
Memorandum

To: Mayor & Members of Council
From: Monica Irelan, City Manager
Subject: General Information
Date: November 14, 2014

CALENDAR

AGENDA: *City Council* - Monday, November 17th @7:00 pm

C. APPROVAL OF MINUTES

1. Special Council Meeting Minutes of October 27, 2014
1. City Council Regular Meeting Minutes/November 3, 2014

G. INTRODUCTION OF NEW ORDINANCES AND RESOLUTIONS

1. **RESOLUTION NO. 070-14** a Resolution Authorizing the City Manager to Execute any and all Documents necessary to enter into the First Amendment to the Participating Member Schedule of the Master Service Agreement for the EcoSmart Choice Program; and Declaring an Emergency.
2. **RESOLUTION NO. 071-14** a Resolution Authorizing the City Manager to Execute any and all Documents Necessary to Enter into an Agreement for the Sale of Certain Real Property, as indicated in Exhibit A, to the State of Ohio; and Declaring an Emergency. (*Suspension Requested*)

H. SECOND READINGS OF ORDINANCES AND RESOLUTIONS - *None*

I. THIRD 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.

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

1. *Recommendation to Approve November Billing Determinants*
2. *Approval of Specifications, Documentation and Contracts for Chemicals for the Water Treatment Plant and Wastewater Treatment Plant FY2015*
 - a. This project was part of the “blanket” Resolution authorizing items for bidding.
3. *Acceptance of WalMart Community Grant: \$2,200*
4. *Appeal to the Decision on Billing Dispute (Refer to Water/Sewer Committee)*

INFORMATIONAL ITEMS

1. **CANCELLATIONS**
 - a. Tree Commission
 - b. Parks & Recreation Committee
2. **AGENDA** – *Civil Service Commission*; Tuesday, Nov. 18th @ 4:30 pm
3. AMP Update/November 14, 2014
4. Greg Heath Items:
 - a. Email on HB5

MI:rd
Records Retention
CM-11 - 2 Years

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

 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
					8:00 AM 2015 Budget Review	8:00 AM 2015 Budget Review
16	17	18	19	20	21	22
	7:00 PM City COUNCIL Meeting	4:30 PM Civil Service Commission Meeting	AMP - Bisher @Danville, VA			
23	24	25	26	27	28	29
	6:30 PM FINANCE & BUDGET Committee Meeting 7:30 PM SAFETY & HUMAN RESOURCES Committee Meeting			HOLIDAY - Thanksgiving		
30	1	2	3	4	5	6
	6:15 PM TECHNOLOGY Committee 7:00 PM City COUNCIL Meeting					

**2015 Revenue Review
For 2015 Budget
(Continued)**

Electric Fund, and Refuse Fund; these transfers go back into the General Fund for cost centering purposes. Heath reported that the General Fund Property Tax represents the inside 10 mill tax levy with 2 mill allocated to the General Fund, adding that Council could consider an additional property tax levy for operational costs if necessary; adding that this would take a vote of the people.

Heath reported that the Fire Protection Contracts represent the Township payments pursuant to their contracts.

Heath reminded Council that the Municipal Court controls the Court fines and costs; adding that these revenues have decreased from previous years. Marihugh stated that the distance of the City from Bowling Green is the reason for the decrease; Wilson requested an explanation from the Court for the decrease. Ridley asked what other factors contribute to this; Ireland stated that she has asked Judge Rosebrook about the reasons for this decrease with no clear answer, and offered to research the question again; Council agreed that they will ask during the Budget discussions. Heath stated that the revenues do not exceed the cost of their expenditures, adding that Council does have control over setting salaries and appropriation levels.

Heath reported that the Miscellaneous Revenues are revenues that are either miscellaneous billed or are not related to a fee or fine. Marihugh believes that the permit fees cannot be raised above the competition; Heath believes that the economy has caused building to decrease all over.

Heath reported that Interest earnings are based on City Policies including only investing in safe investments versus speculative investments; adding that the maximum revenue from this Fund has been \$1.3 million in the past; the 2015 projection currently is \$88,000 total for all funds combined.

Heath reported that the External Reimbursement Revenue Account consists of the Court and Prosecutor contracts with the County which remains the same; the court staff currently receives two (2) paychecks, one (1) from the State and one (1) from the City with the County reimbursing their share to the City.

Heath reported that the shared expenses of the Administrative Departments represent the Legislative Department, the Mayor, the City Manager, the Human Resources Department, the MIS Department, the Engineering Department, one (1) Police Dispatcher, and the Buildings and Properties Department. Heath stated that previously, over twenty (20) years ago, these were directly charged to all funds, now they are reimbursed. Heath believes these reimbursement amounts are maxed out currently, which is a wash to actual expenditures, netting twenty five percent (25%) to the General Fund and seventy five percent (75%) being allocated between the Electric Fund, Water Fund, Sewer Fund, and Sanitation Fund.

Heath reported that the Transfers represent the Hotel/Motel Tax, Unclaimed Monies Fund, Income Tax Fund, Law Library Fund, Miscellaneous Excess Fund, and the Kilowatt per Hour Tax. The 2014 General Fund projection was estimated at \$5.6 million; the 2015 estimate is \$5.5 million. Heath stated this is a balanced budget, and historically tries to keep a \$1 million balance in the General Fund from one year to the next.

Heath stated that there may be some changes made to the revenue before the budget review meetings.

**2015 Revenue Review
For 2015 Budget
(Continued)**

Heath stated that the allocation of revenues among the Special Revenue Funds are determined by the tax levies; the City has levied the maximum number of tax levies allowed and the additional allocations are dictated by the Ohio Revised Code.

Marihugh asked what part of the State Highway Fund will be decreased due to the eight (8) miles of Riverview Avenue that is to be turned over to the City; Heath is not certain if this property has been turned over to the City as of yet; Irelan believes this will be turned over to the City now that the project has been closed.

Heath stated that he will be presenting the EMS Run Rates based on Medicare Inflationary Rates at the next Safety & Human Resources Committee meeting; Heath commended Council for keeping current on the updates regarding these rates.

Heath stated that Assistant Finance Director Peddicord works with Parks and Recreation Director Cotter regarding the Parks & Recreation estimates, adding that the Parks & Recreation Department has a tax levy with no costs deducted from that figure.

Heath reported that no grant is anticipated for the upcoming year for the Fire Department.

Heath reported that the Scott Street Improvement Project Fund had funds moved in that were not spent and will be sent back to the fund of origination next year but are currently available. Marihugh asked when this will be finalized; Hayberger believes this is mostly paid out.

Heath stated that electric sales are dependent on cost of purchased power; base rates were not increased for the projected amount listed.

Heath reported that the Electric Development Fund is the self-insurance fund for certain items, and reimbursables and transfers should always tie out evenly.

Heath explained the additional funds listed in the memo with no questions from Council.

Heath reported that an increase was estimated in the rates in the Water Fund however a conservative approach was used as Heath does not know yet where the satellite customers stand. Marihugh asked if there were concerns regarding the City having no partners in the rehabbing of the water plant; Irelan stated that she does not have that impression. Heath stated there are still contracts with the original entities. Marihugh stated the he would like to know how to collect the money that was spent on the proposed plant; Hayberger stated this would be part of the negotiations process. Marihugh asked Heath how this impacted his projected figures; Heath stated that it does not impact the projected figures because the satellite customers are still operating under contracts with an obligation to pay their allocated share. Irelan stated that the conversation with the satellite customers has deemed that every aspect of the rehabbing plan is negotiable and is still moving forward, adding that the contracts are still in effect. Heath stated that if the satellite customers are lost, this represents approximately twenty percent (20%) of revenue, however there will also be expenditure reductions to offset that amount; adding that McClure and Malinta are not billed but the master meter is; and the City does some billing for the Henry County Regional Water and Sewer.

Heath stated that there are no big projects planned for the next year except for the

**2015 Revenue Review
For 2015 Budget
(Continued)**

water plant. Marihugh asked when the construction projects that were held off by previous Councils that was related to required sewer projects would be added to the project list; Ireland stated that the projects have all been worked on in the meantime, none were put on hold. Ireland stated that these have already been listed in the bills for Council to see and have all been approved. Ireland stated that the first three (3) years were used for the planning and testing, and the City is currently in the process of monitoring the projects. Marihugh believed there was physical construction added to this; Ireland will research this and inform Marihugh.

Heath summarized that Council has been presented with the debt, the initial salary, wages and fringe benefits, and revenue; now these figures will be consolidated and the budgetary presentations will be made; the goal is to have the completed budget books to Council members by November 10th for the budget review meetings on November 14th and 15th. Heath reminded Council that the Budget is projected on what the City has control over including allocation, the Electric Fund, and expenditures. Heath believes that Liberty Center just passed a credit deduction on Income Tax which is the only item that can be controlled in the General Fund; Heath cautioned Council not to wait too long to make this decision as the State may also take this control away as well. Helberg asked if any adjustments to the Fund Balances should be made; Ireland stated that her budgeting technique may be changed for next year; starting with a revenue number and expending from that figure. Ireland does not want to rely on the carryover as much as it is currently; this year's budgeting will be similar to past budgetary practices, but in future years the process will change to a revenue/expenditure format. Heath stated that the revenue conservative estimates drive the expenditure side to be used as a buffer, forcing a reduction that has kept a balance of one million dollars in the General Fund; adding that if the City spends more than taking in without a buffer, the decrease becomes exponential. Maassel believes this should be monitored monthly; Heath stated that he monitors the major detailed funds monthly.

**Any Other Matters
Or Items Currently
Assigned To The
Committee**

None

**Finance Motion To
Adjourn**

Motion: Ridley
To adjourn the meeting at 7:55 pm

Second: Wilson

**Passed
Yea- 4
Nay- 0**

Roll call vote on above motion:
Yea- Maassel, Ridley, Wilson, Behm
Nay-

**Council Motion To
Adjourn**

Motion: Marihugh
To adjourn the meeting at 7:55 pm

Second: Maassel

**Passed
Yea- 6
Nay- 0**

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

Approved:

Date

John Helberg, Council President

<p>Passed Yea- 6 Nay- 0</p>	<p>Roll call vote on above motion: Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg Nay-</p>
<p>Passed Yea- 6 Nay- 0</p>	<p>Roll call vote to pass Ordinance No. 067-14 under suspension of the rules Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg Nay-</p>
<p>Introduction Of Resolution No. 068-14</p>	<p>President Helberg read by title 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 (<i>Suspension Requested</i>)</p>
<p>Motion To Approve First Read</p>	<p>Motion: Maassel Second: Comadoll To approve first read of Resolution No. 068-14</p>
<p>Discussion</p>	<p>Heath reported that this is the companion Ordinance to Ordinance No. 067-14, and it refers to funds received from the Law Library Fund.</p>
<p>Motion To Suspend The Rules</p>	<p>Motion: Sheaffer Second: Comadoll To suspend the rules requiring three readings</p>
<p>Passed Yea- 6 Nay- 0</p>	<p>Roll call vote on above motion: Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg Nay-</p>
<p>Passed Yea- 6 Nay- 0</p>	<p>Roll call vote to pass Resolution No. 068-14 under suspension of the rules Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg Nay-</p>
<p>Introduction Of Ordinance No. 069-14</p>	<p>President Helberg read by title 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 (<i>Suspension Requested</i>)</p>
<p>Motion To Approve First Read</p>	<p>Motion: Marihugh Second: Maassel To approve first read of Ordinance No. 069-14</p>
<p>Discussion</p>	<p>Rob McColley, Community Improvement Corporation (CIC) Director, distributed a fact sheet regarding Defiance Stamping Company; see attached.</p> <p>McColley reported on behalf of the CIC and Defiance Stamping Company, with Tim Albertson, Chief Financial Officer of Defiance Stamping, that this agreement is similar to the Koester Corporation Income Tax Rebate Agreement. McColley stated that the scale listed provides the corresponding milestone levels for Defiance Stamping to receive the income tax rebate, and there is a cap that limits the amount of annual rebate allowed to \$23,625.</p> <p>McColley recommends Council approve this Ordinance.</p> <p>Maassel asked Albertson to explain the role that the CIC played in moving Defiance Stamping Company to Napoleon; Albertson stated that the CIC website is where the industrial building was found, Albertson received a tour of the facility and found that this was exactly what the company wanted and it will allow the company the</p>

	opportunity to grow.
Motion To Suspend The Rules	Motion: Sheaffer Second: Marihugh To suspend the rules requiring three reads
Passed	Roll call vote on above motion:
Yea- 6	Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg
Nay- 0	Nay-
Passed	Roll call vote to pass Ordinance No. 069-14 under suspension of the rules
Yea- 6	Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg
Nay- 0	Nay-
Second Read Of Ordinance No. 061-14	President Helberg read by title Ordinance No. 061-14, an Ordinance amending the Fixed Asset Policy of the City of Napoleon
Motion To Approve Second Read	Motion: Maassel Second: Wilson To approve second read of Ordinance No. 061-14
Discussion	Heath reported there is no change from the First Read of the Ordinance.
Passed	Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg
Yea- 6	Nay-
Nay- 0	
Second Read 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 Second Read	Motion: Comadoll Second: Maassel To approve second read of Resolution No. 062-14
Discussion	Heath reported there is no change from the First Read of the Resolution.
Passed	Roll call vote to approve second read of Resolution No. 062-14
Yea- 6	Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg
Nay- 0	Nay-
Second Read Of Ordinance No. 065-14	President Helberg read by title 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
Motion To Approve Second Read	Motion: Comadoll Second: Maassel To approve second read of Ordinance No. 065-14
Discussion	Heath reported there is no change since the First Read of the Ordinance.
Passed	Roll call vote to approve second read of Ordinance No. 065-14
Yea- 6	Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg
Nay- 0	Nay-
Third Reads Of Ordinances And Resolutions	There are no third reads of Ordinances and Resolutions.

GOOD OF THE CITY
Discussion/Action

**Award Of Bid:
Replacement Of PD
Quonset Hut Roof**

Weitzel distributed a memo regarding the bid opening for the Quonset Hut Roof Project; see attached.

Irelan reported that one (1) bid was opened on Wednesday, October 29; the bid was from Richland Co. & Associates, Inc. in the amount of \$36,640 which is under the estimated budget amount of \$38,000; although the bid documents lacked the Certified Corporate Resolution and the Delinquent Property Tax Affidavit, the Legal Department has made arrangements to obtain the missing documents.

Irelan recommends awarding the contract for replacement of the Police Department Quonset hut roof to Richland Co. & Associates, Inc. in the amount of \$36,640.

**Motion To Award
The Contract For
Replacement Of PD
Quonset Hut Roof
To Richland Co. &
Assoc., Inc. \$36,640**

Motion: Maassel Second: Sheaffer
To award the replacement of Police Department Quonset Hut Roof contract to Richland Co. & Associates, Inc. in the amount of \$36,640

Passed
Yea- 6
Nay- 0

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

**Award Of Bid:
Recycling Processing
Contract**

Lulfs distributed a memo regarding the bid opening for the 2014 Recycling Processing Contract; see attached.

Irelan reported that one (1) bid was opened for the 2014 Recycling Processing Contract on Wednesday, October 29 from Werlor Waste Control & Recycling, Inc. in the amount of thirty seven dollars (\$37) per ton, estimated to be \$27,750.

Irelan recommends awarding the 2014 Recycling Processing Contract to Werlor Waste Control & Recycling, Inc. in the amount of thirty seven dollars (\$37) per ton.

Marihugh asked if there was a sliding scale included in the bid documents to which adjustments could be made if the price of recyclables changed; Lulfs replied yes, this was included in the bid documents. Lulfs stated that the estimated budgeted amount was approximately \$31,000 but this can be adjusted currently; no reasoning was provided as to why the local company did not bid.

**Motion To Award
2014 Recycling
Processing Contract
To Werlor Waste
Control & Recycling
Inc. \$37/Ton**

Motion: Marihugh Second: Maassel
To award the 2014 Recycling Process Contract to Werlor Waste Control & Recycling, Inc. in the amount of \$37 per ton

Passed
Yea- 6
Nay- 0

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

**Acceptance Of Rotary
Club Donation: \$500**

Irelan reported that the Rotary Club donates money in exchange for the set up and tear down of their weekly meetings.

<p>Motion To Accept Rotary Donation Of \$500</p>	<p>Motion: Comadoll Second: Wilson To accept the Rotary Club donation of \$500</p>
<p>Passed Yea- 5 Nay- 0 Abstain - 1</p>	<p>Roll call vote on above motion: Yea- Sheaffer, Marihugh, Comadoll, Wilson, Helberg Nay- Abstain- Maassel</p>
<p>Appeal To Decision On Billing Dispute</p>	<p>Heath requested the discussion regarding the Appeal to the decision on billing dispute be referred to the Water, Sewer, Refuse, Recycling & Litter Committee.</p>
<p>Helberg Referred Appeal To Decision On Billing Dispute To The Water, Sewer, Refuse, Recycling & Litter Committee</p>	<p>Helberg referred the Appeal to the decision on billing dispute to the Water, Sewer, Refuse, Recycling & Litter Committee</p>
<p>Approval Of Plans, Specifications, Documentation And Contracts For Janitorial Services</p>	<p>Irelan reported that janitorial services were last bid in 2006 and has been reapproved on a yearly basis; this is to be bid again to allow for competition.</p>
<p>Motion To Approve Plans, Specifications, Documentation, And Contracts For Janitorial Services</p>	<p>Motion: Wilson Second: Maassel To approve the plans, specifications, documentation, and contracts for janitorial services</p>
<p>Passed Yea- 6 Nay- 0</p>	<p>Roll call vote on above motion: Yea- Sheaffer, Marihugh, Comadoll, Wilson, Maassel, Helberg Nay-</p>
<p>Henry County Economic Development Plan Update</p>	<p>Rob McColley, CIC Director, distributed the finalized Henry County Economic Development Plan; see attached.</p> <p>Glenn Grisdale, Reveille, explained the status of the Economic Development Plan.</p> <p>Grisdale stated that the report includes the methodology of economic development in Henry County; the report can be used as a comprehensive plan for communities that did not have an economic development plan; the report is broken down Countywide and by local communities. Grisdale stated that he did research with the Chamber of Commerce (COC), the Community Improvement Corporation (CIC), and with Nick Rettig of Henry County Regional Water and Sewer (HCRWS) to find the priority projects; Grisdale researched past comprehensive plans with Lulfs, and the Executive Summary is built upon the six (6) goals and thirty three (33) objectives decided upon.</p> <p>Grisdale stated that the economic development environment and tools were memorialized, and the Economic Analysis is summary of supporting documents condensed to explain why quality of life is as important as jobs for economic development; adding that the City had a four percent (4%) increase in population and</p>

**Henry County
Economic Development
Plan Update
(Continued)**

a six percent (6%) increase in economic activity. Grisdale stated that themes are discussed for positioning the community as neighborhood friendly for future investing including the importance of planning, zoning, nuisance abatement and inspections, and the report also documented locations of Community Reinvestment Acts (CRAs) and the current zoning locations.

Grisdale stated that the Market Analysis pulled demand information from the consumer survey and was crossed with supply information, adding that there was \$233 million in consumer expenditures and \$290 million in supplier expenditures, which included the surplus of fuel sales. Grisdale stated there is a gap in car dealerships and drug/healthcare and beauty items, along with a \$3.6 million gap in liquor/beer sales, and a \$3.3 million gap in restaurants, which he believes to be a vital need in this community.

Grisdale stated that the 2008 Economic Development Plan was researched for the priority projects to find the continued relevance, which was crossed with the information received from the surveys, and this information is listed in the report beginning on page sixty six (66); Grisdale suggested reviewing this information annually.

Grisdale stated that the Recommendations section of the plan has nine (9) categories that are countywide; Grisdale suggested adopting mechanisms to minimize property blight. Grisdale stated that some advantages to be used as marketing tools are the amount of sidewalks within the City and the local schools having new facilities, and due diligence must be used in other areas to target areas such as promoting Liberty Center, riverfront properties and making use out of the old school.

Grisdale stated that the Implementation section of the report breaks down the economic development plan by objective with potential participants and a timeframe, adding that the report can be used to track progress, and the document can be changed as progressions are made and the maps can be easily updated.

Helberg stated that economic development in the past has focused on bringing business into the City; currently however businesses have gone to other cities due to lack of employees, and this report shows that the City must work on drawing in qualified workers first. Ireland stated that collaboration is important; the new generation of economic development will focus on bringing other people to the table to work on a grassroots plan by utilizing strengths and building a foundation. Ireland believes Code enforcement is important and this has been increased in the Historic District. Ireland stated that the City was selected in October to be part of the Building Doctor program seminar to instruct cities how to detect issues early, such as moldings, before it becomes a code enforcement violation to help businesses stay strong.

Helberg believes the Building Department has done well to minimize the blight and nuisances which is related to other recommendations presented by the report. Grisdale stated that now is the time to work on the code enforcement issues.

**Helberg Referred
Henry County
Economic Development
Plan Update To
Municipal Properties,
Land Use & Economic**

Helberg referred Henry County Economic Development Plan to the Municipal Property, Land Use & Economic Development Committee.

Behm believes that this issue must be discussed to make improvements to benefit the area and increase the population, and to make plans to work with local businesses and community groups, and bring the ideas together to establish the conversation.

Nay- 0
Adjournment

Nay-
Meeting adjourned at 8:08 pm.

Approved:

John A. Helberg, Council President

Ronald A. Behm, Mayor

Gregory J. Heath, Finance Director/Clerk of Council

DRAFT

RESOLUTION NO. 070-14

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

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

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

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

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

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

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

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

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

Passed: _____

John A. Helberg, Council President

Approved: _____

Ronald A. Behm, Mayor

VOTE ON PASSAGE _____ Yea _____ Nay _____ Abstain

Attest:

Gregory J. Heath, Clerk/Finance Director

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

Gregory J. Heath, Clerk/Finance Director

RESOLUTION NO. 071-14

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE ANY AND ALL DOCUMENTS NECESSARY TO ENTER INTO AN AGREEMENT FOR THE SALE OF CERTAIN REAL PROPERTY, AS INDICATED IN EXHIBIT A, TO THE STATE OF OHIO; AND DECLARING AN EMERGENCY

WHEREAS, the State of Ohio desires to acquire a certain parcel or parcels of land for highway purposes on and over certain lands owned by the City of Napoleon, and more particularly described as follows:

PARCEL(S): 016-SH1, SH2, T

HEN 110-0.66, PID92833

SEE EXHIBIT A WHICH IS ATTACHED HERETO AND BY THIS REFERENCE MADE A PART HEREOF

WHEREAS, the State of Ohio has offered the sum of \$400.00 for the purchase of said certain parcel or parcels of land;

WHEREAS, the City of Napoleon now desires the City Manager to enter into an agreement with the State of Ohio for the sale of said described land; **Now therefore**,

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

Section 1. That, the City Manager, Monica Irelan, is directed to execute all documents necessary to enter into an agreement for the sale of land as described above to the State of Ohio. Furthermore, Monica Irelan shall be, and hereby is, the duly authorized, empowered and acting agent of the City of Napoleon for the purpose of executing and delivering to the State of Ohio all necessary instruments to effect a good and sufficient conveyance of said certain parcel or parcels of land from the City of Napoleon to the State of Ohio, for the above mentioned consideration.

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

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

Section 4. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the

earliest possible time because the clearance date for the State of Ohio is December 5th, 2014 which would affect the public peace, health or safety accessible to our citizens; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: _____
John A. Helberg, Council President

Approved: _____
Ronald A. Behm, Mayor

VOTE ON PASSAGE ____ Yea ____ Nay ____ Abstain

Attest:

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Resolution No. 071-14 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. Additionally, I certify that on November 17th, 2014 there was held a meeting of the Council for the City of Napoleon, at which a quorum was present; that this is a true and correct copy of a resolution adopted at said meeting, and that this resolution is in full force and effect and has not been revoked. In witness whereof, I subscribe my signature this _____ of November, 2014.

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

City of Napoleon

Fixed Asset Policy

Exhibit "A"



City of Napoleon
Fixed Asset Policy

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City of Napoleon
Fixed Asset Policy

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:

3.1 Land:

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

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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 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.

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Fixed Asset 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.

City of Napoleon
Fixed Asset Policy

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.

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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 **Appendix A** 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.

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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 **Appendix B** 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.

9.3 Responsibility Of The Receiving Department:

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.

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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 **Appendix C** 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).

10.1.3 Scrap

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.

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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 from 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

City of Napoleon
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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 except 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. Machinery: 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. Desks, Tables, Benches, Chairs: 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.

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3. Files, Cabinets, etc.: 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. Vehicles, Racks, etc.: 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 depreciation 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:

$$\frac{\text{Cost} - \text{Salvage Value}}{\text{Estimated Useful Life}} = \frac{\$10,000 - \$1,000}{4} = \$2,250$$

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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:

13.1 Additions:

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

City of Napoleon
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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 depreciation 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**

City of Napoleon
Fixed Asset Policy

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.

City of Napoleon Fixed Asset Policy

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 Cost
APP Appraised Cost
EST Estimated Cost

City of Napoleon
Fixed Asset Policy

Appendix A

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.

- 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.
Activity: Enter codes for General, Proprietary, or items ~~less than \$1,000~~ **\$7,500 AND GREATER**.
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 **appraisal**, an **estimation**, or the **actual value** 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 Policy

City of Napoleon
Fixed Asset Acquisition Record

To be completed by the Acquiring Department:

--	--

Department

Department Head

--	--

Serial Number

Vendor Name

--

Description

--	--	--

Misc User

Misc User

PO Number

(Refer to reverse side of form for Code Listings)

--	--	--	--

Location Code

Department Code

Category Code

Activity Code

--	--	--

Fund Code

Acq Code

Value Code

--

Ins Value

--

Quantity

--

Cost/Unit

--

Total Cost

--

Acq Date

Please include any additional information regarding the fixed asset acquisition.

--

--	--

Department Head 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

City of Napoleon
Fixed Asset Policy

Appendix B

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 Policy

City of Napoleon
Fixed Asset Transfer Record

To be completed by the Giving Department:

--	--

Tag Number

Serial Number

--

Description

--	--

Giving Department Head Signature

Date

To be completed by the Receiving Department:

(Refer to reverse side of form for Code Listings)

--	--	--	--

New Department Code

New Category Code

New Activity Code

New Fund Code

--

Date Changed

--	--

Receiving Department Head 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 transfer.

--	--

Finance Director Signature

Date

City of Napoleon
Fixed Asset Policy

Appendix C

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:

- Tag Number: 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.
- 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; if only disposing of a portion of the asset, describe what portion is being disposed of and what portion is to remain in use
- Proposed Disposal Method: Indicate proposed method of disposal; examples of methods are sale, donation, or scrap, among others
- Sales Price Quotation: If proposed method of disposal is by sale, enter amount quoted by entity that is purchasing the asset
- The Disposing Department 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

City of Napoleon
Fixed Asset Policy

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:

Dep Adjustment:

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 Policy

City of Napoleon
Fixed Asset Disposal Record

To be completed by the Disposing Department:

--	--

Tag Number

Serial Number

--

Description

--	--

Proposed Disposal Method

Sales Price Quotation

--	--

Disposing Department Signature

Date

To be completed by the City Manager:

--	--

Transferable: YES or NO

If YES, enter transfer Receiving Department

--	--

Disposal Decision: YES or NO

If NO, please give reason

--	--

City Manager Signature

Date

To be completed by the Disposing Department at the time of physical disposal:

--	--

Disposal Date

Final Disposal Amount

To be completed by the Finance Department:

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

--	--

Finance Director Signature

Date

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: _____

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. 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