPP Appraised CostEST Estimated Cost

<u>Appendix A</u>

Fixed Asset Acquisition Record (FAAR):

To be completed by the Acquiring Department:

The Acquiring Department shall initiate the recording process by completing as many of the following fields found on the FAAR as possible:

Serial Number:	Enter the serial number of the fixed asset, if applicable.
Vendor Name:	Enter the name of the entity from which the asset was acquired.
Description:	Enter a brief, concise description of the fixed asset.
Misc. User:	Enter the primary individual or department who will be using the fixed asset.
Misc. User:	Enter any additional users of the fixed asset.
PO Number:	Enter the purchase order number of the fixed asset.

The following seven (7) fields require code numbers; please refer to the reverse side of the FAAR for the code listings.

	- 0 -	
	Location:	Enter the location code where the fixed asset will be in use.
	Department:	Enter the department code for the department accepting responsibility for the fixed asset.
	Category:	Enter the category code that describes the asset. For definitions of categories, see Sections 3.0 through 3.7.
	A ativity.	Enter codes for General, Proprietary, or items less than \$1,000 \$7,500 AND
~	Activity:	Enter codes for General, Proprietary, or items $\frac{1000}{1000}$ $\frac{1000}{1000}$ $\frac{1000}{1000}$ $\frac{1000}{1000}$
GREA	ATER.	
	Fund:	Enter code for fund type: General, Special Revenue, Capital Projects, Debt Service,
		Enterprise
		Internal Service, Trust Funds, Agency Funds.
	Acq Code:	(Acquisition Code) Enter the code for the method that the fixed asset was obtained.
	Value Code:	Enter whether the fixed asset cost is an <i>appraisal</i> an <i>estimation</i> , or the <i>actual value</i> of
		the asset.
	Ins Value:	The value the insurance company places on a fixed asset, if known.
	Quantity:	Enter the number of units purchased, if applicable.
	Cost:	Enter purchase price per unit.
	Total Cost:	Enter the total price for all units purchased; (quantity * cost)
	Acq Date:	(Acquisition Date) Enter the date the asset is acquired (actual or estimated) and becomes available for use.

The Acquiring Department Head shall sign, date, and forward the completed FAAR to the Finance Department.

To be completed by the Finance Department:

The following fields will automatically be calculated by the computer, and therefore will not need to have anything entered:

Life (months), Dep. (months), Salvage Value, Dep. Y-T-D, and Accum. Dep.

The Finance Director shall indicate the tag number assigned to the new asset, then sign and date the FAAR. The designated copy shall be returned to the Acquiring Department for acceptance of responsibility.

City of Napoleon

Fixed Asset Acquisition Record

To be completed	by the Acquiring Depar	tment:		
Department			Department Head	
Serial Number		Vendor Name		
Description				
Jescription				
	L		DO	Neurikau
Misc User		Misc User PO Number		
Refer to reverse	side of form for Code L	istings)		
Location Code	Department Code	Category Code	Activity Cod	e
Fund Code	Acq Code	Value Code		
ns Value	Quantity	Cost/Unit	Total Cost	Acq Date
Please include any	additional information reg	garding the fixed asset a	cquisition.	
	Department H	lead Signature		Date

To be completed by the Finance Department:

The fixed asset records of the City of Napoleon have been updated to include the aforementioned acquisition.

Tag Number Assigned	Finance Director Signature	Date
		Page 20 of 25

<u>Appendix B</u>

Fixed Asset Transfer Record (FATR):

The Giving Department shall initiate the FATR process. The Giving Department Head shall complete the designated portion, sign, and forward both copies to the Receiving Department. The Receiving Department Head shall complete the specified portion, sign, and forward both copies to the Finance Department. The Finance Department shall enter the new information into the computer records. After completed, the Finance Director shall initial and date the FATR. One (1) copy of the completed FATR shall be returned to the Giving Department acknowledging release of responsibility and one (1) to the Receiving Department acknowledging acceptance of responsibility.

To be completed by the Giving Department:

Tag Number:	Every asset should have a tag affixed on it; if not, contact the	
	Finance Department	
Serial Number:	Fill in the asset's serial number to verify correct asset	
Description:	Fill in a description of the asset to verify correct asset	
Department Head shall sign, date, and forward to the Receiving Department.		

To be completed by the Receiving Department:

New Dept.:	Enter new department code
New Category:	If needed enter new category code
New Activity:	If needed enter new activity code
New Fund:	If needed enter new fund type code
Date Changed:	Enter date of transfer

Department Head shall sign, date, and forward to the Finance Department.

To be completed by the Finance Department:

Tag Number:Once the tag number is entered into the computer, the
computer will bring up the following information pertaining to
that asset:

Serial Number, Vendor Name, Description, Misc. User, Misc. User, PO Number, Location Code, Department Code, Category Code, Activity Code, Fund Code, Acq. Code, Value Code, Ins. Value, Repl. Cost, Repl. Date, Quantity, Cost, Total Cost, and Acq. Date

Finance Director shall sign, date, and return each copy to the designated departments.

City of Napoleon Fixed Asset Transfer Record

To be completed by the Giving Department:

Tag Number

Serial Number

Description

Giving Department Head Signature	Date	

Giving Department Head Signature

To be completed by the Receiving Department:

(Refer to reverse side of form for Code Listings)

New Department Code	New Cat	egory Code	New Activity Code	ŝ	New Fund Code
	1				
	J				
Date Changed					
	ſ	Receiving Depa	artment Head Signa	ture	Date

To be completed by the Finance Department:

The fixed asset records of the City of Napoleon have been updated to include the aforementioned transfer.

Finance Director Signature

Date

<u>Appendix C</u>

Fixed Asset Disposal Record (FADR):

The disposing department shall initiate the FADR process. The FADR must get final approval before the disposing department shall physically dispose of the asset. Council and the City Manager must approve any disposal of a fixed asset with a cost more than **\$1,000.00***\$7,500*. Any disposal of a fixed asset costing **\$1,000.00***\$7,500* or less must only get approval by the City Manager.

To be completed by the Disposing Department:

$\mathbf{\Gamma}^{(1)} = \{\mathbf{r}_{1}, \mathbf{r}_{2}, \mathbf{r}_{3}, $
Fill in the number from the tag affixed on the asset assigned by
the Finance Department at the time of acquisition; if there is no
tag, contact the Finance Department for the assigned tag
number.
Fill in the asset's serial number to verify correct asset
Fill in a description of the asset to verify correct asset; if only
disposing of a portion of the asset, describe what portion is
being disposed of and what portion is to remain in use
Indicate proposed method of disposal; examples of methods
are sale, donation, or scrap, among others
If proposed method of disposal is by sale, enter amount quoted
by entity that is purchasing the asset
rtment Head is to sign, date, and forward to the City Manager.

To be completed by the City Manager:

Transferable:	Check yes or no; if yes, fill in the department being transferred
	to and return to disposing department to begin FATR transfer
	process
Disposal Decision:	Check approve or disapprove; if disapprove, indicate reason
	for disapproval and return to disposing department

The City Manager is to sign, date, and forward to Council (if over \$1,000.00\$7,500) for additional approval, or return to disposing department for physical disposal (if \$1,000.00 \$7,500 or less)

To be completed by Disposing Department:

Disposal Date:	Indicate date the fixed asset or portion thereof was physically
	disposed of by method approved on FADR
Final Disposal Amount:	If disposal by sale, enter amount received (or will receive)
from sale of the fixed asset	

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The Disposing Department is to remove tag from asset (or portion) that was disposed of and return to the Finance Department, along with the signed and dated approved FADR

To be completed by the Finance Department:

Tag Number:Once the tag number is input into the computer, the computer
will bring up all of the information pertaining to that asset
The additional information regarding the disposal, per the FADR, shall be entered by
the Finance Department. The following entry is not found on the FADR and must be
determined and entered by the Finance Department:

<u>Dep Adjustment</u>:

Gain/Loss: Indicate whether a gain or loss was incurred (ie, the asset was sold for less or more than the market value)

The Finance Director shall initial, date, and return the designated copy of the FADR to the Disposing Department acknowledging release of responsibility. The Finance Director shall retain the copy specified for the Finance Department for records.

City of Napoleon Fixed Asset Disposal Record

To be completed by the Di	sposing Department:	
Tag Number	Serial Number	
Description		
Proposed Disposal Method		Sales Price Quotation
Dis	sposing Department Signature	Date
To be completed by the Ci	ty Manager:	
Transferable: YES or NO	If YES, enter transfer Receiving D	Department
Disposal Decision: YES or N	0 If NO, please give reason	
Г		
City	Manager Signature	Date
To be completed by the Di	sposing Department at the time of phy	rsical disposal:
Disposal Date	Final Disposal Amount	
To be completed by the Fi The fixed asset records of th	nance Department: e City of Napoleon have been updated to	include the aforementioned disposal.
Г		

Finance Director Signature

Date

Fixed Asset Policy 09/25/2014

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RESOLUTION NO. 062-14

A RESOLUTION AMENDING THE ALLOCATION OF FUNDS AS FOUND IN SECTION 193.11 OF THE CODIFIED ORDINANCES OF THE CITY OF NAPOLEON, OHIO

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

Section 1. That, Section 193.11 of the Codified Ordinances of Napoleon, Ohio, shall be amended and enacted as follows:

"193.11 ALLOCATION OF FUNDS.

(a) Effective January 1, 2015, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than 62% of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least 38% of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments.

(b) Effective January 1, 2016 and thereafter, the funds collected under the provisions of this chapter shall be deposited in the "General Fund equivalent" of the City for municipal income taxes and shall be disbursed in the following order:

(1) Such part thereof as shall be necessary to defray all costs of collecting this tax and all costs of administering and enforcing the provisions of this chapter and the rules and regulations adopted by Council in connection therewith.

(2) Not more than 50% of the net available tax receipts received annually may be used to defray operating expenses of the City.

(3) At least 50% of the net available tax receipts received annually shall be set aside and used for capital improvements including, but not limited to, development and construction of storm sewers and street improvements; for public buildings, parks, and playgrounds; and for equipment necessary for the Police, Fire, Street, Traffic, and Safety Departments."

Section 2. That, Section 193.11 of the codified Ordinances of Napoleon, Ohio, as existed prior to the enactment of this Resolution, is repealed effective December 31, 2014 at 11:59 PM.

Section 3. 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 4. 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 5. That, this Resolution shall take effect at the earliest time permitted by law.

Passed: _____

Approved: _____

Ronald A. Behm, Mayor

John A. Helberg, Council President

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. 062 -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

ORDINANCE NO. 065-14

AN ORDINANCE AMENDING SECTION 939.02 OF THE CODIFIED ORDINANCE OF THE CITY OF NAPOLEON TO UPDATE THE ELECTRIC RATE STRUCTURE;

WHEREAS, the Board of Public Affairs and the Electric Committee meet in a regular meeting and reviewed an update for the electric rate structure and determined that the consultant, John Courtney's, recommendation to update the electric rate structure was appropriate; Now Therefore,

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

Section 1. That, Section 939.02 of the Codified Ordinances of the City of Napoleon, Ohio, shall be amended and enacted as stated in Exhibit A which is attached and incorporated herein.

Section 2. That, Section 939.02 of the Codified Ordinances of Napoleon, Ohio, as existed prior to the enactment of this Ordinance is repealed.

Section 3. 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 4. 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 5. That, this legislation shall be in full force and effect at the earliest time permitted by law.

Passed: _____

John A. Helberg, Council President

Approved: _____

Ronald R. 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. 065-14 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



310 Glenwood Ave Box 151 Napoleon Ohio 43545 419-599-2810 Fax 419-599-7969 www.napoleonohio.com

Napoleon City Police Department

Memorandum

- To: Council President J Helberg and City Council
- From: Chief Robert L Weitzel, COP
- **CC:** file, CM
- Date: November 03 2014

Re: Bid for Police Department Quonset Hut Roof Project 2014

On Wednesday, October 29, 2014 at about 1100 hours, bids were opened and read aloud for the Police Department Quonset Hut Roof Project 2014. One (1) bid was submitted and read as follows:

Richland Co. & Associates, Inc. 101 Clinton St. 2200 Defiance Ohio 43512 Amount: \$36640.00

The bid had two irregularities in that it lacked **CERTIFIED CORPORATE RESOLUTION** and **DELINQUENT PROPERTY TAX AFFIDAVIT**.

The bid amount was under the published \$38000.00 estimate budgeted for this project for 2014.

Legal department has made arrangements for obtaining the missing documents. The irregularity is not a major issue.

Having reviewed the submitted bid, and having a satisfactory resolution to irregularity in the bid documents submitted, it is my recommendation that Council award Richland Co. & Associates, Inc. the contract for the Police Department Quonset Hut Roof Project as being lowest and best at \$36640.00.

Respectfully,

Relate



City of Napoleon, Ohio

Department of Public Works

255 West Riverview Avenue, P.O. Box 151 Napoleon, OH 43545 Chad E. Lulfs, P.E., P.S., Director of Public Works Telephone: (419) 592-4010 Fax: (419) 599-8393 www.napoleonohio.com

Memorandum

To:	Monica Irelan, City Manager
From:	Chad E. Lulfs, P.E., P.S., Director of Public Works
cc:	Mayor & City Council
	Greg Heath, City Finance Director
	Jeff Rathge, Operations Superintendent
Date:	November 3, 2014
Subject:	2014 Recycling Processing Contract
	Recommendation of Award

On Wednesday, October 29, 2014, bids were opened and read aloud for the above referenced project. One (1) bid was submitted and read as follows:

Werlor Waste Control & Recycling, Inc.

\$37.00/TON (Estimated to be \$27,750.00)

Having reviewed the submitted bid, it is my recommendation that Council award Werlor Waste Control & Recycling, Inc. the contract for the 2014 Recycling Processing Contract in the amount of \$37.00/TON. If you have any questions or require additional information, please contact me at our convenience.

CEL

PARKS DONATION MPARD 220.4400.44350

	2127
NAPOLEON ROTARY CLUB	LIL!
P.O. BOX 414	
NAPOLEON, OH 43545	
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FOR CONTRIBUTION	MM Day hur MP

City of Napoleon, Ohio

PARKS & RECREATION BOARD

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

Special Meeting Agenda

Wednesday, November 5, 2014 at 6:30 PM

- I. Call to Order
- II. Approval of Minutes: August 27
- III. Discussion and/or Action on Parks and Recreation Rates and Fees
- IV. Discussion and/or Action on 2015 Budget Requests
 - V. Miscellaneous
- VI. Any Other Matters or Items Currently Assigned to the Board
- VII. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

City of Napoleon, Ohio PARKS AND RECREATION (P&R) BOARD

Meeting Minutes Wednesday, August 27, 2014 at 6:30 PM

PRESENT			
Parks & Recreation	Matt Hardy – Chair, Joe Bialorucki, Peg Funchion, Aaron Schnitkey		
	Mait Hardy – Chair, Joe Blaiorucki, Feg Function, Aaron Schnitkey		
(P&R) Board			
City Staff	Tony Cotter, Parks & Recreation Director		
Recorder			
	Tammy Fein		
Others	Media; Ken Hawley		
ABSENT	Phillip Rausch; Chad Richardson; Mike Saneholtz; Jeff Comadoll, Council		
	presentative		
	Representative		
Call To Order	Chairperson Hardy called the meeting to order at 6:30 pm.		
	champerson march caned the mooning to order at one pint		
Approval Of Minutes	Minutes of the May 28 meeting stand approved with no objections or corrections.		
Financial Reports For	Cotter distributed memos regarding the Golf Course and Swimming Pool Revenue		
The Golf Course And	and Expense reports; see attached.		
Swimming Pool			
8			
Operations	Cotter explained that golf memberships have stabilized and are steady; adding that		
	greens fees, along with cart rentals and fees have increased substantially and beer		
	sales have increased revenue by approximately \$8,000 to \$10.000. Cotter stated		
	these numbers are strengthening and encouraging; Cotter believes that greens fees		
	are priced competitively, which may be leading to the other revenue. Cotter added		
	that the hot and humid weather has affected play, however the Golf Course		
	revenue remains stable.		
	Cotter explained that the expenses for 2014 are almost the same as 2013; inventory		
	in the chemical room was used due to the harsh Winter, causing that cost to		
	increase substantially, however this figure is still within budget. Cotter is pleased		
	with the thriftiness of the staff which is helping the bottom line. Cotter stated that		
	at this time, the budget is only in the red by approximately \$1,000. Cotter added		
	that the setup for outings is improving as well which may also increase revenue.		
	Cotter reminded the Board that the pool is weather based, and memberships have		
	increased from last year by approximately \$1,000, however daily passes have		
	decreased. Cotter added that the cool weather has decreased the amount spent on		
	· · · · · · · · · · · · · · · · · · ·		
	wages and chemical costs; and this will help the bottom line. Cotter explained the		
	natural gas costs will be a bit higher due to warming the water, but this is shut off		
	in mid-July as a cost saving effort. Funchion stated that the pool still lost		
	approximately \$55,000 this year; Cotter stated that the managerial staff does a		
	good job in shutting the pool down if there are not fifteen (15) swimmers in the		
	pool by 3:00 pm, or if the temperature is not above 73 degrees.		
	poor of 5.00 pm, or if the temperature is not above 75 degrees.		
Proposed 2015 Capital	Cotter distributed a memo regarding the Parks & Recreation Department Capital		
Improvements	Improvement Program 2015 Proposed Requests; see attached.		
	Improvement i regium 2010 i reposed requests, see attached.		
	Cotter stated that this is a tentative list and may change before the next meeting.		
	Cotter has a ten (10) year plan for many Parks facilities.		

Cotter will inspect the four (4) golf carts to be replaced to see if some may still be usable. Cotter stated that he would like to extend the porch on the North side of the clubhouse to improve the look of the area and add space for members of outings to have a meal, adding that recently some sports teams had their outing at White Pines, and Cotter would like to be able to do this at the City Golf Course. Cotter stated there is some interest in this, and a preliminary sketch has been drawn and a donation of \$7,500 may be obtained, though no commitment has been made.

Cotter stated that the leak detection and repairs are always left in the proposed requests to be spent during the year if needed; adding that the diving board definitely needs to be replaced as the current board is cracked and taken out of service, and that leaves only one (1) wooden board.

Cotter stated that the pool renovation is at Council discretion and must be included in the proposed requests to be considered.

Cotter stated the Parks Department has four (4) mowers that are used every day and the backup mower would be traded in toward the purchase of a new one. Cotter added that the employees do a great job with preventative maintenance which helps keep the equipment working well.

Cotter stated that the scoreboards were a signed contract with Pepsi approximately ten (10) years ago, adding that the scoreboards are not in good shape and replacement parts cannot be obtained, and these should be replaced. Cotter stated that the cost listed includes the scoreboard with LED bulbs and the remote to control the board; adding that the new boards will have lightning protection as well. Schnitkey asked if there could be sponsorship to help pay for the new scoreboards; Cotter replied that the City is not big enough to obtain sponsorship, but the City does receive a \$1,500 bonus on the soft drink contract. Hardy suggested approaching the local community clubs to get sponsorship funds. Cotter stated that a panel could be made for underneath the new scoreboards to name the field for the club donating towards the scoreboard, which may help to attract donations.

Cotter stated that the Glenwood Park basketball court needs to be resurfaced and has been on the list for quite a while; Cotter would like to replace the court due to daily play and the three on three tournaments being played there; adding that there are some areas there that are dangerous. Cotter would like safer poles along with a concrete surface that is more flush with the adjacent grass to make the conditions safer, and lighting at the court may be considered as well. Cotter stated that there is an existing pole for lights that shine on the pool, and if lighting the court becomes an issue, the lights could be shut off.

Cotter stated that the cracked ceiling by the press box should be repaired to allow the asphalt to last longer, and the wood in Kids Kingdom should be repaired as well.

Cotter stated that new Golf Course equipment may be added to the proposed budget requests later but they are big ticket items; Cotter is researching used equipment and leasing of equipment to cut cost as well. Cotter stated that this will not be proposed this year, but it will be within the next year or two. Cotter added that fringe mowers will need to be replaced also.

Page 2 of 4

Update On Upcoming Recreation Programs	Cotter reminded the Board that this coming Fall's Flag Football program was started by Board member Richardson approximately ten (10) years ago and Richardson stepped down last year; the new coordinator will run the program similarly to the way Richardson ran it, but it will be a bit different, such as the teams this year will remain consistent instead of changing coaches after eight (8) games, and playing two (2) different nights per week, Tuesdays and Thursdays, beginning Sept. 9.		
	Cotter added that soccer is scheduled to begin at the end of September; adding that it is hard to get the registration information out since school has started later this year, and the starting date may be pushed back due to this.		
	Cotter stated that the volleyball program has not begun yet, but he is still trying to get in touch with the new volleyball coach that was hired for the school. Cotter is searching for a coordinator and the program may be enhanced over the next few years, the format would most likely be a weeknight at the Middle School as an open gym non-competitive format; Cotter is looking for someone with volleyball knowledge as well as coaching skills.		
Miscellaneous Schnitkey	Schnitkey asked about the City discount that is being discussed at Council; Cotter stated that Council took the Board's recommendation and eliminated the half price memberships.		
Bialorucki	None		
Hardy	None		
Funchion	None		
Cotter	Cotter stated the Summer recreation programs did well; the baseball numbers were higher than last year, and the only issue is the early start to Softball due to the traveling leagues and school functions.		
	Cotter stated the Fourth of July activities went well with twelve (12) teams in the open division and six (6) teams in the age specific division; the fireworks went well also.		
	Cotter stated that the Pocket Park proposal has been approved by Council; the Rotary Club is partnering with the Chamber of Commerce, and with the City's assistance are applying for a grant that will cover the cost of the Park. Cotter stated that the Chamber of Commerce has agreed to come up with the upfront money and have agreed in writing to maintain the Park, with the City being responsible for only trash pickup, which is already the case.		
	Cotter stated the old playground equipment at Glenwood Park has been removed, as it did not conform to safety guidelines.		
	Cotter toured the new junior high addition at the high school, and spoke with Administrators regarding City use of the new and older facilities; Cotter stated that this issue is currently undecided as of yet, however he did relate that he was interested in the soccer field and the existing playground equipment. Cotter stated that Dr. Fogo will be deciding soon due to timeline restraints, and Cotter will keep Page 3 of 4		

	the Board informed.			
	Cotter stated that he received a request from a coordinator about forming a baseball committee; Cotter will research if there is any additional interest in this regarding changing rules, age groups, etc.Cotter stated that he has corresponded with the Girl Scouts regarding the Dog Park; they are still in the fundraising mode and would like to begin this Fall, but it may be in the Spring.			
	Cotter reminded the Board that the rates and fees are considered in September and asked the Board if they would like this item on the agenda; Cotter has a list of rate that he will bring to the next meeting, Cotter added that none of the rates were changed last year.			
	Hawley reminded the Board that the Golf Course is doing better financially than it was last year, and the Friends Of The Golf Course are researching options to generate funds during the winter. Hawley reminded the Board of the upcoming Buckeye Bash. Funchion thanked Hawley for the help with the Golf Course; Cotter stated that he appreciates all that the Friends of the Golf Course have done. Cotter explained that the USGA has determined that a nine (9) hole golf course is a better option than an eighteen (18) hole course for participants with time constraints. Hawley added there are other options to using that Golf Course other than just golfing, such as utilizing the Clubhouse.			
Any Other Items To Come Before The Board	None			
Motion To Adjourn	Motion: Hardy Second: Bialorucki To adjourn the meeting at 7:23 pm.			
Passed Yea- 4 Nay- 0	Roll call vote on above motion: Yea– Mialorucki, Hardy, Funchion, Schnitkey Nay-			
Date Approved	Matt Hardy, Chair			

City of Napoleon, Ohio PARKS AND RECREATION (P&R) BOARD

Meeting Minutes Wednesday, September 24, 2014 at 6:30 PM

PRESENT Parks & Recreation (P&R) Board City Staff Recorder Others ABSENT	Matt Hardy – Chair, Peg Funchion, Mike Saneholtz Tony Cotter, Parks & Recreation Director Tammy Fein Media; Jeff Comadoll, Council Representative Phillip Rausch, Chad Richardson, Aaron Schnitkey, Joe Bialorucki	
Call To Order	Board failed to meet due to lack of a quorum.	
Date Approved	Matt Hardy, Chair	



October 31, 2014

Lucas receives 2014 Seven Hats Award

By Marc Gerken, PE - president/CEO

Pam Lucas, Montpelier village manager, was named the winner of the prestigious AMP Seven Hats Award. Lucas was unable to attend the AMP/OMEA Conference in person due to a family emergency and will be presented the award later this year.

Lucas has spent her entire career in public power, including with the City of Bowling Green, 14 years with the City of Bryan and now with Montpelier. She started with the village in 2002 as the supervisor of administrative services and was named village manager in 2004.



Pam Lucas

Lucas has served on the AMP Board since taking over as village manager and currently serves as Board secretary and chair of both the Nominating and Personnel committees as well as chairing the OMEGA JV4 Board of Participants.

Her knowledge and experience are recognized by her colleagues and beneficial to this organization. She is a true champion of public power, and on a more personal note, she is a true champion for AMP's small members.

Initiated in 1966 to recognize utility managers who serve smaller communities, Seven Hats is given annually in communities of less than 2,500 meters. Award winners show skill in seven areas: planning and design, administration, public relations, field supervision, accounting, personnel or employee direction, and community leadership.

Please join us in congratulating Pam.

AMP Board elects Dupee as chair

By Marc Gerken

The AMP General Membership held its annual meeting at the 2014 AMP/ OMEA Conference on Oct. 29.

There were four expiring seats on the AMP Board of Trustees this year and Cuyahoga Falls, Dover, Napoleon and Newton Falls were re-elected to these at-large seats.

Following the general membership meeting, the Board held its annual reorganizational meeting and elected Steve Dupee, director of Oberlin Municipal Light & Power System, as chair; Jeff Brediger, Orrville director of

see BOARD on Page 2



Steve Dupee



Pam Lucas



Jeff Brediger



Tracy Reimbold

Conference sessions help navigate industry, celebrate public power

By Marc Gerken

Nearly 425 participants took part in the 2014 AMP/OMEA Conference held in Columbus this week. Featured speakers included President/CEO of the American Public Power Association Sue Kelly and Ohio Environmental Protection Agency Director Craig Butler.

Conference sessions informed attendees on industry and project updates, and helped explain the complexities and myriad regulations of the energy industry. In addition to the many sessions and events, AMP, OMEA, MESA, the OMEGA JVs and the AMP project participants held membership meetings throughout the four-day annual conference.

I would like to thank all those who participated in the 2014 AMP/OMEA Conference.



Sue Kelly, American Public Power Association president/CEO, presents the morning general session on Oct. 28.

BOARD continued from Page 1

utilities, as vice chair; and re-elected Pam Lucas, Montpelier village manager, as secretary; and Tracy Reimbold, finance director of Newton Falls, as treasurer.

Dupee succeeds longtime chairman Jon Bisher, who will remain as a member of the Board representing Napoleon. The Board chair's role is subject to a five-year term limit.

OMEA re-elects Board members, adds honorary members

By Jolene Thompson – senior vice president/OMEA executive director

The Ohio Municipal Electric Association (OMEA) held its general membership meeting during the 2014 AMP/OMEA Conference on Oct. 29 and re-elected the communities Cuyahoga Falls, Dover, Pioneer and Wadsworth to the Board of Directors. Cuyahoga Falls is represented by Mayor Don Walters; Dover, Mayor Rick Homrighausen; Pioneer, Mayor Ed Kidston; and Wadsworth, Mayor Robin Laubaugh.

Also elected to an ex-officio seat on the OMEA Board was St. Marys, represented by Mayor Pat McGowan.

The OMEA general membership selected seven new honorary members:

- Chris Easton, who served the city of Wadsworth for 10 years as service director before retiring from the city earlier this year
- Mayor Chad Hollon (deceased), who served as mayor of Blanchester at the time of his passing in September 2014
- Mayor Lowell Krumnow
- (deceased), who was the longtime mayor of the Village of Elmore – from 1992 until his passing in October 2013
- Larry Lautzenheiser, who retired as superintendent of the City of Dover's electric field division in 2011 after 27 years of service to Dover
- Gene Post, who retired from Wadsworth Electric and Communications in January 2014 with 40 years of experience in the electric and communication industry
- Mayor Don Robart, who has the distinction of being the longest serving mayor of Cuyahoga Falls – 1986-2014
- Mayor Bill Snider (deceased), who served as mayor of Mendon at the time of his passing in February 2014

At the Board reorganization meeting that followed the general membership meeting, Mayor Homrighausen (Dover) was re-elected president. Mayor Robert Vincenzo (St. Clairsville) was re-elected to serve a one-year term and Mayor Laubaugh (Wadsworth) will join the executive committee for a one-year term.

On Peak (16 hour<u>) prices into AEP/Dayton Hub</u>

Week end	ing Oct. 31			
MON \$47.02	TUE \$54.66	WED \$52.32	THU \$53.69	FRI \$46.41
Week ending Oct. 24				
MON \$45.19	TUE \$41.27	WED \$42.38	THU \$39.80	FRI \$40.63
	2015 514	mice as of () at 21 \$46	27

AEP/Dayton 2015 5x16 price as of Oct. 31 — \$46.37 AEP/Dayton 2015 5x16 price as of Oct. 24 — \$44.92

Members recognized with AMP awards, accolades during banquet

By Marc Gerken

Member systems and officials were honored at the 2014 AMP/OMEA Conference through the AMP awards program.

Board members who were recognized for outstanding service are:

- AMP Board of Trustees Jon Bisher (Napoleon), Michael Dougherty (Cuyahoga Falls), Dave Filippi (Dover) and Tracy Reimbold (Newton Falls)
- **OMEA Board of Directors** Mayor Richard Homrighausen (Dover), Mayor Ed Kidston (Pioneer), Mayor Robin Laubaugh (Wadsworth) and Mayor Don Walters (Cuyahoga Falls)

Communities that were honored with AMP awards included:

Finance Awards

- Highest Credit Score Population 5,000 and over Oberlin with a score of 99 percent
- Highest Credit Score Population under 5,000 Clinton with a score of 90 percent
- Most Improved Credit Score Pemberville with a 34 percent improvement

Innovation Award

• Wadsworth Electric and Communications for its digital feeder optimization volt/var project

System Improvement Awards

- Cuyahoga Falls Electric System for its Feeder 323 Recabling project
- Painesville Electric Division for the Northridge Substation project
- Wadsworth Electric and Communications for the Substation/Distribution Automation project
- *Honorable mention:* Bryan Municipal Utilities for the Lakeland Woods LED Streetlighting project and the Substation Inert Gas Automation
- *Honorable mention:* Dover Light and Power for the Boiler Feeder project at the power plant and for the Gas Turbine Controls Package project
- Honorable mention: Genoa Municipal Utilities for
 see AWARDS on Page 4





Robin Laubaugh



Awards, commendations honor members' commitment to safety

By Michelle Palmer – assistant vice president of technical services

AMP presented awards and commendations to 24 member communities during the 2014 AMP/OMEA Conference Safety Awards on Oct. 29.

Safety awards are given to communities that have no time lost because of reportable injuries or accidents.

In the **generation category**, awards were presented to: Bryan Municipal Utilities, Dover Light & Power, Hubbard Electric Department, Oberlin Municipal Light & Power System, Orrville Utilities – Power Plant Operations and Power Plant Maintenance departments, and Shelby Division of Electric & Telecommunications.

In the **transmission/distribution category**; the winners were: Bryan Municipal Utilities, Ephrata Borough Electric Division, Genoa Municipal Utilities, Hubbard Electric Department, Village of Lodi Utilities, Montpelier Municipal Utility, Village of New Bremen Utilities, Newton Falls Electric Department, Oberlin Municipal Light & Power System, St. Clairsville Light & Power, Shelby Division of Electric and Telecommunications, City of Wadsworth Electric & Communications and Wapakoneta Electric Department.

Safety commendations in transmission/distribution were given to: Cuyahoga Falls Electric System, Hudson Public Power and Orrville Department of Public Utilities.

Mutual Aid Commendations were given to:

- Piqua Power System for providing assistance to the City of Tipp City for outages stemming from severe flooding in May 2014
- Village of Versailles Utilities and Piqua Power System for providing assistance to Dayton Power & Light in the wake of storms occurring last June

AMP Hard Hat Safety Award winners will be announced in their community and presented with an award at a later date. Member utilities with 2014 Hard Hat Award winners are: Cuyahoga Falls Electric System, Dover Light & Power – Generation, Hudson Public Power, Minster Electric Department, Montpelier Municipal Utility, Napoleon Light & Power, Painesville Municipal Electric,



Ed Krieger (left), director of the Piqua Power System and AMP Board member, receives a mutual aid commendation from Kyle Weygandt, director of member safety, during the Safety Awards lunch on Oct. 29. Piqua received two mutual aid commendations for assistance provided to the City of Tipp City and Dayton Power & Light.



Twenty four communities were recognized during the 2014 AMP Safety Awards lunch with various safety awards and commendations.

St. Clairsville Light and Power, Shelby Division of Electric and Telecommunications, City of Wadsworth Electric & Communications and City of Westerville Electric Division

Congratulations to all award winners and thank you for your dedication and service.

Mutchler receives certification

OSHA/Safety Compliance Coordinator Steve Mutchler recently received his Certified Safety Manager (CSM) designation through the National Association of Safety Professionals.



He will be working towards his Licensed Safety Professional (LSP)

Steve Mutchler

designation next year. He joined AMP fulltime in July 2013, having served as a contractor since October 2012.

AFEC weekly update

By Craig Kleinhenz – manager of power supply planning

AFEC entered its planned fall maintenance outage on Oct. 17.

The plant will return from the outage in stages, with half the plant coming up this weekend and the other half returning early next week. the 3-Phase Meter Conversion project

- Honorable mention: Hudson Public Power for the Electric Grid Interconnect project and for the City Fiber Ring project
- Honorable mention: Montpelier Municipal Electric System for the LED Lights and Cameras project
- *Honorable mention:* Oberlin Municipal Light and Power System for the Power Plant Emission Control Improvement project
- Honorable mention: St. Clairsville Light and Power
 for the AMI Metering project
- *Honorable mention:* The City of Shelby Division of Electric and Telecommunications for the Back Lot Feeder Split/Fox Run Subdivision Project, the Electric AMR project and the 500 kW Diesel Generator project

Public Power Promotion Awards

- Division 3: Hudson Public Power for the Safety Town Educational program
- Division 4: Cuyahoga Falls Electric System for the utility's 125th Anniversary Celebration
- Honorable mention: Dover Light and Power for its
 Public Power Week open house

Environmental Stewardship Awards

- City of Cuyahoga Falls for the Stream Restoration of Kelsey Creek in Kennedy Park project
- City of Oberlin for the Electric Vehicle Charging Station project

Cold weather sends market prices higher

By Craig Kleinhenz

The arrival of cold weather helped to send energy market prices higher. This was caused not only by the current wave of cold we are experiencing, but also due to forecasts for a colder than normal winter. Natural gas storage levels are still climbing and are now only 8 percent below last year's level (compared to 9 percent last week and 50 percent below at the end of March).

November natural gas prices rolled off the board Wednesday up \$0.11/MMBtu from last week, ending trading at \$3.73/MMBtu. December natural gas prices finished yesterday up \$0.12/ MMBtu from last week ending at \$3.83/MMBtu. Power was also up as 2015 on-peak electric rates ended the week \$1.45/MWh higher with AD Hub 2015 5x16 power now priced at \$46.37/MWh.



News or Ads?

Call Krista Selvage at 614.540.6407 or email to kbselvage@amppartners.org if you would like to pass along news or ads.

Efficiency Smart is active in participating communities

By Steven Nyeste - communications & public affairs specialist, Efficiency Smart

Efficiency Smart actively pursues opportunities to interact with residential customers through communitycentered activities. By participating in community events such as fairs, customer appreciation days and incandescent trade-ins, Efficiency Smart creates an engaging presence in communities, providing residential customers with resources to help them save energy and money.

During these events, residents receive free compact fluorescent light bulbs (CFLs) to reduce their lighting costs and learn about rebates on the purchase of efficient appliances, discounts on efficient lighting through Efficiency Smart's online lighting store and incentives for recycling refrigerators and freezers. In addition, staff members are available to answer energy efficiency questions and provide energy saving tips.

Efficiency Smart partners with its participating communities to schedule and promote events, resulting in strong attendance and residential engagement. Due to this successful collaboration, more than 5,100 residential electric customers interacted with Efficiency Smart staff at community events from August through October. This has allowed Efficiency Smart to raise awareness of available



Efficiency Smart Residential Program Manager Corey Bentine helps a Galion resident exchange her incandescent light bulbs for free CFLs during an incandescent trade-in event.

services in participating communities and has provided a way for residents to take additional steps to reduce energy use and lower their bills.

For more information regarding Efficiency Smart's services, visit <u>www.efficiencysmart.org</u> or call 877.889.3777.

Classifieds

Ellwood City seeks Electric Department superintendent

The Borough of Ellwood City is accepting resumes for a fulltime Electric Department Superintendent. The superintendent is responsible for planning and maintaining a \$6 million budget (Enterprise Fund). Planning, developing and instituting all maintenance and upgrading of the borough's electric grid. The borough maintains a 4KV system with one substation and two regulating stations. The borough maintains and upgrades as needed over 700 transformers. The Electric Department has five fulltime employees.

Candidates should have a minimum of a high school diploma, advanced technical training in electrical theory and practice. Several years of experience in municipal electric operations and distribution systems is preferred. In addition, the candidate shall be familiar with computer software and responsible for the administration of the utility collection department and the billing and maintenance of approximately \$15 million of local and enterprise revenue.

Salary is DOQ with benefits. A complete copy of the job description is available upon request. Submit cover letter, three professional references by Nov. 21, 2014 to the Borough of Ellwood City, care of Bob Villella, Borough Manager, 525 Lawrence Ave., Ellwood City, PA 16117. EOE

Village of Bradner in need of electrical lineworker candidates

The Village of Bradner is accepting applications for a qualified fulltime electrical lineworker position. Candidates must possess a high school diploma, five years of general electrical utilities experience, distribution lines, and substations, as well as the ability to respond to necessary field work on a daily and emergency basis. Water and waste water experience is preferred, but not necessary. Candidate must be willing to obtain these licenses if not currently held. A valid driver's license is required. A Class A CDL with air brake endorsement is required or must be obtained within six months of hire. This position will report to the Utility Superintendent.

Salary commensurate with experience plus an excellent benefit package. Applications and complete job description can be obtained at the village offices, located at 130 N. Main St., Bradner, OH 43406 or by contacting the fiscal officer at 419.288.2890. The Village of Bradner is an Equal Opportunity Employer.

AMP is accepting applications for open positions

American Municipal Power, Inc. (AMP) is seeking applicants for the following positions. For complete job descriptions, please visit the "careers" section of the <u>AMP</u> website or email to Teri Tucker at <u>ttucker@amppartners.org</u>.

Administrative Assistant: Duties in this position include administrative support for the senior vice president

of risk control/chief risk officer; assisting the contract manager with document preparation, filing and tracking; and drafting letters, narrative, statistical and/or other reports. High school diploma is required. Additional business, administrative, legal or technical training is preferred. A minimum of three years of experience in a fast-paced corporate environment is required.

Treasury Professional: Reporting to the assistant vice president of treasury and cash management, this position provides high level of subject matter expertise and internal consultation on the best practices to obtain, evaluate, interpret, record and analyze financial data utilized in the preparation of financial statements. Works with internal and external sources to assure proper understanding and reporting of financial data. Understands and participates in the development of controls. Identifies, prioritizes, assesses measures, manages, monitors and reports on risk. Identifies and remediates internal control deficiencies. Provides expertise regarding complex cross functional projects and other activities that support strategic initiatives.

Bachelor's degree and a minimum of three years of relevant experience are required. Certified Treasury Professional (CTP) or equivalent professional accreditation, and proficiency with Treasury Workstation and Oracle Cash Management applications are preferred.

Danville Utilities Department has positions available

The City of Danville Utilities Department is seeking candidates for the following positions. For more information and to apply online, please visit <u>www.</u> <u>danville-va.gov</u>. Positions will remain open until filled. Equal Opportunity Employer.

Director of Power & Light: The director manages the overall operations of the city's electric system that serves approximately 43,000 homes and businesses from 17 substations in a 500-square mile service territory covering all of Danville and portions of a tri-county area. Education and experience combined to be equivalent to a bachelor's degree in electrical engineering or business administration and seven to nine years in energy utilities with considerable management experience. Possession of or ability to obtain Certification as a Professional Engineer in the Commonwealth of Virginia is desirable. Salary range: \$79,356 - \$95,227.

Key Accounts Manager: A qualified professional is needed to manage major accounts, administer energy efficiency programs; coordinate customer information and education activities, promote service offerings, and participate in budgetary, accounting, and utility rate computations. Education and experience equivalent to a bachelor's degree in engineering, business marketing, or other related field and extensive experience preferred in marketing, business retention, economic development or utility industry experience with large customers. Compensation pay range: \$51,345.00 - \$61,614.00/ DOQ.

please pass along

From: kenandchar <kenandchar@roadrunner.com> To: "Roxanne Dietrich" <rdietrich@napoleonohio.com> Cc: "Steve and Kim Dietrich" <dietrich@roadrunner.com>

Dear City Manager and Council:

The Napoleon Civic Center project just wanted to shout out our praise and thank you to the city electrical and city recreation departments for their help with the 2014 NCC PUMPKIN FESTIVAL on October 25th.

They were all so cooperative and easy to work with. Steve and Kim Dietrich, festival grounds and facilities committee chairs, could not have been happier with how efficient and pleasant all the city workers were.

Kudos and thank you. Ken Neuenschwander Napoleon Civic Center Project ---community



This email is free from viruses and malware because <u>avast! Antivirus</u> protection is active.

Fw: Copies of handouts / information from last DATA meeting

From: "Gregory J Heath" < gheath@napoleonohio.com> To: "Roxanne Dietrich" < rdietrich@napoleonohio.com> 10/29/14 10:02 AM

To: "Roxanne Dietrich" <rdietrich@napoleonohio.com> Attachments: statevs.localemplychart.pdf (44.7 kB); Froling article 10 17 14.pdf (1.4 MB); 2007 - 2013 Tax Revenue Template.xlsx (10.5 kB);

-----Original Message-----From: "Michelle Jordan" <datataxgroup@gmail.com> To: "undisclosed-recipients:"@napoleonohio.com Date: 10/29/2014 09:53 AM Subject: Copies of handouts / information from last DATA meeting

Good morning!

At our DATA meeting last week, Kent Scarrett showed a chart indicating the increase in State employment and the decrease in municipal employment. This chart is attached.

Also attached is an article by Dave Froling and Jeffrey Miller, titled "The Ohio Supreme Court Decides Two Important Municipal Income Tax Cases Involving the Ohio Constitution."

Please feel free to share these handouts with anyone who might be interested.

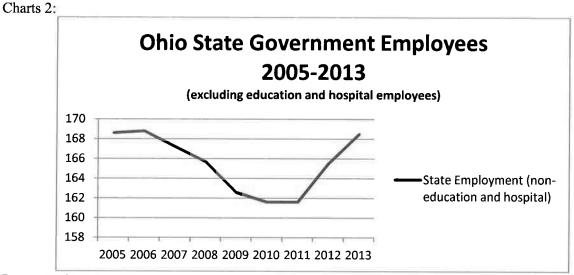
Also attached you will find a blank chart. Please complete for your municipality and return to me as soon as possible. We are looking at municipal income tax revenue from post-recession through 2013. By providing your gross receipts, minus refunds to arrive at net municipal income tax revenue, we will be making a comparison of like-figures from across the state. If you had a rate increase during this period, please indicate the previous rate, date of change, and new rate. If you had a reduced (or change in) credit during this time, please indicate previous credit, date of change, and new credit limit. I appreciate your assistance with this project!!

Have a wonderful day!

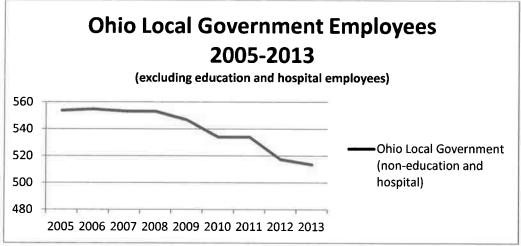
Michelle

--Michelle Jordan DATA Dayton Area Tax Administrators

Tax Manager, Dayton Branch Office Central Collection Agency 371 W Second St, Suite 110 Dayton OH 45402 937.227.1359 Office 216.857.7382 Cell www.ccatax.ci.cleveland.oh.us Municipalities in Ohio have survived by making the tough decisions that state lawmakers have been unwilling to make, i.e., cutting employment and services—by doing so, local governments have delivered on the promises that state lawmakers made, while state lawmakers flagrantly violated those promises;



Source: U.S. Census Bureau



Source: U.S. Census Bureau

The Ohio Supreme Court Decides Two Important Municipal Income Tax Cases Involving the Ohio Constitution

By David A. Froling and Jeffrey A. Miller

David Froling and Jeffrey Miller explain the importance of two recent municipal income tax cases and what type of impact these decisions may create going forward.

hio is a unique state when it comes to local tax issues. Ohio has roughly 600 municipal taxing jurisdictions. Each jurisdiction imposes an income tax on individuals and businesses, and the manner in which the tax is calculated can, and often does, vary by jurisdiction. In the last year, the Ohio Supreme Court decided two significant municipal income tax cases. This article summarizes these two cases so you can effectively counsel your clients/employer going forward.

James L. and Angeline O. Gesler v. City of Worthington¹

Gesler involved competing Ohio constitutional provisions. On one hand, the Ohio Constitution confers upon home rule municipalities all powers of local self-government, which includes the power to levy taxes.² On the other hand, the Ohio Constitution confers upon the Ohio General Assembly the power to limit home rule municipalities' power to levy taxes.³

On November 19, 2013, the Supreme Court of Ohio released a carefully worded decision in which the court ruled in favor of James and Angeline Gesler and reversed the Ohio Board of Tax Appeals (Board). The court held the Board's decision

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TWO IMPORTANT MUNICIPAL INCOME TAX CASES INVOLVING THE OHIO CONSTITUTION

violated the Ohio Constitution's home rule provisions because the Board's decision to deny a refund impermissibly conferred powers upon the Ohio General Assembly beyond those provided by the Ohio Constitution.

The court's analysis in Gesler has ramifications beyond the facts presented therein. At minimum, Gesler makes clear that when a home rule municipality exercises its taxing power under its constitutionally granted powers of local self-government, its powers are broad.

Mr. Gesler was a professional accountant providing tax advisory services through a sole proprietorship. Prior to the tax years at issue, a client of Mr. Gesler's granted Mr. Gesler stock options as payment for tax services. In 2005, 2006, and 2007, Mr. Gesler exercised the stock options and reported schedule C business income on his federal income tax returns. The Geslers filed City of Worthington ("Worthington") tax returns for those years, reported the Schedule C income, and paid Worthington tax. Thereafter, the Geslers filed refund claims with Worthington for each year arguing the pertinent Worthington tax ordinances imposed tax on "net profits" and defined "net profits" as "the individual's profit other than amounts required to be reported on schedule C***." (Emphasis added.) Worthington denied the Geslers' refund claims. The Geslers appealed to the Board. The Board held that although Worthington's ordinance clearly and unambiguously did not impose tax on schedule C business income, Ohio Revised Code ("R.C.") section 718.01(A)(7) required municipalities imposing income tax to define "net profits" to include schedule C business income. According to the Board, the Ohio statute overrode Worthington's ordinance so Worthington had imposed income tax on the Geslers' schedule C business income notwithstanding Worthington's ordinance to the contrary.

Mr. Gesler argued the Ohio Constitution's Home Rule Amendment vested Worthington with all powers of local self-government and that the Ohio Constitution vested the Ohio General Assembly with only a negative power to "limit" Worthington's exercise of its taxing powers. Mr. Gesler further argued that Worthington's decision *not* to tax schedule C business income could not be trumped by the Ohio General Assembly's mandate that municipalities must tax Schedule C income. Under circumstances where Worthington chose not to exercise its taxing power by excluding certain subject matter from its tax, there was no exercise of Worthington's taxing power for the Ohio General Assembly to "limit." In that regard, the Board's decision that Ohio statute R.C. 718.01(A)(7) trumped Worthington's ordinance impermissibly infringed on Worthington's powers of local self-government. The court agreed, holding Worthington's decision not to tax schedule C business income was a valid exercise of the powers granted to Worthington by the Ohio Constitution, and that the Ohio General Assembly "cannot command Worthington to impose tax on Schedule C income when Worthington has chosen not to tax that income***."4 As a matter of constitutional law, the Ohio statutes at issue could not be used to impose tax on income that Worthington chose to exempt from tax. The court ordered Worthington to issue the Geslers' refund with statutory interest.

Gesler affirms the court's landmark decision in Cincinnati Bell Telephone Company v. City of Cincinnati.⁵ Gesler itself is a landmark case because Gesler expands on the court's legal analysis in Cincinnati Bell. Gesler provides tax practitioners and municipalities with further clarity regarding how to navigate competing Ohio constitutional provisions. That said, Gesler does not answer all the questions. Indeed Gesler raises questions not apparent in Cincinnati Bell.

The court's analysis in Gesler has ramifications beyond the facts presented therein. At minimum, Gesler makes clear that when a home rule municipality exercises its taxing power under its constitutionally granted powers of , local self-government, its powers are broad.⁶ Conversely the Ohio General Assembly's powers of limitation are not as broad. Indeed, the Ohio General Assembly's powers to limit the home rule municipality's exercise must be "interpreted in a manner consistent with the purpose of home rule."7"In the absence of an express statutory limitation demonstrating the exercise, by the General Assembly, of its constitutional power, acts of municipal taxation are valid."8 The Ohio Constitution confers a balanced delegation of power, by the people, to municipalities and the General Assembly.9 "This balance is best maintained by interpreting the specific limiting power of the General Assembly so that it does not engulf the general power of taxation delegated to municipalities."10

The court's statement that the Ohio General Assembly lacks the authority to command a municipality to impose tax on certain types of income raises questions of whether, and to what extent, the Ohio General Assembly may have already overstepped its authority in portions of R.C. Chapter 718. Similarly, given that the court did not have to address whether the Worthington ordinance actually conflicted with the applicable Ohio statutes, the court's holding raises a broad question as to the proper interplay between R.C. Chapter 718 and municipal income tax ordinances. Indeed, *Gesler* raises questions regarding the constitutionality of certain provisions within Am. Sub. H.B. 5, which is currently pending in the Ohio Senate's Finance Committee.

*Panther II Transportation, Inc. v. Village of Seville*¹¹

On March 19, 2014, the Ohio Supreme Court released another case addressing the interplay of state versus municipal taxing powers. In *Panther II*, the court addressed a question of state preemption of municipal income tax that was set forth in former R.C. 4921.25. That statute provided:

... all fees, license fees, annual payments, license taxes or taxes or other money exactions, except the general property tax, assessed, charged, fixed or exacted by local authorities such as municipal corporations ... are illegal and are superseded by [Ohio Revised Code sections providing for state regulation of motor transportation companies].

The Village of Seville ("Seville") imposed a net income tax on businesses doing business in the village.¹² Seville's tax was not specific to any one industry, nor did Seville exclude transportation companies from its tax.

Panther II Transportation, Inc. ("Panther") argued that the broad preemptive language used by the Ohio General Assembly precluded Seville from imposing its municipal income tax on Panther. Seville, on the other hand, argued that the Ohio General Assembly sought only to preclude regulatory fees and taxes and that Seville's generally applicable municipal income tax was not preempted by state law. In that regard, Seville argued that the language used by the Ohio General Assembly was not an "express act of restriction" that would preempt the municipal income tax because the Ohio General Assembly had not specifically identified municipal income taxes as being the target of preemption. Indeed, Seville pointed out that at the time of the subject statute's enactment, there was not a single municipal income tax in the state of Ohio. Thus, the Ohio General Assembly could not have intended to limit application of municipal income taxes because none existed in Ohio.

The court performed its analysis within the constitutional framework it had previously laid down in prior cases such as *Cincinnati Bell* and *Gesler*, aptly paraphrasing the holdings of those cases as follows:

FALL 2014

Thus, municipal governments have plenary power to tax, but the General Assembly has authority to impose specific limits on that power. Moreover, we have held that the state's power to preempt must be exercised by express provision; we will not imply a preemption merely by virtue of the state's entering into a particular area of taxation itself. (citations omitted).¹³

At present, the line between a municipality's taxing power and the Ohio General Assembly's authority to limit that power is not well defined.

Within that framework, the court had little difficulty affirming the court of appeals and ruling in favor of Panther. The court applied the broad language used by the Ohio General Assembly and determined such language preempted municipal income taxation of motor transportation companies. Indeed, the court held that the statute was so clear that no interpretation by it was required.¹⁴ Notably, the court refused the invitation of Seville to expand municipal taxing powers by requiring specificity from the Ohio General Assembly in statutes exercising its constitutionally granted power to limit municipal taxation. The court held that an "express act of restriction" need not specifically identify the tax to be preempted, nor was it relevant that the municipal income tax did not exist at the time the statute was enacted.¹⁵ Relative to the court's decision in Gesler, the court said Seville misunderstood Cincinnati Bell. Seville confused "explicitness on the one hand and specificity on the other."16

Cincinnati Bell does require 'an express act of restriction by the General Assembly' for local taxes to be preempted. Consistent with that requirement, former R.C. 4921.25 very explicitly states that local taxes are 'illegal' and 'superseded.'

But Cincinnati Bell does not state that an express preemption must specifically identify the tax to be preempted. Nor does it necessarily follow that the legislature must specifically have that tax in mind (here, an income tax that did not exist when the predecessor of former R.C. 4921.25 was enacted) as the type of tax that will be preempted. Indeed, in the context of Cincinnati Bell's reasoning, the requirement of "an express act of restriction" means only that the state

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does not preempt local taxes merely by enacting a similar tax of its own.¹⁷

Thus, the court reaffirmed the broad power held by the Ohio General Assembly to expressly limit municipal taxation and held that Seville could not impose its income tax on Panther.

What is clear following Gesler is that municipalities have both privileges and responsibilities attendant to their status as constitutionally empowered taxing authorities.

Concluding Thoughts

At present, the line between a municipality's taxing power and the Ohio General Assembly's authority to limit that power is not well defined. This area of Ohio law will undoubtedly require further illumination by the court. Adding further complexity is Am. Sub. H.B. 5 which is pending in the Ohio Senate. At present, Am. Sub. H.B. 5 contains a number of provocative provisions that are constitutionally guestionable. It remains to be seen which provisions the Senate will adopt. And should Am. Sub. H.B. 5 become law, it remains to be seen whether municipalities will respect Am. Sub. H.B. 5 and update their ordinances accordingly or instead rely on Cincinnati Bell and Gesler to argue the Ohio General Assembly crossed the line; the delicate balance has been breached; Am. Sub. H.B. 5 violated the municipality's constitutional right to exercise all powers of local self-government.

What is clear following *Gesler* is that municipalities have both privileges and responsibilities attendant to their status as constitutionally empowered taxing authorities. Thus the Ohio General Assembly cannot impose municipal income tax on behalf of municipalities. Municipalities can impose tax only through their ordinances. Accordingly municipalities must update their ordinances to utilize pro-municipality changes that the Ohio General Assembly makes to R.C. Chapter 718. Municipalities cannot circumvent their ordinances through regulations or tax return instructions. Municipalities cannot assert that R.C. Chapter 718 serves to fill in the blanks when municipal ordinances are silent or otherwise incomplete. Municipalities cannot assert that R.C. Chapter 718 serves as a safety net for the benefit of municipalities when municipal ordinances are defective, and municipalities cannot assert that R.C. Chapter 718 trumps municipal ordinance when R.C. Chapter 718 is more advantageous to the municipality from a revenuegeneration standpoint.

From a practical perspective, practitioners should understand that Ohio is an unusual state, in that certain municipalities have *constitutionally* granted home rule powers that may not be infringed upon by the state. Thus, in municipal tax disputes, in addition to ordinances, regulations, city charter, and statutes, the Ohio Constitution may also bear on the proper legal conclusion. Under circumstances where the question involves a facial conflict between an Ohio statute and municipal tax ordinance, *Gesler* makes clear that a threshold question is which body of law is dominant. That question is answered by reference to the Ohio Constitution.

ENDNOTES

- James L. and Angeline O. Gesler v. City of Worthington, 138 Ohio St.3d 76 (Nov. 19, 2013).
- ² See, Ohio Const. Art. 18, Sections 3 and 7. There are two types of municipalities in Ohio: charter cities and statutory cities. Charter cities sprang from the Ohio Constitution; statutory cities sprang from statutes enacted by the Ohio General Assembly. Certain Ohio Constitutional provisions apply to charter cities and certain Ohio Constitutional provisions apply to statutory cities. Worthington is a charter city. When addressing a local tax issue it is important to know whether the municipality at issue is a charter city or a statutory city.
- ³ See, Ohio Const. Art. 18, Section 13. C.f. Ohio Const. Art. 13, Section 6 (applying to statutory cities).
- ⁴ Gesler at ¶22.
- ⁵ Cincinnati Bell Telephone Company v. City of Cincinnati, 81 Ohio St.3d 599 (1998).
- 6 Gesler at ¶20.
- Id. citing Cincinnati Bell at 605.
- ⁸ Id. citing Cincinnati Bell at 606-607.
- 9 Cincinnati Bell at 606-607.
- ¹⁰ Id. Emphasis added.
- Panther II Transportation, Inc. v. Village of Seville, 138 Ohio St. 3d 495 (Mar. 19, 2014).
- ¹² Seville is a statutory city not a charter city.
- ¹³ Panther at ¶ 11 citing Cincinnati Bell at 602 and Gesler at ¶ 17 and 21.
- 14 Panther at ¶ 16.
- 15 Id. at ¶¶ 19-20.
- 16 Id.
- 17 Id.

TAX YEAR	TOTAL GROSS RECEIPTS	TOTAL REFUNDS ISSUED	TOTAL NET RECEIPTS (Column B minus Column C)
2007			
2008			
2009			
2010			
2011			
2012			
2013			