## Memorandum

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

Subject: General Information

Pate: February 9, 2015



This Sunday, February 8<sup>th</sup> @ the Fire Department from 7:00 am – 1:00 pm

#### **CALENDAR**

#### MONDAY, FEBRUARY 09

- 1. AGENDA ELECTRIC COMMITTEE @ 6:30 pm
  - a. Approval of Minutes from the January 12, 2015 meeting.
  - b. Review/Approval of the Power Supply Cost Adjustment Factor for February 2015- the reports are enclosed
  - c. Electric Department Report January 2015 Dennie's reports are attached
  - d. *Insurance Coverage Quote Review for City Overhead Electric Line Coverage* attached is an insurance quote for overhead electric lines coverage.
  - e. Electric Department Cash Reserve Policy Greg has included information on this item.
- 2. AGENDA BOARD OF PUBLIC AFFAIRS @6:30 pm
- 3. AGENDA WATER/SEWER COMMITTEE @7:00 pm
  - a. Approval of Minutes
  - b. Water Plant Update (Tabled)
  - c. Review of City Water and Sewer Rules (to remain Tabled until March 9, 2015)
  - d. Informational Wauseon Raw Waterline Reconciliation of Net Flow for 12/31/2014
- 4. AGENDA MUNICIPAL PROPERTIES/ED COMMITTEE @7:30 pm
  - a. Approval of Minutes
  - b. Specifications and Contract Wording for Future Projects
  - c. Assessment Review enclosed is information from Greg Heath.
- 5. AGENDA COUNCIL RULES REVIEW AD-HOC COMMITTEE @8:30 pm
  - b. Review of City Council Rules Greg's proposed changes are attached; Trevor will have information to hand out at the meeting.

## **MEETINGS CANCELED**

- a. Board of Zoning Appeals
- b. Planning Commission

### **INFORMATIONAL ITEMS**

- 1. Fire Department Pancake Breakfast/Sunday, February 8, 2015
- 2. AMP Update/January 30, 2015
- 3. Article on Income Tax Review

MI:rd Records Retention CM-11 - 2 Years

	J	anu	ary	201	5	
S	М	Τ	W	Т	F	S
				1	2	3
4	5	6	7	8		10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
						••••



		Mar	ch 2	2015		
S	М	Τ	W	Т	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
•						

#### Calendar

1 2 3 4 5 6 7  7:00 PM City COUNCIL Meeting  8 9 10 11 12 13 14  2:00 AM - 1:00 PM Annual Paracke Breakfast © Fire Committee	Calendar Sunday	Mondov	Tuocdov	Wodpoodov	Thursday	Eridov	Caturday
100   Maring   100   Maring   100   11   12   13   14		Monday 2	Tuesday <b>3</b>	Wednesday 4	Thursday <b>5</b>	Friday 6	Saturday <b>7</b>
200 AM - 1.00 PM Annual Imacks Breakfast @ Fire Committee Board of Public Affairs (BOPA)		7:00 PM City COUNCIL	3	4	5	6	
200 AM - 1.00 PM Annual Imacks Breakfast @ Fire Committee Board of Public Affairs (BOPA)							
200 AM - 1.00 PM Annual Imacks Breakfast @ Fire Committee Board of Public Affairs (BOPA)			42		12	42	
6:00 PM City TREE Commission Meeting 6:15 PM PARKS & REC Committee Meeting 7:00 PM City COUNCIL Meeting  22 23 24 25 26 27 28 6:30 PM FINANCE & BUDGET Committee Meeting 7:30 PM SAFETY & HUMAN RESOURCES Committee	7:00 AM - 1:00 PM Annual Pancake Breakfast @ Fire Dept.	6:30 PM ELECTRIC Committee Board of Public Affairs (BOPA) Mtg. 7:00 PM WATER & SEWER Committee Mtg. 7:30 PM Municipal Properties/ED Committee Meeting 8:30 PM Ad-Hoc Council Rules Review Committee Mtg.					
6:15 PM PARKS & REC Committee Meeting 7:00 PM City COUNCIL Meeting  22 23 24 25 26 27 28  6:30 PM FINANCE & 6:30 PM Parks & Rec Board BUDGET Committee Meeting 7:30 PM SAFETY & HUMAN RESOURCES Committee	15		17	18	19	20	21
6:30 PM FINANCE & 6:30 PM Parks & Rec Board BUDGET Committee Meeting 7:30 PM SAFETY & HUMAN RESOURCES Committee		6:00 PM City TREE			1		i
BUDGET Committee Meeting 7:30 PM SAFETY & HUMAN RESOURCES Committee		6:15 PM PARKS & REC Committee Meeting 7:00 PM City COUNCIL Meeting					
	22	6:15 PM PARKS & REC Committee Meeting 7:00 PM City COUNCIL Meeting	24		26	27	28

# City of Napoleon, Ohio Electric Committee

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

## **Meeting Agenda**

Monday, February 9, 2015 at 6:30pm

- I. Approval of Minutes (In the absence of any objections or corrections, the Minutes shall stand approved)
- II. Review/Approval of the Power Supply Cost Adjustment Factor for February:

PSCAF three (3) month averaged factor: \$0.00559 JV2: \$0.033606 JV5: \$0.033606

- III. Electric Department Report
- IV. Insurance Coverage Quote Review for City Overhead Electric Line Coverage
- V. Electric Department Cash Reserve Policy
- VI. Any other items currently assigned to the Committee
- VII. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

#### City of Napoleon, Ohio

#### **ELECTRIC COMMITTEE**

#### **Meeting Minutes**

Monday, January 12, 2015 at 6:30pm

PRESENT

Electric Committee Board of Public Affairs City Staff

Recorder Others

**ABSENT** 

Call To Order

**Election Of Board Of Public Affairs Chairperson** 

Motion To Elect Board Chair

Passed Yea- 3 Nay- 0

**Approval Of Minutes** 

Review Of Power Supply Adjustment Factor Travis Sheaffer – Chair, John Helberg, Jason Maassel Keith Engler – Chair, Mike DeWit, Dr. David Cordes

Monica S. Irelan, City Manager

Gregory J. Heath, Finance Director/Clerk of Council

Tammy Fein News Media

Clerk of Council Heath called the BOPA meeting to order at 6:30 pm. Chairperson Sheaffer called the Electric Committee meeting to order at 6:30 pm.

Heath asked each member by seniority to nominate a member for BOPA Chairperson:

Engler passed

Cordes nominated Engler

DeWit passed

Motion: DeWit Second: Cordes

To elect Engler as BOPA Chair

Roll call vote on above motion: Yea- Engler, Cordes, DeWit

Nay-

The December 8, 2014 meeting minutes stand approved as presented with no objections or corrections.

The Power Supply Cost Adjustment Factor for January was presented for review.

Heath stated that this is the first computation based on the revised rate structure and was included as part of the January 2015 bills; the Demand and Power Rates are fixed based on the Commercial, Industrial, and Residential level, and the Cost of Power Supply is shared among all users at the same level. DeWit asked what the Power Supply Adjustment Factor will represent; Heath stated this is the actual cost that is paid to AMP for power based on a three (3) month rolling average starting at the base study. DeWit asked specifically what the Power Supply Adjustment Factor represents, as the cost is normally approximately nine cents per KilowattHour (\$0.09/KwH). Irelan stated this is the cost of everything above the costs that are fixed; Heath added that there is a seven and one half percent (7.5%) uptick for line loss as well. Heath stated that the fixed rates will remain fixed until they are changed by the Committee. Irelan added that there is still an adjustment each month, however the levelization has helped to stabilize this. Heath stated that when the hydros come on there may be an adjustment period as well. Irelan and Heath

stated that the levelization rate is included in the Power Cost Adjustment Factor.

BOPA Motion To Recommend Approval Of Power Supply Adjustment Factor Motion: DeWit Second: Cordes

To recommend approval of the Power Supply Adjustment Factor for

January 2015 as follows:

PSAF three (3) month averaged factor: \$0.00233

Roll call vote on above motion: Yea- Engler, Cordes, DeWit

Nay-

Passed Yea- 3 Nay- 0

Electric Motion To Accept BOPA Recommendation For Approval Of Power Supply Adjustment Factor Motion: Maassel Second: Helberg
To accept the BOPA recommendation for approval of Power Supply

Adjustment Factor for January 2015 as follows: PSAF three (3) month averaged factor: \$0.00233

Passed Yea- 3 Nav- 0 Roll call vote on above motion: Yea- Sheaffer, Maassel, Helberg Nay-

**Electric Department Report** 

Irelan gave the Electric Department Report; available to be viewed in the City of Napoleon Finance Department Records Office.

Any Other Items To Come Before The Board None

**BOPA Motion To Adjourn** 

Motion: DeWit Second: Cordes To adjourn the BOPA meeting at 6:43 pm

Passed Yea- 3 Nav- 0 Roll call vote on above motion: Yea- Engler, Cordes, DeWit

Nay-

Review Of Electric Rates For City Departments/Divisions

Heath reported that this discussion began approximately two (2) years ago during Water Plant discussions, and at that time Heath asked whether the City should charge itself the current appropriate rate that is charged to other customers. Heath believes that this is a perception issue; the Electric Committee tabled the discussion and it was not taken off the table, and the rates were then passed as Interdepartmental Rates and do not reflect any change in rate design. Heath reminded the Committee that they can change this or leave it as it is at their discretion. Sheaffer suggested changing the rates on January 1, 2016 so the 2015 budget is not impacted. DeWit stated that this change would be critical if the City had partners to discuss this with, but that is currently not the case. Heath stated that when this was originally discussed, there was to be a new Water Plant that would involve partners; this has now changed; Heath stated that the Committee can decide whether to take action or not. Helberg asked which department is impacted the most; Heath replied that the Water and Sewer Department would be impacted the most by this. Helberg believes it makes more sense to make this change now; Irelan stated that these rate changes are not budgeted. Heath stated that his recommendation is to

charge the rate to match the rate that is charged to regular customers. DeWit stated that he believes that the Water and Sewer bills to residents will increase. Helberg believes that the water is being pumped far beyond where the electric system runs and believes the City residents who pay for electric should not be charged this extra fee to pump water to the satellite customers. DeWit believes that if an adjustment is to be made, it should be made before any negotiations are to take place. Irelan stated that it is more appropriate to have the Water and Sewer Department pay the same rate as other customers; DeWit believes that this will increase the cost of electric, water and sewer to the customers; Irelan stated that the residents are already paying and it would be more fair to the residents to move this to the Water and Sewer Fund and the cost will be reallocated through the rate. Sheaffer is in favor of the change questioning when it should begin; Helberg believes it should be done to the earliest convenience to Heath; Heath stated an Ordinance would have to be brought before Council for approval. Irelan stated that the cost would be split by Department. Maassel asked if the Customer Charge on the monthly bill is the overhead including the Power Supply Cost; Heath stated that it includes the cost of billing as well as other fixed charges. Heath stated that the cost of pumping water should be charged at the appropriate rate.

Motion To Recommend That Council Approve Charging The City Departments/Divisions The Appropriate Current Rate Of Other Customers As Soon As Legislation Is Approved

To recommend to Council to approve charging the City Departments/Divisions the appropriate current rate of other customers as soon as Legislation is passed

Second: Maassel

Passed Yea- 3

Nay- 0

**Any Other Matters Assigned To The Committee** 

**Electric Motion To Adjourn** 

Passed Yea- 3 Nay- 0 Roll call vote on above motion: Yea- Sheaffer, Maassel, Helberg Nay-

Motion: Helberg

None

Motion: Maassel Second: Helberg To adjourn the Electric Committee meeting at 7:06pm

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

\_\_\_\_\_

Date Travis Sheaffer, Chair

		DETERMIN	J /	ATION OF MO			of Napoleon, /ER SUPPLY			T?	MENT FAC	`T(	OR (PSCAF	=)	
		<u>BETERWIII</u>	1	ATTOTA OT IMA	JIVIII - I O		TEN COLLET		JOI ADOUG	<i>)</i>	WENTIAC		OII (I OOAI		
AMP		City							Rolling		Less: Fixed		PSCA		PSCAF
Billed	City	Net		Power	Rolling 3-N	Иc	onth Totals		3 Month		Base Power		Dollar		3 MONTH
Usage	Billing	kWh		Supply	Current + P	ri	or 2 Months		Average		Supply		Difference		AVERAGED
Month	Month	Delivered		Cost	kWh		Cost		Cost		Cost		+ of (-)		FACTOR
(a)	(b)	(c)		(d)	(e)		(f)		(g)		(h)		(i)		(j)
		Actual Billed		Actual Billed	c + prior 2 Mo		d + prior 2 Mo		f/e	\$0	0.07194 Fixed		g + h		i X 1.075
Sept '12	Nov '12	12,654,116	\$	943,881.59	12,654,116	9	§ 943,881.59	\$	0.07459	-	(0.07194)	\$	0.00265	\$	0.00285
Oct '12	Dec '12	13,179,955 \$	\$	997,758.92	13,179,955		\$ 997,758.92		0.07570		(0.07194)	_	0.00376		
Nov '12	Jan '13		B	1,015,323.07	39,098,489				0.07563		(0.07194)		0.00369		0.00397
Dec '12	Feb '13	13,617,204	5	997,635.48	40,061,577				0.07515		(0.07194)		0.00321		0.00345
Jan '13	March '13	14,540,399	4	995,423.51	41,422,021	\$			0.07263		(0.07194)	\$	0.00069	\$	0.00074
Feb '13	April '13	13,333,314	Б	847,680.31	41,490,917	\$	2,840,739.30	\$	0.06847	\$	(0.07194)	\$	(0.00347)	\$	(0.00373)
March '13	May '13	13,769,099	Б	921,677.84	41,642,812	\$	2,764,781.66	\$	0.06639		(0.07194)	\$	(0.00555)	\$	(0.00596)
April '13	June '13	12,563,925	Б	924,119.56	39,666,338	\$	2,693,477.71	\$	0.06790	\$	(0.07194)	\$	(0.00404)	\$	(0.00434)
May '13	July '13	13,095,572	Б	945,838.23	39,428,596	\$	2,791,635.63	\$	0.07080	\$	(0.07194)	\$	(0.00114)	\$	(0.00122)
June '13	Aug '13	13,757,719	Б	1,046,833.62	39,417,216	\$	2,916,791.41	\$	0.07400	\$	(0.07194)		0.00206	\$	0.00221
July '13	Sept '13		Б	1,079,067.22	42,008,376	\$	3,071,739.07	\$	0.07312	\$	(0.07194)	\$	0.00118	\$	0.00127
Aug '13	Oct '13		6	1,076,578.75	43,901,780	\$	3,202,479.59	\$	0.07295	\$	(0.07194)		0.00101	\$	0.00108
Sept '13	Nov '13		-	1,034,603.30	43,226,561	\$	3,190,249.27	\$	0.07380		(0.07194)	_	0.00186	\$	0.00200
Oct '13	Dec '13			955,194.81	41,479,797				0.07392		(0.07194)		0.00198	\$	0.00213
Nov '13	Jan '14	13,195,556		928,309.84	39,686,377				0.07353		(0.07194)		0.00159		0.00171
Dec '13	Feb '14	14,533,938	_	1,106,152.18	41,137,815	\$	2,989,656.83	\$	0.07267		(0.07194)		0.00073	\$	0.00079
Jan '14	March '14		6	1,172,398.60	43,288,581				0.07408		(0.07194)		0.00214		0.00230
Feb '14	April '14			947,067.14	43,571,256				0.07403		(0.07194)		0.00209	\$	0.00225
March '14	May '14	13,601,244		1,078,817.99	42,638,562				0.07501		(0.07194)		0.00307		0.00330
April '14	June '14	11,742,091	-	857,959.09	38,821,566			\$	0.07428		(0.07194)		0.00234		0.00252
May '14	July '14		Б	1,033,671.88	37,895,313				0.07839		(0.07194)		0.00645		0.00693
June '14	Aug '14			1,106,124.65	38,287,710				0.07830		(0.07194)		0.00636		0.00683
July '14	Sept '14		_	1,168,920.36	40,946,320				0.08081				0.00887		0.00953
Aug '14	Oct '14		_	1,130,286.47	43,358,228				0.07854		(0.07194)		0.00660		0.00709
Sept '14	Nov '14	, ,		873,122.55	42,298,515				0.07500		(0.07194)		0.00306		0.00329
Oct '14	Dec '14				40,854,845				0.07369		(0.07194)		0.00175		0.00189
Nov '14	Jan '15			1,048,435.47	39,521,652		, ,	т —	0.07411			<u> </u>	0.00217		0.00233
Dec '14	Feb '15			1,077,557.19	40,617,941				0.07714				0.00520		0.00559

BILLING SUMMARY AND CONS			G CYCLE -	- FEBRUA	<u> XRY, 2015</u>				
2015 - FEBRUARY BILLING WITH JANUARY 20			ND COCT ALL	OCATIONS F	DEMAND O	ENERGY.			
PREVIOUS MONTH'S POWER BILLS - PI					SY DEMAND &	ENERGY:			
DATA PERIOD	<u>MONTH</u>		MUNICIPAL PEAK						
AMP-Ohio Bill Month	DECEMBER, 201		24,070						
City-System Data Month	JANUARY, 2015	31							
City-Monthly Billing Cycle	FEBRUARY, 2015	28							
(		FREEMONT	FIRST ENERGY	JV-6	PRAIRIE STATE		JV-5	JV-2	AMP SOLAF
PURCHASED POWER-RESOURCES -> (	AMP CT	ENERGY	REM.REQUIREMEN		CHED. @ PJMC		HYDRO	PEAKING	PHASE 1
<u>(</u>	SCHED. @ ATSI	SCHEDULED	SCHED. @ ATSI	SCHED. @ ATSI	REPLMT@ PJMC	SCHED. @ NYIS	7x24 @ ATSI	SCHED. @ ATSI	SCHED. @ AT
Delivered kWh (On Peak) ->	0	3,034,497	2,102,599	38,196	3,027,767	673,013	2,297,472	19	53,3
Delivered kWh (Off Peak) ->									
Delivered kWh (Replacement/Losses/Offset) ->							33,443		
Delivered kWh/Sale (Credits) ->									
Net Total Delivered kWh as Billed ->	0	3,034,497	2,102,599	38,196	3,027,767	673,013	2,330,915	19	53,3
Percent % of Total Power Purchased->	0.0000%	21.6283%	14.9862%	0.2722%	21.5803%	4.7969%	16.6135%	0.0001%	0.3800
· · · · · · · · · · · · · · · · · · ·									
COST OF PURCHASED POWER:							<del></del>		
DEMAND CHARGES (+Debits)									
Demand Charges	\$36,959.82	\$31,245.79		\$1,187.34	\$31,647.36	\$6,829.29	\$15,082.65	\$440.59	
Debt Services (Principal & Interest)		\$44,194.25		\$3,522.00	\$118,258.70		\$51,942.68		
7		. ,			. ,		· /		
DEMAND CHARGES (-Credits)									
Transmission Charges (Demand-Credits)	-\$13.704.18			-\$32.79			-\$4,804.07	-\$258.35	-\$126
Capacity Credit	-\$33,658.04	-\$32,650.75		-\$175.08	-\$16,833.43	-\$2,906.61	-\$11,833.82	-\$1,266.58	Ψ120
Dapacity Credit	-\$00,000.04	-ψ02,000.70		-ψ173.00	-ψ10,000.40	-ψ2,900.01	-ψ11,000.02	-ψ1,200.30	
Sub-Total Demand Charges	-\$10,402.40	\$42,789.29	\$0.00	\$4,501.47	\$133,072.63	\$3,922.68	\$50,387.44	-\$1,084.34	-\$126.
ENERGY CHARGES (+Debits):									
Energy Charges - (On Peak)		\$96,736.95	\$73,485.84		\$40,529.98	\$8,525.82	\$44,223.87	\$0.86	\$4,532
Energy Charges - (Replacement/Off Peak)		<b>,</b> , , , , , , , , , , , , , , , , , ,	<b>7</b> 1.0,100.0		<b>V.0,020.00</b>	70,020.02	<b>*</b> · · ·,====····	70.00	7.,002
Net Congestion, Losses, FTR		\$6,560.35			\$11,613.22				
Fransmission Charges (Energy-Debits)		ψ0,500.55			\$26,352.09				
<u> </u>					φ20,332.09				
ESPP Charges									
Bill Adjustments (General & Rate Levelization)		\$55.17				-\$464.88		\$6.71	
ENERGY CHARGES (-Credits or Adjustments):									
Energy Charges - On Peak (Sale or Rate Stabilization)								-\$1.18	
Net Congestion, Losses, FTR						-\$985.79		, ,	
Bill Adjustments (General & Rate Levelization)					\$6,237.16				
s agasanonto (donorar a riato Lovolization)					Ψ0,207.10				
Sub-Total Energy Charges	\$0.00	\$103,352.47	\$73,485.84	\$0.00	\$84,732.45	\$7,075.15	\$44,223.87	\$6.39	\$4,532.
TRANSMISSION & SERVICE CHARGES, MISC.:									
RPM Charges Capacity - (+Debit)									
RPM Charges Capacity - (-Credit)									
Service Fees AMP-Dispatch Center - (+Debit/-Credit)									
Service Fees AMP-Part A - (+Debit/-Credit)									
Service Fees AMP-Part B - (+Debit/-Credit)									
Other Charges & Bill Adjustments - (+Debit/-Credit)									
Sub-Total Service Fees & Other Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
		****	470 407 04	\$4,501.47	\$217,805.08	\$10,997.83	\$94,611.31	-\$1,077.95	\$4,405
TOTAL - ALL COSTS OF PURCHASED POWER	-\$10,402.40	\$146,141.76	\$73,485.84	\$4,501.47	\$217,005.00	ψ10,557.05	ψ34,011.01	ψ1,011.00	· · · ·
	-\$10,402.40 \$0.000000			\$0.117852			\$0.040590		\$0.0826

Verification To	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
PREVIOUS MONTH'S POWER BILLS - PI	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
DATA PERIOD   AMP-Ohio Bill Month   City-Monthly Billing Cycle   AMPGS   AMPGS   EFFICIENCY   NORTHERN   TRANSMISSION   DEINFARCH, A 8 B   CHARGES   CHARC	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
AMF-Ohio Bill Month City-System Data Month City-Monthly Billing Cycle  (	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
City-System Data Month City-Monthly Billing Cycle  (	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
City-Monthly Billing Cycle	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
AMPGS   AMPGS   AMPGS   EFFICIENCY   NORTHERN   TRANSMISSION   SERVICE FEES   MISCELLAN	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
PURCHASED POWER-RESOURCES -> (   REPLACEMENT   C   2014 5x16 @ AD   2014 7x24 @ AD   POWER PLANT   POWER   Other Charges   Other Charges   LEVELIZA	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
PURCHASED POWER-RESOURCES -> (   REPLACEMENT   C   2014 5x16 @ AD   2014 7x24 @ AD   POWER PLANT   POWER   Other Charges   Other Charges   LEVELIZA	REPLACEMENT REPLACEMENT SN 2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	RT POWER C PLANT POOL Oth 0 578,044 653,105 -965,258 0 265,891	Charges   DISPATCH, A & B   CHARGES   Other Charges   LEVE	ARGES & ALL ELIZATION RESOURCE 14,308, 653, 33, -965, 0 14,030, 0.0000% 100.000
Delivered kWh (On Peak) > Delivered kWh (On Peak) > Delivered kWh (On Peak) > Delivered kWh (Off Peak) > Delivered kWh (No Peak) > Delivered kWh (Replacement/Losses/Offset) > Delivered kWh (Replacement/Losses/Offset) > Delivered kWh/Sale (Credits) > Delivered kWh/Sale (Credits) > Delivered kWh (Replacement/Losses/Offset) > Delivered kWh/Sale (Credits) > Delivered kWh/	2014 5x16 @ AD 2014 7x24 @ AD POWE 1,760,000 744,000 1,760,000 744,000	PLANT POOL Oth  0 578,044 653,105 -965,258 0 265,891	Charges   Other Charges   LEVE	RESOURCE
Delivered kWh (On Peak) ->   1,760,000   744,000   0   578,044	1,760,000 744,000 1,760,000 744,000	0 578,044 653,105 -965,258 0 265,891	0 0 0 0 0.0000% Verifical	14,308, 653, 33, -965, 0 14,030, 0.000% 100.000
Delivered kWh (Off Peak) ->   653,105	1,760,000 744,000	-965,258 0 265,891	0.0000% 0.0000% Verifical	653, 33, -965, 0 14,030, 0.0000% 100.000
Delivered kWh (Replacement/Losses/Offset) ->   Delivered kWh/Sale (Credits) ->   Delivered kWh/Sale (Credits) ->   Delivered kWh/Sale (Credits) ->   Delivered kWh/Sale (Credits) ->   Delivered kWh as Billed ->   1,760,000   744,000   O		-965,258 0 265,891	0.0000% 0.0000% Verifical	33, -965, 0 14,030, 0.0000% 100.000
Delivered kWh/Sale (Credits) ->		0 265,891	0.0000% 0.0000% Verifical	-965, 0 14,030, 0.0000% 100.000
Net Total Delivered kWh as Billed -> 1,760,000		0 265,891	0.0000% 0.0000% Verifical	0 14,030, 0.0000% 100.000
Percent % of Total Power Purchased		,	0.0000% 0.0000% Verifical	0.0000% 100.000
Percent % of Total Power Purchased		,	0.0000% 0.0000% Verifical	0.0000% 100.000
Verification To		1.0007/	Verificat	
COST OF PURCHASED POWER:         DEMAND CHARGES (+Debits)           Demand Charges         \$49,296.14           Debt Services (Principal & Interest)         \$49,296.14           DEMAND CHARGES (-Credits)         \$50.00           Transmission Charges (Demand-Credits)         \$50.00           Capacity Credit         \$50.00           Sub-Total Demand Charges         \$50.00           ENERGY CHARGES (+Debits):         \$50.00           Energy Charges - (On Peak)         \$123,956.80           Senergy Charges - (Replacement/Off Peak)         \$19,069.50           Net Congestion, Losses, FTR         \$3,774.36         \$906.49           Transmission Charges (Energy-Debits)         \$18,234.31				tion Total - > 100.000
DEMAND CHARGES (+Debits)         \$49,296.14           Debt Services (Principal & Interest)         \$49,296.14           DEMAND CHARGES (-Credits)         Transmission Charges (Demand-Credits)           Capacity Credit         \$0.00         \$0.00         \$0.00         \$49,296.14         \$0.00           Sub-Total Demand Charges         \$0.00         \$0.00         \$0.00         \$49,296.14         \$0.00           ENERGY CHARGES (+Debits):         Energy Charges - (On Peak)         \$123,956.80         \$45,145.92         \$22,304.69         \$4,845.86           Energy Charges - (Replacement/Off Peak)         \$19,069.50         \$19,069.50         \$19,069.50           Net Congestion, Losses, FTR         \$3,774.36         \$906.49         \$19,069.50           Transmission Charges (Energy-Debits)         \$18,234.31         \$18,234.31			49 296 14	
Demand Charges   \$49,296.14			19 296 14	
Debt Services (Principal & Interest)  DEMAND CHARGES (-Credits) Transmission Charges (Demand-Credits) Capacity Credit  Sub-Total Demand Charges \$0.00 \$0.00 \$0.00 \$0.00 \$49,296.14 \$0.00  ENERGY CHARGES (+Debits): Energy Charges - (On Peak) \$123,956.80 \$45,145.92 \$22,304.69 \$4,845.86 Energy Charges - (Replacement/Off Peak) Net Congestion, Losses, FTR \$3,774.36 \$906.49 Transmission Charges (Energy-Debits) ESPP Charges \$18,234.31			10,E00.1 T	\$172,688
DEMAND CHARGES (-Credits)         Image: Comparison of the comparison				\$217,91
Transmission Charges (Demand-Credits)         \$0.00         \$0.00         \$0.00         \$0.00         \$49,296.14         \$0.00           Sub-Total Demand Charges         \$0.00         \$0.00         \$0.00         \$49,296.14         \$0.00           ENERGY CHARGES (+Debits):         \$123,956.80         \$45,145.92         \$22,304.69         \$4,845.86           Energy Charges - (Replacement/Off Peak)         \$19,069.50         \$19,069.50           Net Congestion, Losses, FTR         \$3,774.36         \$906.49           Transmission Charges (Energy-Debits)         \$18,234.31				42.7,01
Transmission Charges (Demand-Credits)         \$0.00         \$0.00         \$0.00         \$0.00         \$49,296.14         \$0.00           Sub-Total Demand Charges         \$0.00         \$0.00         \$0.00         \$49,296.14         \$0.00           ENERGY CHARGES (+Debits):         \$123,956.80         \$45,145.92         \$22,304.69         \$4,845.86           Energy Charges - (Replacement/Off Peak)         \$19,069.50         \$19,069.50           Net Congestion, Losses, FTR         \$3,774.36         \$906.49           Transmission Charges (Energy-Debits)         \$18,234.31				
Capacity Credit       \$0.00       \$0.00       \$0.00       \$49,296.14       \$0.00         ENERGY CHARGES (+Debits):       Energy Charges - (On Peak)       \$123,956.80       \$45,145.92       \$22,304.69       \$4,845.86         Energy Charges - (Replacement/Off Peak)       \$19,069.50       \$19,069.50         Net Congestion, Losses, FTR       \$3,774.36       \$906.49         Transmission Charges (Energy-Debits)       \$18,234.31				-\$18,92
Sub-Total Demand Charges   \$0.00   \$0.00   \$0.00   \$0.00   \$49,296.14   \$0.00	1			-\$99,324
ENERGY CHARGES (+Debits):       \$123,956.80       \$45,145.92       \$22,304.69       \$4,845.86         Energy Charges - (On Peak)       \$19,069.50       \$19,069.50         Net Congestion, Losses, FTR       \$3,774.36       \$906.49         Transmission Charges (Energy-Debits)       \$18,234.31				
Energy Charges - (On Peak)       \$123,956.80       \$45,145.92       \$22,304.69       \$4,845.86         Energy Charges - (Replacement/Off Peak)       \$19,069.50       \$19,069.50         Net Congestion, Losses, FTR       \$3,774.36       \$906.49         Transmission Charges (Energy-Debits)       \$18,234.31	\$0.00 \$0.00	\$0.00	19,296.14 \$0.00	\$0.00 \$272,356
Energy Charges - (Replacement/Off Peak)       \$19,069.50         Net Congestion, Losses, FTR       \$3,774.36       \$906.49         Transmission Charges (Energy-Debits)       \$18,234.31				
Net Congestion, Losses, FTR         \$3,774.36         \$906.49           Transmission Charges (Energy-Debits)         \$18,234.31	\$123,956.80 \$45,145.92	\$22,304.69	\$4,845.86	\$464,288
Transmission Charges (Energy-Debits)  ESPP Charges \$18,234.31		\$19,069.50		\$19,069
ESPP Charges \$18,234.31	\$3,774.36 \$906.49			\$22,854
				\$26,35
Bill Adjustments (General & Rate Levelization) \$130,0	\$	3,234.31		\$18,234
			\$	130,000.00 \$129,59
ENERGY CHARGES (-Credits or Adjustments):				
Energy Charges - On Peak (Sale or Rate Stabilization) -\$30,646.37		-\$30,646.37		-\$30,64
Net Congestion, Losses, FTR				-\$98
Bill Adjustments (General & Rate Levelization)				\$6,23
Sub-Total Energy Charges \$127,731.16 \$46,052.41 \$18,234.31 \$10,727.82 \$4,845.86 \$0.00 \$130,0	\$127 731 16 \$46 052 41 \$	234 31 \$10 727 82	\$4 845 86 \$0.00 \$	130,000.00 \$654,999
	φτο,υσε.τι φ	μ10,121.02	7-1,0-10.00 \$	,55,555.55 #65 <del>4</del> ,555
TRANSMISSION & SERVICE CHARGES, MISC.:				
RPM Charges Capacity - (+Debit) \$139,072.89			39,072.89	\$139,072
RPM Charges Capacity - (-Credit)				\$(
Service Fees AMP-Dispatch Center - (+Debit/-Credit) \$3.20			\$3.20	\$:
Service Fees AMP-Part A - (+Debit/-Credit) \$2,936.72				\$2,930
Service Fees AMP-Part B - (+Debit/-Credit) \$8,187.87				\$8,18
Other Charges & Bill Adjustments - (+Debit/-Credit)				\$0.00
		eo oo eo oo	39.072.89 \$11.127.79	\$0.00 \$150,200
Sub-Total Service Fees & Other Charges \$0.00 \$0.00 \$0.00 \$0.00 \$139.072.89 \$11.127.79	\$0.00 \$0.00			
				130,000.00 \$1,077,557
TOTAL - ALL COSTS OF PURCHASED POWER \$127,731.16 \$46,052.41 \$18,234.31 \$10,727.82 \$193,214.89 \$11,127.79 \$130,0				ion Total > 61 077 FF
TOTAL - ALL COSTS OF PURCHASED POWER \$127,731.16 \$46,052.41 \$18,234.31 \$10,727.82 \$193,214.89 \$11,127.79 \$130,0 Verification To	\$127,731.16 \$46,052.41 \$	,234.31 \$10,727.82	Verifica	
TOTAL - ALL COSTS OF PURCHASED POWER \$127,731.16 \$46,052.41 \$18,234.31 \$10,727.82 \$193,214.89 \$11,127.79 \$130,0 Verification To	\$127,731.16 \$46,052.41 \$ \$0.072575 \$0.061898 \$	,234.31 \$10,727.82 000000 \$0.040347	Verificati 60.000000 \$0.000000	\$0.000000 \$0.076

<b>BILLING SUMMARY AN</b>	ID CO	NSUM	IPTION fo	or BILLING	CYCLE	- FEBI	RUARY, 2	<u> 2015</u>							
FEBRUARY, 2015															
2015 - FEBRUARY BILLING WITH JAN	UARY 20	15 DATA B	BILLING UNITS												
		Jan-15					Cost / kWH	Feb-14				Mar-14			
Class and/or	Rate	# of	Jan-15	Jan-15	Billed kVa	Cost / kWH	Prior 12 Mo	# of	Feb-14	Feb-14	Cost / kWH	# of	Mar-14	Mar-14	Cost / kWH
Schedule	Code	Bills	(kWh Usage)	Billed	of Demand	For Month	Average	Bills	(kWh Usage)	Billed	For Month	Bills	(kWh Usage)	Billed	For Month
Residential (Dom-In)	E1	3,341	2,090,119	\$231,507.44		\$0.1108		3,331	2,652,898	\$300,367.87		3,336	2,667,733	\$305,896.68	
Residential (Dom-In) w/Ecosmart	E1E	10	4,694	\$534.93		\$0.1140		10	6,477	\$744.61		10		\$734.94	
Residential (Dom-In - All Electric)	E2	605	626,280	\$66,980.81	0	\$0.1070		607	868,660	\$95,411.75		605	947,151	\$105,078.20	
Res.(Dom-In - All Elec.) w/Ecosmart	E2E	1	486	\$55.17	. 0	\$0.1076		1	661	\$75.86		1	517	\$61.41	
Res.(Doni-in - All Liec.) W/Lcosman	LZL		400	φ33.17		φ0.1130	φυ.1143		001	φ/3.00	φυ.1140		317	φ01.41	φυ.1100
Total Decidential (Demostia)						60 1000	60 1100				60 1104				60 1107
Total Residential (Domestic)		3,957	2,721,579	\$299,078.35	0	\$0.1099	\$0.1126	3,949	3,528,696	\$396,600.09	\$0.1124	3,952	3,621,698	\$411,771.23	\$0.1137
Residential (Rural-Out)	ER1	741	786,245	\$90,634.81	0	\$0.1153		740	1,023,444	\$120,315.45		740		\$122,465.03	\$0.1190
Residential (Rural-Out) w/Ecosmart	ER1E	4	3,216	\$380.67	0	\$0.1184	\$0.1233	4	3,830	\$462.98	\$0.1209	4	3,763	\$461.17	\$0.1226
Residential (Rural-Out - All Electric)	ER2	386	542,347	\$61,253.20	0	\$0.1129	\$0.1159	387	699,435	\$81,026.24	\$0.1158	386	756,270	\$88,380.86	\$0.1169
Res. (Rural-Out - All Electric) w/Ecosmar	ER2E	2	2,293	\$262.79	0	\$0.1146	\$0.1181	2	3,524	\$409.05	\$0.1161	2	3,420	\$402.63	\$0.1177
Residential (Rural-Out w/Dmd)	ER3	15	179,869	\$19,060.99	601	\$0.1060	\$0.1106	14	42,454	\$4,815.30		14	23.947	\$2,814.89	
Residential (Rural-Out - All Electric w/Dm		9	31,504	\$3,417.19		\$0.1085		9	13,877	\$1,621.35		9		\$1,837.21	
Tresidential (Tarai Gat 7th Licetic WDI)	LITT		01,004	ψ0,+17.10	210	ψ0.1000	ψ0.1140		10,077	Ψ1,021.00	ψ0.1100		10,002	Ψ1,007.21	ψ0.1170
Total Residential (Rural)		1,157	1,545,474	\$175,009.65		\$0.1132	\$0.1171	1,156		\$208,650.37	\$0.1168	1,155		\$216,361.79	\$0.1181
Total nesideritial (nural)		1,137	1,545,474	\$175,009.00	017	\$0.1132	\$0.1171	1,130	1,700,304	\$200,000.37	\$0.1100	1,155	1,032,230	\$210,301.79	\$0.1101
la		<b>-</b>			1									A	A
Commercial (1 Ph-In - No Dmd)	EC2	74	47,636	\$6,546.57	13	\$0.1374		72	50,780	\$7,084.93		72		\$7,603.38	\$0.1447
Commercial (1 Ph-Out - No Dmd)	EC2O	42	15,118	\$2,302.25	0	\$0.1523	\$0.1644	41	15,107	\$2,345.41	\$0.1553	41	17,014	\$2,676.53	\$0.1573
											I				I
Total Commercial (1 Ph) No Dmd		116	62,754	\$8,848.82	13	\$0.1410	\$0.1465	113	65,887	\$9,430.34	\$0.1431	113	69,565	\$10,279.91	\$0.1478
(,		1	,	,		1	,		22,201	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		l	22,200	,	
Commercial (1 Ph. In(Domestal)	F01	000	000.010	\$40.914.08	1000	¢0.1007	00 1 40 4	000	054.704	£40.050.74	<b>\$0.1000</b>	000	000 774	<b>¢</b> E0 000 00	DO 1400
Commercial (1 Ph-In - w/Demand)	EC1	262	299,212	,		\$0.1367		266	354,791	\$48,252.71		266	369,771	\$52,003.63	\$0.1406
Commercial (1 Ph-Out - w/Demand)	EC10	25	39,221	\$5,103.98	186	\$0.1301	\$0.1347	25	45,573	\$5,962.21	\$0.1308	25	51,000	\$6,814.96	\$0.1336
Total Commercial (1 Ph) w/Demand		287	338,433	\$46,018.06	1,848	\$0.1360	\$0.1398	291	400,364	\$54,214.92	\$0.1354	291	420,771	\$58,818.59	\$0.1398
							!								
Commercial (3 Ph-Out - No Dmd)	EC4O	2	15,280	\$1,848.85	69	\$0.1210	\$0.1353	2	12,240	\$1.532.99	\$0.1252	2	440	\$92.50	\$0.2102
Commercial (CTTT Cut TVC Billa)	2040		10,200	Ψ1,040.00		ψ0.1210	ψ0.1000		12,240	Ψ1,002.00	ψ0.1202		440	Ψ0Σ.00	Ψ0.2102
Total Commencial (C Db) No Dood		2				60 1010	60 1050			#4 F00 00	60 1050				60.0400
Total Commercial (3 Ph) No Dmd			15,280	\$1,848.85	69	\$0.1210	\$0.1353	2	12,240	\$1,532.99	\$0.1252	2	440	\$92.50	\$0.2102
							1								
Commercial (3 Ph-In - w/Demand)	EC3	207	1,489,862	\$175,738.76	5003	\$0.1180	\$0.1230	204	1,447,853	\$177,029.32	\$0.1223	204	1,466,120	\$186,264.89	\$0.1270
Commercial (3 Ph-Out - w/Demand)	EC3O	39	509,276	\$60,103.49	2025	\$0.1180	\$0.1242	36	268,912	\$33,948.49	\$0.1262	36	336,266	\$42,895.47	\$0.1276
Commercial (3 Ph-In - w/Dmd.&Sub-St.C		2	28,920	\$3,489.22	156	\$0.1207		0	0	\$0.00		0		\$0.00	
Commercial (3 Ph-Out - w/Dmd.&Sub-St.		3	134,720	\$14,815.71		\$0.1100		9	97,520	\$11,322.79		2		\$14,205.36	
		3			430								2.040		
Commercial (3 Ph-In - w/Demand, No Ta	EC3T	- 1	1,720	\$212.77	0	\$0.1237	\$0.1294		1,760	\$222.21	\$0.1263	- 1	2,040	\$263.89	\$0.1294
														4	
Total Commercial (3 Ph) w/Demand		252	2,164,498	\$254,359.95	7,640	\$0.1175	\$0.1227	243	1,816,045	\$222,522.81	\$0.1225	243	1,923,786	\$243,629.61	\$0.1266
Large Power (In - w/Dmd & Rct)	EL1	21	2,714,966	\$260,835.25	6535	\$0.0961	\$0.0979	24	2,063,522	\$218,102.07	\$0.1057	24	2,317,388	\$239,569.19	\$0.1034
Large Power (In - w/Dmd & Rct, w/SbCr)	EL2	0	0	\$0.00	0	\$0.0000	\$0.1584	2	127,080	\$17,566.79	\$0.1382	2	162,600	\$19,158.59	\$0.1178
Large Power (Out - w/Dmd & Rct)	EL10	0	0	\$0.00	0	\$0.0000		- 1	74,700	\$8,360.23		1	78,660	\$8,770.32	
Large Power (Out - w/Dmd & Rct, w/SbC			286,800	\$29,892.25	838	\$0.0000		2	262,080	\$31,593.00		2		\$39,028.73	
Large Power (In - w/Dmd & Rct, w/SbCr)	EL3	2	82,105	\$7,896.64		\$0.0962	\$0.1298	2	86,020	\$7,861.04	\$0.0914	2	0.,0.0	\$8,084.06	\$0.0923
											ļ				
Total Large Power		24	3,083,871	\$298,624.14	7,571	\$0.0968	\$0.1007	31	2,613,402	\$283,483.13	\$0.1085	31	3,028,343	\$314,610.89	\$0.1039
Industrial (In - w/Dmd & Rct, w/SbCr)	El1	1	995,447	\$84,801.83	2076	\$0.0852	\$0.0869	2	1,764,615	\$159,115.05	\$0.0902	2	1,943,145	\$172,895.43	\$0.0890
Industrial (In - w/Dmd & Rct, No/SbCr)	El2	1	1,025,085	\$83,073.20	1837	\$0.0810		1	806,907	\$76,569,36	\$0.0949	1	1,082,899	\$97,248,96	\$0.0898
	-16		1,023,003	ψ00,070.20	1007	\$0.0010	Ψ0.0010		000,307	Ψ70,303.30	φυ.υυ-40		.,502,000	Ψ57,Ε40.00	ψ0.0030
Total Industrial		2				60.0004	\$0.0849	3		\$235.684.41	60.0047		2 000 044	6070 444 00	<b>#0.0000</b>
i otai industriai		2	2,020,532	\$167,875.03	3,913	\$0.0831	\$0.0849	3	2,571,522	\$235,684.41	\$0.0917	3	3,026,044	\$270,144.39	\$0.0893
							į								
Interdepartmental (In - No Dmd)	ED1	48	152,891	\$14,484.81	80	\$0.0947		48	183,455	\$19,016.54	\$0.1037	48	194,860	\$20,454.73	
Interdepartmental (Out - No Dmd)	ED10	1	0	\$0.00	0	\$0.0000	\$0.1064	1	0	\$0.00	\$0.0000	1	0	\$0.00	\$0.0000
Interdepartmental (In - w/Dmd)	ED2	20	323,713			\$0.0926		20	374,969	\$37,992.13		20	431,959	\$44,486.15	
Generators (JV2 Power Cost Only)	GJV2	1	18,971	\$624.34		\$0.0329		1	22,895	\$644.27		1	25,582	\$1,394.73	
Generators (JV5 Power Cost Only)	GJV5		14,576							\$538.57			20,046		
Generators (3 vo Fower Cost Offiy)	GUVO	<del>                                     </del>		\$479.70		\$0.0329	φυ.υυυυ	<u> </u>	19,139		φυ.υ∠81	<u> </u>		\$1,092.91	φυ.υ545
				***************************************			4			***************************************	4			***************************************	4
Total Interdepartmental		71	510,151	\$45,554.81	1,037	\$0.0893	\$0.0951	71	600,458	\$58,191.51	\$0.0969	71	672,447	\$67,428.52	\$0.1003
							<u> </u>				L				L
SUB-TOTAL CONSUMPTION & DEMAI	ND	5,868	12,462,572	\$1,297,217.66	22,908	\$0.1041	\$0.1062	5,859	13,395,178	\$1,470,310.57	\$0.1098	5,861	14,595,330	\$1,593,137.43	\$0.1092
				=========		1			===========						
		Ī													
Street Lights (In)	SLO	15	^	\$13.58		\$0.0000	\$0.0000	40	0	\$14.20	\$0.0000	40	0	\$14.20	\$0.0000
		10	0					16				16			
Street Lights (Out)	SLOO	2	0			\$0.0000	\$0.0000	2	0	\$0.77	\$0.0000	2	0		\$0.0000
Total Street Light Only		17	0	\$14.35	0	\$0.0000	\$0.0000	18	0	\$14.97	\$0.0000	18	0	\$14.97	\$0.0000
		. —		ı —		1	:		1 -		:				!
<u> </u>							:				:				
,				\$1,297,232.01		\$0.1041	\$0.1062	5.877			\$0.1098	5.879		\$1,593,152,40	\$0.1092
TOTAL CONSUMPTION & DEMAND		5,885	12,462,572	\$1,297,232.01	22,908	\$0.1041	\$0.1062	5,877	13,395,178			5,879		\$1,593,152.40	

<b>BILLING SUMMARY AN</b>	ID CO																	
FEBRUARY, 2015 2015 - FEBRUARY BILLING WITH JAN	UARY 201																	
Class and/or	Rate	Apr-14 # of	Apr-14	Apr-14	Cost / kWH	May-14 # of	May-14	May-14	Cost / kWH	Jun-14 # of	Jun-14	Jun-14	Cost / kWH	Jul-14 # of	Jul-14	Jul-14	Cost / kWH	Aug-14 # of
<u>Schedule</u>	<u>Code</u>	Bills	(kWh Usage)	Billed	For Month	<u>Bills</u>	(kWh Usage)	Billed	For Month	<u>Bills</u>	(kWh Usage)	<u>Billed</u>	For Month	<u>Bills</u>	(kWh Usage)	<u>Billed</u>	For Month	<u>Bills</u>
Residential (Dom-In) Residential (Dom-In) w/Ecosmart	E1 E1E	3,339	2,203,437 4,683	\$215,125.61 \$474.70	\$0.0976 \$0.1014	3,344		\$240,489.13 \$565.76	\$0.1182 \$0.1212	3,335	1,643,643 4,059	\$172,036.54 \$435.42	\$0.1047 \$0.1073	3,329	2,076,482 5,209	\$257,865.23 \$656.81	\$0.1242 \$0.1261	3,327
Residential (Dom-In - All Electric)	E2	605	747,599	\$69,791.66	\$0.0934	614		\$71,198.98	\$0.1212	611	367,949	\$37,623.61	\$0.1073	610	364,091	\$45,375.04	\$0.1246	608
Res.(Dom-In - All Elec.) w/Ecosmart	E2E	1	504	\$50.63	\$0.1005	1	393	\$48.57	\$0.1236	1	466	\$49.11	\$0.1054	1	545	\$68.44	\$0.1256	1
Total Residential (Domestic)		3,955	2,956,223	\$285,442.60	\$0.0966	3,969	2,664,261	\$312,302.44	\$0.1172	3,957	2,016,117	\$210,144.68	\$0.1042	3,950	2,446,327	\$303,965.52	\$0.1243	3,946
Residential (Rural-Out)	ER1	740	863,514	\$87,869.22	\$0.1018	743		\$97,702.43	\$0.1223	741	576,918	\$63,484.42	\$0.1100	744	655,212	\$85,588.78	\$0.1306	746
Residential (Rural-Out) w/Ecosmart Residential (Rural-Out - All Electric)	ER1E ER2	385	2,769 622,894	\$298.35 \$61,875.34	\$0.1077 \$0.0993	387		\$329.14 \$65,970.38	\$0.1287 \$0.1200	386	1,817 373,639	\$216.72 \$40,175.76	\$0.1193 \$0.1075	387	2,332 374,308	\$318.28 \$48,515.39	\$0.1365 \$0.1296	389
Res. (Rural-Out - All Electric) w/Ecosmar		2	2,782	\$279.42	\$0.1004	2		\$274.97	\$0.1219	2	1,391	\$155.20	\$0.1116	2		\$156.68	\$0.1367	2
Residential (Rural-Out w/Dmd)	ER3	14		\$2,846.46	\$0.0979	14		\$3,087.37	\$0.1182	14		\$2,669.14		14		\$2,941.75	\$0.1250	14
Residential (Rural-Out - All Electric w/Dm	ER4	9	13,299	\$1,329.20	\$0.0999	9	11,335	\$1,370.89	\$0.1209	9	8,632	\$928.92	\$0.1076	9	8,612	\$1,117.05 	\$0.1297	9
Total Residential (Rural)		1,154	1,534,343	\$154,497.99	\$0.1007	1,159	1,390,891	\$168,735.18	\$0.1213	1,156	988,473	\$107,630.16	\$0.1089	1,160	1,065,138	\$138,637.93	\$0.1302	1,164
Commercial (1 Ph-In - No Dmd) Commercial (1 Ph-Out - No Dmd)	EC2 EC2O	73 41	47,168 14,593	\$5,464.82 \$1,914.47	\$0.1159 \$0.1312	73 41	12,997	\$6,712.99 \$2,139.22	\$0.1455 \$0.1646	72 41	39,582 9,378	\$5,151.77 \$1,510.59	\$0.1302 \$0.1611	74 41	42,685 9,940	\$6,897.60 \$1,894.17	\$0.1616 \$0.1906	73 41
Total Commercial (1 Ph) No Dmd		114	61,761	\$7,379.29	\$0.1195	114		\$8,852.21	\$0.1497	113	48,960	\$6,662.36	\$0.1361	115	52,625	\$8,791.77	\$0.1671	114
Commercial (1 Ph-In - w/Demand)	EC1	266	328,206	\$37,066.22	\$0.1129	265		\$47,659.18	\$0.1409	264	287,497	\$37,215.66	\$0.1294	264	310,955	\$50,497.44	\$0.1624	263
Commercial (1 Ph-Out - w/Demand)	EC10	25	46,109	\$4,902.12	\$0.1063	25	44,428	\$5,997.30	\$0.1350	25	33,703	\$4,194.52	\$0.1245	25	30,949	\$4,964.56	\$0.1604	25
Total Commercial (1 Ph) w/Demand		291	374,315	\$41,968.34	\$0.1121	290	382,720	\$53,656.48	\$0.1402	289	321,200	\$41,410.18	\$0.1289	289	341,904	\$55,462.00	\$0.1622	288
Commercial (3 Ph-Out - No Dmd)	EC4O	2	80	\$43.80	\$0.5475	2	640	\$117.07	\$0.1829	2	240	\$62.04	\$0.2585	2	40	\$41.64	\$1.0410	2
Total Commercial (3 Ph) No Dmd		2	80	\$43.80	\$0.5475	2		\$117.07	\$0.1829	2		\$62.04	\$0.2585	2		\$41.64	\$1.0410	2
Commercial (3 Ph-In - w/Demand)	EC3	203	1,498,619	\$144,658.79	\$0.0965	203		\$174,829.80	\$0.1268	203	1,424,149	\$155,016.12	\$0.1088	202	1,482,431	\$210,154.52	\$0.1418	206
Commercial (3 Ph-Out - w/Demand) Commercial (3 Ph-In - w/Dmd.&Sub-St.C	EC3O EC3S	36 0	276,511	\$27,407.82 \$0.00	\$0.0991 \$0.0000	36		\$31,759.80 \$0.00	\$0.1290 \$0.0000	36 0	225,066	\$26,100.81 \$0.00	\$0.1160 \$0.0000	35	236,708	\$34,844.37 \$0.00	\$0.1472 \$0.0000	34
Commercial (3 Ph-Out - w/Dmd.&Sub-St.	E3SO	2	115,400	\$10,328.65	\$0.0895	2		\$12,375.17	\$0.1185	2	97,400	\$9,850.52		2	92,080	\$12,385.15	\$0.1345	2
Commercial (3 Ph-In - w/Demand, No Ta	EC3T	1	2,000	\$195.92	\$0.0980	1	1,600	\$212.26	\$0.1327	1	1,680	\$186.39	\$0.1109	1	1,880	\$302.97	\$0.1612	1
Total Commercial (3 Ph) w/Demand		242	1,892,530	\$182,591.18	\$0.0965	242	1,731,495	\$219,177.03	\$0.1266	242	1,748,295	\$191,153.84	\$0.1093	240	1,813,099	\$257,687.01	\$0.1421	243
Large Power (In - w/Dmd & Rct) Large Power (In - w/Dmd & Rct, w/SbCr)	EL1 EL2	24	2,007,407 128,880	\$174,927.77 \$15,427.15	\$0.0871 \$0.1197	24 2		\$235,539.75 \$15,435.61	\$0.1054 \$0.2116	24	2,316,804 14,760	\$211,239.44 \$3,521.66	\$0.0912 \$0.2386	24	2,603,581 11,640	\$278,445.73 \$3,855.04	\$0.1069 \$0.3312	24
Large Power (Out - w/Dmd & Rct)	EL10	1	67,860	\$6,696.91	\$0.0987	1	66,240	\$8,223.17	\$0.1241	1	60,120	\$7,195.86	\$0.1197	1	79,020	\$10,055.57	\$0.1273	1
Large Power (Out - w/Dmd & Rct, w/SbC	EL2O	2	303,840	\$28,455.05	\$0.0937	2	341,040	\$37,239.64	\$0.1092	2	335,760	\$31,541.15	\$0.0939	2	321,600	\$36,579.79	\$0.1137	2
Large Power (In - w/Dmd & Rct, w/SbCr)	EL3	2	56,449	\$6,292.88	\$0.1115	2	60,424	\$8,417.03	\$0.1393	2	76,492	\$13,566.72	\$0.1774	2	74,354	\$11,227.18	\$0.1510	2
Total Large Power		31	2,564,436	\$231,799.76	\$0.0904	31	2,774,367	\$304,855.20	\$0.1099	31	2,803,936	\$267,064.83	\$0.0952	31	3,090,195	\$340,163.31	\$0.1101	31
Industrial (In - w/Dmd & Rct, w/SbCr) Industrial (In - w/Dmd & Rct, No/SbCr)	El1 El2	1	1,254,911 983,848	\$111,981.55 \$73,821.89	\$0.0892 \$0.0750	1	1,386,881 1,186,801	\$137,819.69 \$100,145.89	\$0.0994 \$0.0844	1	1,445,764 1,161,325	\$118,375.56 \$82,055.46	\$0.0819 \$0.0707	1	1,754,531 1,171,773	\$164,559.90 \$101,779.84	\$0.0938 \$0.0869	1
Total Industrial		3	2,238,759	\$185,803.44	\$0.0830	3	2,573,682	\$237,965.58	\$0.0925	3	2,607,089	\$200,431.02	\$0.0769	3	2,926,304	\$266,339.74	\$0.0910	3
Interdepartmental (In - No Dmd)	ED1	48	165,644	\$14,342.72	\$0.0866	48	,	\$15,600.16	\$0.1064	48	93,426	\$8,496.15	\$0.0909	51	83,410	\$9,435.99	\$0.1131	48
Interdepartmental (Out - No Dmd) Interdepartmental (In - w/Dmd)	ED1O ED2	1 20	0 354,938	\$0.00 \$29,970.33	\$0.0000 \$0.0844	1 20		\$21.39 \$33,478.84	\$0.1064 \$0.1038	20	0 258,224	\$0.00 \$22,859.68	\$0.0000 \$0.0885	20	240,885	\$0.00 \$26,551.76	\$0.0000 \$0.1102	1 20
Generators (JV2 Power Cost Only)	GJV2	1	20,858	\$29,970.33	\$0.0844	1	18,477	\$33,478.84	\$0.1038	1	16,504	\$22,859.68	40.0050	1	15,706	\$646.14	\$0.1102	1
Generators (JV5 Power Cost Only)	GJV5	1	15,564	\$1,033.92	\$0.0664	1	14,248	\$684.47		1	12,836	\$448.87		1	13,128	\$540.09	\$0.0411	1
Total Interdepartmental		71	557,004	\$46,732.57	\$0.0839	71	502,060	\$50,672.50	\$0.1009	71	380,990	\$32,381.84	\$0.0850	74	353,129	\$37,173.98	\$0.1053	71
SUB-TOTAL CONSUMPTION & DEMAI	ND	5,863		\$1,136,258.97	\$0.0933	5,881			\$0.1123	-		\$1,056,940.95	\$0.0968	5,864		\$1,408,262.90	\$0.1165	
				========								========		'				
Street Lights (In)	SLO	16	0	\$14.20	\$0.0000	16	0	\$14.20	\$0.0000	16	0	\$14.20	\$0.0000	16	0	\$14.20	\$0.0000	15
Street Lights (Out)	SLOO	2	0	\$0.77	\$0.0000	2	0	\$0.77		2	0	\$0.77		2	0	\$0.77	\$0.0000	2
Total Street Light Only		18	0	\$14.97	\$0.0000	18		\$14.97	\$0.0000	18	0	\$14.97	\$0.0000	18	0	\$14.97	\$0.0000	17
TOTAL CONSUMPTION & DEMAND		5,881	12,179,451	\$1,136,273.94	\$0.0933	5,899			\$0.1123			\$1,056,955.92	\$0.0968	5,882		\$1,408,277.87	\$0.1165	5,879
					=====				=====			========						

<b>BILLING SUMMARY AN</b>	ID CO																	
FEBRUARY, 2015 2015 - FEBRUARY BILLING WITH JAN	IIARV 20:	1																
EUTO TEBROART BIEERA WITTOAR	OAIII 20				Sep-14				Oct-14				Nov-14				Dec-14	
Class and/or	Rate	Aug-14	Aug-14	Cost / kWH	# of	Sep-14	Sep-14	Cost / kWH	# of	Oct-14	Oct-14	Cost / kWH	# of	Nov-14	Nov-14	Cost / kWH	# of	Dec-14
Schedule Residential (Dom-In)	Code E1	(kWh Usage) 2,643,148	Billed \$325,313.98	For Month \$0.1231	<u>Bills</u> 3,329	(kWh Usage) 2,404,926	<u>Billed</u> \$285,045.20	For Month \$0.1185	Bills 3,335	(kWh Usage) 2,677,535	<u>Billed</u> \$304,687.24	For Month \$0.1138	Bills 3,334	(kWh Usage) 1,789,710	<u>Billed</u> \$174,204.06	For Month \$0.0973	Bills 3,346	(kWh Usage) 1,886,759
Residential (Dom-In) w/Ecosmart	E1E	6,860	\$852.59	\$0.1243	10	5,916	\$712.25	\$0.1204	10	7,247	\$830.56	\$0.1146	10	4,548	\$451.85	\$0.0994	10	4,518
Residential (Dom-In - All Electric)	E2 E2E	425,575	\$52,817.91	\$0.1241	615	391,438	\$46,846.04	\$0.1197	609	421,500	\$48,471.67	\$0.1150	607	321,736	\$31,363.88	\$0.0975	608	446,610
Res.(Dom-In - All Elec.) w/Ecosmart	E2E	821	\$100.86	\$0.1229		761	\$89.90	\$0.1181		863	\$97.76	\$0.1133		611	\$58.65	\$0.0960		501
Total Residential (Domestic)		3,076,404	\$379,085.34	\$0.1232	3,955	2,803,041	\$332,693.39	\$0.1187	3,955	3,107,145	\$354,087.23	\$0.1140	3,952	2,116,605	\$206,078.44	\$0.0974	3,965	2,338,388
Residential (Rural-Out)	ER1	780,096	\$101,240.28	\$0.1298	747	712,222	\$89,327.53	\$0.1254	748	766,349	\$92,554.12	\$0.1208	744	583,085	\$60,426.39	\$0.1036	742	675,474
Residential (Rural-Out) w/Ecosmart Residential (Rural-Out - All Electric)	ER1E ER2	2,587 428,617	\$351.23 \$55,424.79	\$0.1358 \$0.1293	387	2,381 397,002	\$313.86 \$49,504.18	\$0.1318 \$0.1247	387	2,534 421,393	\$321.52 \$50,656.05	\$0.1269 \$0.1202	388	2,281 355,009	\$247.39 \$36,140.53	\$0.1085 \$0.1018	389	2,638 449,552
Res. (Rural-Out - All Electric) w/Ecosmar		1,327	\$179.56	\$0.1353	2	1,084	\$144.60	\$0.1334	2	1,283	\$162.45	\$0.1266	2	1,138	\$123.39	\$0.1084	2	1,634
Residential (Rural-Out w/Dmd)	ER3	17,547	\$2,247.46		14	17,199	\$2,114.46	\$0.1229	14	14,868	\$1,788.64	\$0.1203	14	13,759	\$1,388.97	\$0.1009	14	
Residential (Rural-Out - All Electric w/Dm	ER4	10,207	\$1,316.86	\$0.1290	9	9,500	\$1,181.79	\$0.1244	9	9,390	\$1,132.19	\$0.1206	9	7,785	\$797.34	\$0.1024	9	23,466
Total Residential (Rural)		1,240,381	\$160,760.18	\$0.1296	1,163	1,139,388	\$142,586.42	\$0.1251	1,164	1,215,817	\$146,614.97	\$0.1206	1,161	963,057	\$99,124.01	\$0.1029	1,160	1,224,365
Commercial (1 Ph-In - No Dmd)	EC2	44,584	\$7,147.17	\$0.1603	73	43,499	\$6,740.06	\$0.1549	75	48,119	\$7,057.84	\$0.1467	73	45,563	\$5,519.36	\$0.1211	75	46,396
Commercial (1 Ph-Out - No Dmd)	EC2O	11,127	\$2,060.27	\$0.1852	43	11,292	\$2,041.30	\$0.1808	43	10,065	\$1,806.88	\$0.1795	43	8,801	\$1,415.91	\$0.1609	42	9,447
Total Commercial (1 Ph) No Dmd		55,711	\$9,207.44	\$0.1653	116	54,791	\$8,781.36	\$0.1603	118	58,184	\$8,864.72	\$0.1524	116	54,364	\$6,935.27	\$0.1276	117	55,843
Commercial (1 Ph-In - w/Demand)	EC1	355,039	\$56,121.24	\$0.1581	261	364,320	\$55,033.16	\$0.1511	262	403,598	\$57,033.37	\$0.1413	261	309,852	\$38,313.11	\$0.1236	261	285,091
Commercial (1 Ph-Out - w/Demand)	EC1O	34,978	\$5,562.26	\$0.1590	26	39,084	\$5,531.72	\$0.1415	25	32,480	\$4,722.19	\$0.1454	25	33,388	\$3,985.67	\$0.1194	25	
Total Commercial (1 Ph) w/Demand		390,017	\$61,683.50	\$0.1582	287	403,404	\$60,564.88	\$0.1501	287	436,078	\$61,755.56	\$0.1416	286	343,240	\$42,298.78	\$0.1232	286	317,795
Commercial (3 Ph-Out - No Dmd)	EC4O	40	\$41.64	\$1.0410	2	40	\$41.40	\$1.0350	2	40	\$41.13	\$1.0283	2	40	\$40.09	\$1.0023	2	40
Total Commercial (3 Ph) No Dmd		40		\$1.0410	2	40	\$41.40	\$1.0350	2	40		\$1.0283	2	40	\$40.09	\$1.0023	2	40
Commercial (3 Ph-In - w/Demand)	EC3	1,668,999	\$233,532.52	\$0.1399	202	1,721,235	\$230,110.92	\$0.1337	203	1,803,964	\$230,142.91	\$0.1276	202	1,658,973	\$168,675.55	\$0.1017	204	
Commercial (3 Ph-Out - w/Demand)	EC3O	233,986	\$34,105.69	\$0.1458	35	325,173	\$43,446.53	\$0.1336	36	354,180	\$44,771.59	\$0.1264	36	306,434	\$32,879.46	\$0.1073	38	524,679
Commercial (3 Ph-In - w/Dmd.&Sub-St.C Commercial (3 Ph-Out - w/Dmd.&Sub-St.	EC3S E3SO	95,920	\$0.00 \$12,877.42	\$0.0000 \$0.1343	2	95,040	\$0.00 \$12,086.52	\$0.0000 \$0.1272	0	113,120	\$0.00 \$13,494.63	\$0.0000 \$0.1193	2	120,160	\$0.00 \$11,063.64	\$0.0000 \$0.0921	3	159,760
Commercial (3 Ph-In - w/Demand, No Tax	EC3T	2,920	\$442.82	\$0.1517	1	3,720	\$540.68	\$0.1453	1	3,920	\$519.83	\$0.1326	1	4,240	\$425.68	\$0.1004	1	1,720
				*****								** ***				**		
Total Commercial (3 Ph) w/Demand		2,001,825	\$280,958.45		240	2,145,168	\$286,184.65	\$0.1334	242	2,275,184	\$288,928.96	\$0.1270	241	2,089,807	\$213,044.33	\$0.1019	246	, ,
Large Power (In - w/Dmd & Rct) Large Power (In - w/Dmd & Rct, w/SbCr)	EL1 EL2	2,691,282 10,560	\$281,359.90 \$3,551.30	\$0.1045 \$0.3363	24	2,891,678 10,080	\$288,723.71 \$3,092.87	\$0.0998 \$0.3068	24	2,864,647 10,080	\$280,295.21 \$2,964.35	\$0.0978 \$0.2941	24	2,591,081 12,720	\$200,872.89 \$2,997.45	\$0.0775 \$0.2356	22	2,483,728 17,880
Large Power (Out - w/Dmd & Rct)	EL10	88,200	\$10,678.79	\$0.1211	1	81,540	\$10,349.16	\$0.1269	1	86,400	\$10,575.56	\$0.1224	1	63,000	\$6,085.29	\$0.0966	0	,
Large Power (Out - w/Dmd & Rct, w/SbC	EL2O	289,440	\$34,015.76	\$0.1175	2	371,040	\$39,438.67	\$0.1063	2	366,240	\$38,254.81	\$0.1045	2	366,000	\$31,417.43	\$0.0858	1	332,400
Large Power (In - w/Dmd & Rct, w/SbCr)	EL3	72,057	\$6,521.04	\$0.0905	2	72,814	\$15,752.70	\$0.2163	2	74,852	\$17,250.65	\$0.2305	2	71,671	\$5,616.55	\$0.0784	2	77,443
Total Large Power		3,151,539	\$336,126.79	\$0.1067	31	3,427,152	\$357,357.11	\$0.1043	31	3,402,219	\$349,340.58	\$0.1027	31	3,104,472		\$0.0796	27	2,911,451
Industrial (In - w/Dmd & Rct, w/SbCr)	El1	1,886,459	\$168,052.86	\$0.0891	2	2,002,734	\$173,767.61	\$0.0868	2	1,958,328	\$164,795.31	\$0.0842	2	1,842,351	\$124,832.49	\$0.0678	2	1,875,524
Industrial (In - w/Dmd & Rct, No/SbCr)	El2	1,072,673	\$91,909.77	\$0.0857	1	1,124,106	\$96,558.32	\$0.0859	1	1,069,294	\$88,065.89	\$0.0824	1	1,004,524	\$65,444.00	\$0.0651	1	1,160,439
Total Industrial		2,959,132	\$259,962.63	\$0.0879	3	3,126,840	\$270,325.93	\$0.0865	3	3,027,622	\$252,861.20	\$0.0835	3	2,846,875	\$190,276.49	\$0.0668	3	3,035,963
Interdepartmental (In - No Dmd)	ED1	82,922	\$9,461.55	\$0.1141	48	82,693	\$8,991.07	\$0.1087	48	83,371	\$8,746.93	\$0.1049	48	87,580	\$7,416.62	\$0.0847	48	115,508
Interdepartmental (Out - No Dmd)	ED10	0	\$0.00	\$0.0000	1	0	\$0.00	\$0.0000	1	0	\$0.00	\$0.0000	1	0	\$0.00	\$0.0000	1	0
Interdepartmental (In - w/Dmd)	ED2	237,599	\$26,426.68 \$406.79	\$0.1112	20	255,310	\$27,094.63	\$0.1061	20	223,903	\$22,845.28	\$0.1020	20	199,883	\$16,419.24	\$0.0821	20	
Generators (JV2 Power Cost Only) Generators (JV5 Power Cost Only)	GJV2 GJV5	14,838 12,752	\$496.78 \$426.94		1	15,380 13,017	\$602.43 \$509.88	\$0.0392 \$0.0392	1	15,634 12,926	\$620.83 \$513.29	\$0.0397	1	16,092 12,509	\$5/5.77 \$447.57	\$0.0358 \$0.0358	1	18,411 14,186
Total Interdepartmental		348,111	\$36,811.95		71	366,400	\$37,198.01	\$0.1015	71	335,834	\$32,726.33		71	316,064	\$24,859.20		71	
SUB-TOTAL CONSUMPTION & DEMAN	JID.	13,223,160	\$1,524,637.92	\$0.1153	5,868	13,466,224	\$1,495,733.15	\$0.1111	5,873	13,858,123	\$1,495,220.68	\$0.1079	5,863	11,834,524	\$1,029,646.22	¢0.0070	5,877	10 410 555
SOD-101AL CONSUMPTION & DEMAN	, U	13,223,100	\$1,524,637.92	φυ.1133		13,466,224	\$1,495,733.15	φυ.1111		13,858,123	\$1,495,220.68	φυ.10/9		11,834,524	\$1,029,646.22	\$0.0870		12,410,555
Street Lights (In)	SLO	0	\$13.59	\$0.0000	15	0	\$13.59	\$0.0000	15	0	\$13.59	\$0.0000	15	0	\$13.59	\$0.0000	15	(
Street Lights (Out)	SLOO	0	\$0.77	\$0.0000	2	0	\$0.77	\$0.0000	2	0	\$0.77	\$0.0000	2	0	\$1.92	\$0.0000	2	(
Total Street Light Only		0	\$14.36	\$0.0000	17	0	\$14.36	\$0.0000	17	0	\$14.36	\$0.0000	17	0	\$15.51	\$0.0000	17	(
TOTAL CONSUMPTION & DEMAND		13,223,160		\$0.1153	5,885	13,466,224	\$1,495,747.51	\$0.1111	5,890	13,858,123		\$0.1079	5,880	11,834,524	\$1,029,661.73	\$0.0870	5,894	12,410,555
				=====		========	========	=====	=====				=====			=====	=====	

<b>BILLING SUMMARY AN</b>	ID CO											
FEBRUARY, 2015												
2015 - FEBRUARY BILLING WITH JAN	UARY 201	i										
				Jan-15				TOTAL	TOTAL	Avg.Cost	Avg.Num.	Avg.Per.%
Class and/or	Rate	Dec-14	Cost / kWH	# of	Jan-15	Jan-15	Cost / kWH	KWH USEAGE	BILLING	Per kWH	of Bills	of Bills
<u>Schedule</u>	Code	Billed	For Month	Bills	(kWh Usage)	Billed	For Month	PRIOR 12 MO	PRIOR 12 MO	For Period	For Period	For Period
Residential (Dom-In)	E1	\$218,367.57	\$0.1157	3,341	2,090,119	\$231,507.44	\$0.1108	26,771,399	\$3,030,906.55	\$0.1132	3,336	56.6836%
Residential (Dom-In) w/Ecosmart	E1E	\$534.82	\$0.1184	10	4,694	\$534.93	\$0.1140	65,177	\$7,529.24	\$0.1155	10	0.1699%
Residential (Dom-In - All Electric)	E2	\$50,580.94	\$0.1133	605	626,280	\$66,980.81	\$0.1070	6,552,779	\$721,540.49		609	10.3437%
Res.(Dom-In - All Elec.) w/Ecosmart	E2E	\$58.66	\$0.1171	1	486	\$55.17	\$0.1135	7,129	\$815.02		1	0.0170%
,												
Total Residential (Domestic)		\$269,541.99	\$0.1153	3,957	2,721,579	\$299,078.35	\$0.1099	33,396,484	\$3,760,791.30	\$0.1126	3,955	67.2143%
Residential (Rural-Out)	ER1	\$81,586.02	\$0.1208	741	786,245	\$90,634.81	\$0.1153	9,250,722	\$1,093,194.48	\$0.1182	743	12.6266%
Residential (Rural-Out) w/Ecosmart	ER1E	\$329.81	\$0.1250	4	3,216	\$380.67	\$0.1184	32,705	\$4,031.12	\$0.1233	4	0.0680%
Residential (Rural-Out - All Electric)	ER2	\$53,244.09	\$0.1184	386	542,347	\$61,253.20	\$0.1129	5,970,137	\$692,166.81	\$0.1159	387	6.5767%
Res. (Rural-Out - All Electric) w/Ecosmar	ER2E	\$199.40	\$0.1220	2	2,293	\$262.79	\$0.1146	23,278	\$2,750.14	\$0.1181	2	0.0340%
Residential (Rural-Out w/Dmd)	ER3	\$7,966.97	\$0.1113	15	179,869	\$19,060.99	\$0.1060	486,046	\$53,742.40	\$0.1106	14	0.2393%
Residential (Rural-Out - All Electric w/Dm	ER4	\$2,660.70	\$0.1134	9	31,504	\$3,417.19	\$0.1085	163,239	\$18,710.69	\$0.1146	9	0.1529%
Total Residential (Rural)		\$145,986.99	\$0.1192	1,157	1,545,474	\$175,009.65	\$0.1132	15,926,127	\$1,864,595.64	\$0.1171	1,159	19.6975%
								İ		1		
Commercial (1 Ph-In - No Dmd)	EC2	\$6,779.56	\$0.1461	74	47,636	\$6,546.57	\$0.1374	554,704	\$78,706.05	\$0.1419	73	1.2448%
Commercial (1 Ph-Out - No Dmd)	EC2O	\$1,706.71	\$0.1807	42	15,118	\$2,302.25		144,879	\$23,813.71		42	0.7081%
,												
Total Commercial (1 Ph) No Dmd		\$8,486.27	\$0.1520	116	62,754	\$8,848.82	\$0.1410	699,583	\$102,519.76	\$0.1465	115	1.9529%
` '					·			· ·	. ,			
Commercial (1 Ph-In - w/Demand)	EC1	\$42,288.86	\$0.1483	262	299,212	\$40.914.08	\$0.1367	4,006,624	\$562,398.66	\$0.1404	263	4.4765%
Commercial (1 Ph-Out - w/Demand)	EC10	\$4,693.80	\$0.1435	25	39,221	\$5,103.98		463,617	\$62,435.29		25	0.4263%
Commercial (1111 Cat 11/2 cinalia)	20.0	Ψ1,000.00	ψ0.11.00				ψ0.1001			ψοσ		0.120070
Total Commercial (1 Ph) w/Demand		\$46,982.66	\$0.1478	287	338,433	\$46,018.06	\$0.1360	4,470,241	\$624,833.95	\$0.1398	289	4.9028%
(****,****		<b>*</b> 10,000.00	***************************************		550,100	<b>4</b> 10,0 10100	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	., ,	<del>+</del> ,			
Commercial (3 Ph-Out - No Dmd)	EC4O	\$41.09	\$1.0273	2	15,280	\$1,848.85	\$0.1210	29,160	\$3,944.24	\$0.1353	2	0.0340%
Commercial (CTTT Cut TVC Bind)	L0-10	φ+1.00	Ψ1.0270	-	10,200	Ψ1,040.00	Ψ0.1210	20,100	ΨΟ,Ο ΤΤ.ΣΤ	ψ0.1000		0.004070
Total Commercial (3 Ph) No Dmd		\$41.09	\$1.0273	2		\$1,848.85	\$0.1210	29,160	\$3,944,24	\$0.1353	2	0.0340%
Total Commercial (CT II) NO Billa		ψ+1.00	ψ1.0270	_	10,200	Ψ1,040.00	ψ0.1210	20,100	ψ0,511.21	ψ0.1000	_	0.004070
Commercial (3 Ph-In - w/Demand)	EC3	\$189,828.37	\$0.1294	207	1,489,862	\$175,738.76	\$0.1180	18,508,569	\$2,275,982.47	\$0.1230	204	3.4597%
Commercial (3 Ph-Out - w/Demand)	EC3O	\$65,067.80	\$0.1294	39	509,276	\$60,103.49		3,843,369	\$477,331.32		36	0.6132%
	EC3S		\$0.0000						\$3,489.22		0	0.0132%
Commercial (3 Ph-In - w/Dmd.&Sub-St.C		\$0.00		3	28,920 134,720	\$3,489.22		28,920			0	
Commercial (3 Ph-Out - w/Dmd.&Sub-St.	E3SO EC3T	\$18,732.40		3	1,720	\$14,815.71		1,344,920	\$153,537.96			0.0368%
Commercial (3 Ph-In - w/Demand, No Tax	EUST	\$251.76	\$0.1464	-	1,720	\$212.77	φυ.1237	29,200	\$3,777.18	\$0.1294		0.0170%
Total Commercial (3 Ph) w/Demand		\$273,880.33	\$0.1272	252	2,164,498	\$254,359.95	\$0.1175	23,754,978	\$2,914,118.15	\$0.1227	243	4.1296%
Total Commercial (3 Fil) W/Demand		Ψ213,000.33	ψ0.1212	LUL	2,104,430	Ψ <b>2</b> 04,009.90	ψ0.1173	20,704,970	ΨZ,314,110.13	Ψ0.1227	243	4.123076
Large Power (In - w/Dmd & Rct)	EL1	\$244,551.79	\$0.0985	21	2,714,966	\$260,835.25	\$0.0961	29,779,787	\$2,914,462.70	\$0.0979	24	0.4008%
Large Power (In - w/Dmd & Rct, w/SbCr)	EL2	\$4,168.43	\$0.0363	0		\$0.00		579,240	\$91,739.24		24	0.4008 %
				0								
Large Power (Out - w/Dmd & Rct)	EL10 EL20	\$0.00	\$0.0000	0		\$0.00		745,740	\$86,990.86		1	0.0142%
Large Power (Out - w/Dmd & Rct, w/SbC		\$34,789.33	\$0.1047	2	286,800	\$29,892.25		3,958,320	\$412,245.61		2	0.0312%
Large Power (In - w/Dmd & Rct, w/SbCr)	EL3	\$7,320.50	\$0.0945		82,105	\$7,896.64	\$0.0962	892,296	\$115,806.99	\$0.1298		0.0340%
Total Large Power		\$290,830.05	\$0.0999	24		\$298,624.14	\$0.0968	35,955,383	\$3,621,245.40	\$0.1007	30	0.5112%
Total Large Power		\$290,030.03	\$0.0999	24	3,003,071	\$290,024.14	\$0.0900	35,955,363	\$3,021,245.40	\$0.1007	30	0.5112%
Industrial (In.,/Dard 0, Dat/Ob.Oa)	EIA	0100 F44 17	<b>#0.0000</b>		005 447	<b>#04.004.00</b>	#0.00F0	00 110 000	Ф1 747 F41 4F	<b>#0.0000</b>		0.00000/
Industrial (In - w/Dmd & Rct, w/SbCr) Industrial (In - w/Dmd & Rct, No/SbCr)	El1 El2	\$166,544.17 \$94,981.96	\$0.0888 \$0.0819	1	995,447 1,025,085	\$84,801.83 \$83,073.20		20,110,690 12,849,674	\$1,747,541.45 \$1,051,654.54		2	0.0326% 0.0170%
industrial (iii - w/Dind & Act, No/SbCl)	CIZ	\$94,961.90	\$0.0619	-	1,025,065	\$65,075.20	\$0.0610	12,049,074	\$1,051,654.54	\$0.0010		0.0170%
Total Industrial		\$261.526.13	\$0.0861	2	2,020,532	¢167.075.03	\$0.0831	32.960.364	¢2 700 10E 00	\$0.0849		0.0496%
Total industrial		\$201,520.13	\$0.0001		2,020,532	\$167,875.03	\$0.0031	32,960,364	\$2,799,195.99	\$0.0649	3	0.0490%
Interdeportmental (In No Deed)	ED4	011 017 00	\$0.4004	40	150.001	014 404 04	#0 00 17	1 470 055	¢140.004.57	<b>\$0.4000</b>		0.000004
Interdepartmental (In - No Dmd)	ED1	\$11,947.30	\$0.1034	48		\$14,484.81		1,472,355	\$148,394.57		48	0.8200%
Interdepartmental (Out - No Dmd)	ED10	\$0.00	\$0.0000	1	0	\$0.00		201	\$21.39		1	0.0170%
Interdepartmental (In - w/Dmd)	ED2	\$22,712.43	\$0.1008	20		\$29,965.96			\$340,803.11		20	
Generators (JV2 Power Cost Only)	GJV2	\$706.80		1	18,971	\$624.34			\$9,162.47		1	0.0170%
Generators (JV5 Power Cost Only)	GJV5	\$544.60	\$0.0384	1	14,576	\$479.70	\$0.0329	174,927	\$7,260.81	\$0.0415	1	0.0170%
Tatal lutandan antus autal			<b>\$0,000</b>	74			<b>#0.0000</b>			60.0051	71	4.04000/
Total Interdepartmental		\$35,911.13	\$0.0962	71	510,151	\$45,554.81	\$0.0893	5,316,112	\$505,642.35	\$0.0951		1.2108%
SUB-TOTAL CONSUMPTION & DEMAN	ID.	61 222 10C CA	60 1071	5,868	10 400 570	61 007 017 00	60 1011	150 500 420	¢16 106 006 70	60 1000	E 967	00.70000
SUB-TUTAL CONSUMPTION & DEMAN	עו	\$1,333,186.64	\$0.1074			\$1,297,217.66		152,508,432	\$16,196,886.78		5,867	99.7026%
							<b> </b>			<del> </del>		
Chroni Linkin (ln)	01.0	A10 ==	<b>#0.000</b>		_	A10 ==	#0.00cc		A100 =0	<b>#0.00</b>		0.000.454
Street Lights (In)	SLO	\$13.59	\$0.0000	15		\$13.58		0	\$166.73		16	
Street Lights (Out)	SLOO	\$0.77	\$0.0000	2	0	\$0.77	\$0.0000	0	\$10.39		2	0.0340%
Tatal Charat Limbs Co. In		644.00	<b>#0.0000</b>	47		614.05	#0 0000					0.007451
Total Street Light Only		\$14.36	\$0.0000	17	0	\$14.35	\$0.0000		\$177.12	\$0.0000		0.2974%
TOTAL CONSUMPTION & DEMAND		64 990 004 00	60 1071	E 005	10 400 570	61 007 000 01	60 1011	150 500 420	\$16 107 062 00	60 1000	E 004	100 00000
TOTAL CONSUMPTION & DEMAND		\$1,333,201.00		5,885		\$1,297,232.01		152,508,432	\$16,197,063.90			100.0000%
1		=========	=====	=====	=========	=========	======	=========	=========	=	======	



AMERICAN MUNICIPAL POWER, INC.

1111 Schrock Rd, Suite 100

COLUMBUS, OHIO 43229

PHONE: (614) 540-1111

FAX: (614) 540-1078

**City of Napoleon** 

Gregory J. Heath, Finance Director 255 W. Riverview Ave., P.O. Box 151 Napoleon, Ohio 43545-0151 INVOICE NUMBER: 185329

**INVOICE DATE:** 1/14/2015

**DUE DATE:** 1/29/2015

**TOTAL AMOUNT DUE:** \$961,151.35

CUSTOMER NUMBER: 5020

CUSTOMER P.O. #: RG10046

PLEASE WRITE INVOICE NUMBER ON REMITTANCE AND RETURN YELLOW INVOICE COPY. MAKE CHECK PAYABLE TO AMP.

Northern Power Pool Billing - December, 2014

MUNICIPAL PEAK: 24,070 kW
TOTAL METERED ENERGY: 14,117,016 kWh

DO NOT PAY - AMOUNT AUTOMATICALLY
DEDUCTED FROM YOUR BANK ACCOUNT

EMAIL BILLING@AMPPARTNERS.ORG
WITH ANY QUESTIONS

Total Power Charges: \$626,808.67

Total Transmission Charges: \$193,214.89

Total Other Charges: \$11,127.79

Total Miscellaneous Charges: \$130,000.00

GRAND TOTAL POWER INVOICE: \$961,151.35

## DETAIL INFORMATION OF POWER CHARGES December , 2014

#### Napoleon

FOR THE MONTH OF:		December, 2014		Total Metered Load kWh: Transmission Losses kWh: Distribution Losses kWh:	14,117,016 -86,799 0
				Total Energy Req. kWh:	14,030,217
TIME OF FENTS PEAK: TIME OF MUNICIPAL PEAK: TRANSMISSION PEAK:		12/10/2014 @ H.E. 19:00 12/17/2014 @ H.E. 18:00 July, 2013		COINCIDENT PEAK kW: MUNICIPAL PEAK kW: TRANSMISSION PEAK kW: PJM Capacity Requirement kW:	23,813 24,070 31,687 31,162
				Tom Supusity Requirement kwi	
Napoleon Resources					
AMP CT - Sched @ ATSI Demand Charge:		\$2.980631	/ kW *	12,400 kW =	\$36,959.82
Transmission Credit:		\$1.105176	/ kW *	-12,400 kW =	-\$13,704.18
Capacity Credit:		\$2.714358	/ kW *	-12,400 kW =	-\$33,658.04
	Subtotal	#N/A	/ kWh *	0 kWh =	-\$10,402.40
Fremont - sched @ Fremont Demand Charge:		\$3.564023	/ kW *	8,767 kW =	\$31,245.79
Energy Charge:		\$0.031879	/ kWh *	3,034,497 kWh =	\$96,736.95
Net Congestion, Losses, FTR:		\$0.002162	/ kWh *		\$6,560.35
Capacity Credit:		\$3.724279	/ kW *	-8,767 kW =	-\$32,650.75
Debt Service		\$5.040978	/ kW	8,767 kW	\$44,194.25
Adjustment for prior month:	Subtotal	\$0.048160	/ kWh *	3,034,497 kWh =	\$55.17 <b>\$146,141.76</b>
First Energy Remaining Requireme					
Energy Charge:	Districted.	\$0.034950	/ kWh *	2,102,599 kWh =	\$73,485.84
JV6 - Sched @ ATSI	Subtotal	\$0.034950	/ kWh *	2,102,599 kWh =	\$73,485.84
Demand Charge:				300 kW	
Energy Charge:				38,196 kWh	
Transmission Credit:		\$0.109300	/ kW *	-300 kW =	-\$32.79
Capacity Credit:		\$0.583600	/ kW *	-300 kW =	-\$175.08
	Subtotal	-\$0.005442	/ kWh *	38,196 kWh =	-\$207.87
Prairie State - Sched @ PJMC Demand Charge:		\$6.360000	/ kW *	4,976 kW =	\$31,647.36
Energy Charge:		\$0.013386	/ kWh *	3,027,767 kWh =	\$40,529.98
Net Congestion, Losses, FTR:		\$0.003836	/ kWh *	-,,, -,	\$11,613.22
Capacity Credit:		\$3.382924	/ kW *	-4,976 kW =	-\$16,833.43
Debt Service		\$23.765816	/ kW	4,976 kW	\$118,258.70
variable charges/credits	IM/MISO, including non-Prairie State	\$0.008703	/ kWh	3,027,767 kWh	\$26,352.09
Board Approved Rate Leveliza	tion	ψ0.000703	/ KVVII	3,027,707 KWIII	\$6,237.16
	Subtotal	\$0.071936	/ kWh *	3,027,767 kWh =	\$217,805.08
NYPA - Sched @ NYIS					
Demand Charge:		\$7.242089	/ kW *	943 kW =	\$6,829.29
Energy Charge: Net Congestion, Losses, FTR:		\$0.012668 -\$0.001465	/ kWh * / kWh *	673,013 kWh =	\$8,525.82 -\$985.79
Capacity Credit:		\$3.229567	/ kW *	-900 kW =	-\$2,906.61
Adjustment for prior month:		****	,		-\$464.88
	Subtotal	\$0.016341	/ kWh *	673,013 kWh =	\$10,997.83
JV5 - 7X24 @ ATSI				2.000 IAM	
Demand Charge: Energy Charge:				3,088 kW 2,297,472 kWh	
Transmission Credit:		\$1.555722	/ kW *	-3,088 kW =	-\$4,804.07
Capacity Credit:		\$3.832196	/ kW *	-3,088 kW =	-\$11,833.82
	Subtotal	-\$0.007242	/ kWh *	2,297,472 kWh =	-\$16,637.89
JV5 Losses - Sched @ ATSI Energy Charge:				22 442 1/1/15	
;	Subtotal	#N/A	/ kWh *	33,443 kWh 33,443 kWh =	\$0.00
JV2 - Sched @ ATSI		myr	, K****	50,440 KM1 =	ψ0.00
Demand Charge:				264 kW	
Energy Charge:		\$0.044688	/ kWh *	19 kWh =	\$0.86
Transmission Credit: Capacity Credit:		\$0.978598 \$4.797652	/ kW * / kW *	-264 kW = -264 kW =	-\$258.35 -\$1,266.58
Real Time Market Revenue from	m JV2 Operations	\$4.79703Z	/ KVV	-204 KVV =	-\$1.18
S	Subtotal	-\$79.255573	/ kWh *	19 kWh =	-\$1,525.25
AMP Solar Phase I - Sched @ ATSI					
Demand Charge: Energy Charge:		#0.00F000	/ L\\/!- *	1,040 kW	<b>#4.500.00</b>
Energy Charge: Transmission Credit:		\$0.085000	/ kWh *	53,320 kWh =	\$4,532.20 -\$126.33
	Subtotal	\$0.082631	/ kWh *	53,320 kWh =	\$4,405.87
AMPGS Replacement 2014 5x16 - 5	5x16 @ AD			·	
Demand Charge:		• • • • • • • • • • • • • • • • • • • •		5,000 kW	<b></b>
Energy Charge:		\$0.070430 \$0.003145	/ kWh *	1,760,000 kWh =	\$123,956.80
Net Congestion, Losses, FTR:	Subtotal	\$0.002145 <b>\$0.072575</b>	/ kWh * / kWh *	1,760,000 kWh =	\$3,774.36 <b>\$127,731.16</b>
AMPGS Replacement 2014 7x24 - 7		ψυ.υ: Δυ: 3	,	1,700,000 RTIII =	ψ121,101.10
Demand Charge:				1,000 kW	
Energy Charge:		\$0.060680	/ kWh *	744,000 kWh =	\$45,145.92
Net Congestion, Losses, FTR:		\$0.001218	/ kWh *		\$906.49

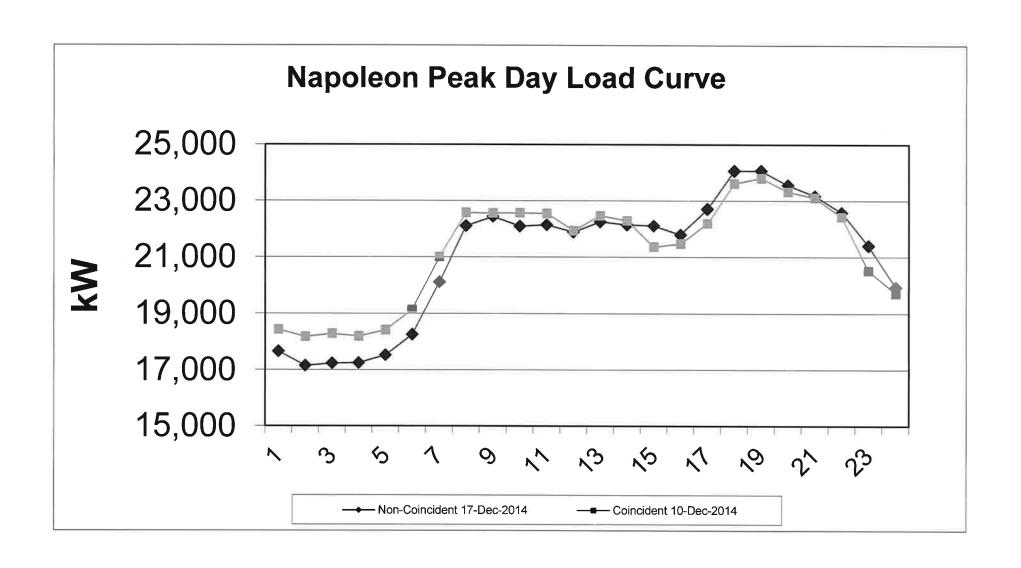
## DETAIL INFORMATION OF POWER CHARGES December , 2014

#### Napoleon

Subtotal	\$0.061898	/ kWh *	744,000 kWh =	\$46,052.41
Efficiency Smart Power Plant 2014-2017			•	
ESPP 2014-2017 obligation @ \$1.400 /MWh x 156,294.1 MWh / 12				\$18,234.31
Subtotal	#N/A	/ kWh *	0 kWh =	\$18,234.31
Northern Power Pool:				
On Peak Energy Charge: (M-F HE 08-23 EDT)	\$0.038586	/ kWh *	578.044 kWh =	\$22.304.69
Off Peak Energy Charge:	\$0.029198	/ kWh *	653,105 kWh =	\$19,069.50
Sale of Excess Non-Pool Resources to Pool	\$0.031749	/ kWh *	-965,258 kWh =	-\$30,646.37
Subtotal	\$0.040347	/ kWh *	265,892 kWh =	\$10,727.82
Total Demand Charges:				\$150,885.18
Total Energy Charges:				\$475,923.49
Total Power Charges:			14,030,217 kWh	\$626,808.67
TRANSMISSION CHARGES:				
Demand Charge:	\$1.555721	/ kW *	31,687 kW =	\$49,296.14
Energy Charge:	\$0.000413	/ kWh *	11,732,745 kWh =	\$4,845.86
RPM (Capacity) Charges:	\$4.462900	/ kW *	31,162 kW =	\$139,072.89
TOTAL TRANSMISSION CHARGES:	\$0.016468	/ kWh *	11,732,745 kWh =	\$193,214.89
Dispatch Center Charges:	\$0.000000	/ kWh *	14,117,016 kWh =	\$3.20
Service Fee Part A,				
Based on Annual Municipal Sales	\$0.000229	/ kWh *	153,889,001 kWh 1/12 =	\$2,936.72
Service Fee Part B.				
Energy Purchases	\$0.000580	/kWh *	14,117,016 kWh =	\$8,187.87
TOTAL OTHER CHARGES:				\$11,127.79
MISCELLANEOUS CHARGES:				
Deposit / (Withdraw) from RSF account				\$130,000.00
TOTAL MISCELLANEOUS CHARGES:				\$130,000.00
GRAND TOTAL POWER INVOICE:				\$961,151.35
GRAND I CIAL FOWER INVOICE				##U 1, 10 1.00

Napoleon	Capacity Plan - Actual										
Dec 201	4 ACTU	JAL DEMAND =	24.070	MW							
Days 31	ACT	JAL ENERGY =	14,117	MWH							
_				4.5	DEMAND	<b>ENERGY</b>				EFFECTIVE	%
		DEMAND	ENERGY	LOAD	RATE	RATE	DEMAND	ENERGY	TOTAL	RATE	OF
	SOURCE	MW	MWH	<b>FACTOR</b>	\$/KW	\$/MWH	CHARGE	CHARGE	CHARGES	\$/MWH	DOLLARS
	(1)	(2)	(4)	(5)	(6)	(7)	(9)	(10)	(11)	(12)	(13)
1	NPP Pool Purchases	0.00	1,231	0%	\$0.00	\$33.61	\$0	\$41,374	\$41,374	\$33.61	4.4%
2	NPP Pool Sales	0.00	-965	0%	\$0.00	\$31.75	\$0	-\$30,646	-\$30,646	\$31.75	-3.2%
3	AFEC	8.77	3,034	47%	\$4.89	\$34.04	\$42,844	\$103,297	\$146,142	\$48.16	15.5%
4	Prairie State	4.98	3,028	82%	\$33.29	\$17.22	\$165,662	\$52,143	\$217,805	\$71.94	23.1%
5	NYPA - Ohio	0.94	673	96%	\$4.16	\$10.51	\$3,923	\$7,075	\$10,998	\$16.34	1.2%
<u>6</u>	JV5	3.09	2,297	100%	\$16.32	\$19.25	\$50,387	\$44,224	\$94,611	\$41.18	10.0%
7	JV5 Losses	0.00	33	0%	\$0.00	\$0.00	\$0	\$0	\$0	\$0.00	0.0%
8	JV6	0.30	38	17%	\$15.00	\$0.00	\$4,501	\$0	\$4,501	\$117.85	0.5%
9	AMP Solar Phase I	1.04	53	7% 100%	-\$0.12	\$85.00	-\$126	\$4,532	\$4,406	\$82.63	0.5%
10	AMPGS Replace 7x24	1.00	744		\$0.00	\$61.90	\$0 \$0	\$46,052	\$46,052	\$61.90	4.9%
11	AMPGS Replace 5x16	5.00	1,760	47%	\$0.00	\$72.57	\$0 \$0	\$127,731	\$127,731	\$72.57	13.5%
12 13	FE Requirements 2014-2017 AMPCT	0.00 12.40	2,103	0% 0%	\$0.00 -\$0.84	\$34.95 \$0.00	\$0 -\$10,402	\$73,486 \$0	\$73,486	\$34.95 \$0.00	7.8% -1.1%
14	JV2	0.26	0	0%	-\$0.64 -\$4.08	-\$17.37	-\$10,402 -\$1,078	\$0 \$0	-\$10,402 -\$1,078	\$0.00 -\$56,734.51	-0.1%
14	POWER TOTAL	37.78	14,030	50%	-\$4.00	-\$17.37	\$255,712	\$469,269	\$724,980	\$51.67	76.7%
15	Energy Efficiency	31.10	0	50%	\$0.00	\$0.00	\$0	\$18,234	\$18,234	\$0.00	1.9%
15 16	Installed Capacity	30.70	0		\$4.53	φ0.00	\$139,073	\$10,234	\$139,073	\$9.85	14.7%
17	TRANSMISSION	31.69	11,733	1	\$4.55 \$1.56	\$0.41	\$49,296	\$4,846	\$54,142	\$3.84	5.7%
18	Distribution Charge	24.07	11,733		\$0.00	\$0.00	\$0	\$0	\$0	\$0.00	0.0%
19	Service Fee B	24.07	14,117		30.00	\$0.58	30	\$8,188	\$8,188	\$0.58	0.0%
20	Dispatch Charge		14,117			\$0.00		\$3	\$3	\$0.00	0.0%
20	OTHER TOTAL		175,117			ψ0.00	\$188,369	\$31,271	\$219,640	\$15.56	23.3%
GRAND TOTAL PURCHASE			14,030				\$444,081	\$500,540	\$944,620	<b>\$10.00</b>	20.070
Delivered to members		24.070	14,117	79%			\$444,081	\$500,540	\$944,620	\$66.91	100.0%
		DEMAND	ENERGY	L.F.					TOTAL \$	\$/MWh	Avg Temp
	2014 Forecast	24.90	14,099	76%					\$977,163	\$69.31	29.7
	2013 Actual	25.53	14,657	77%					\$1,092,495	\$74.54	27.6
	2012 Actual	24.18	13,692	76%					\$1,001,967	\$73.18	35.3
									Actual Temp		33.0

	N Monday	Tuesday	Wednesday	Thursday	Friday	Coturd	C d		_							
Date Hour	12/1/2014	12/2/2014	12/3/2014			Saturday 12/6/2014	Sunday 12/7/2014	Monday 12/8/2014	Tuesday 12/9/2014	Wednesday 12/10/2014	Thursday 12/11/2014	Friday 12/12/2014	Saturday 12/13/2014	Sunday 12/14/2014	Monday 12/15/2014	
100	16,362	19,326	18,772	19,106	18,904	16,217	16,490	17,683	18,117	18,434	10.000				12/10/2014	
200	15,936	19,003	18,496	18,736	18,435	15,670	15,821	17,270	17,614	18,180	19,320 18,926	18,893	16,683	15,277	16,851	
300	15,649	18,963	18,367	18,860	18,316	15,423	15,480	17,218	17,430	18,285	19,068	18,476 18,443	16,190	14,906	16,034	
400	15,583	18,928	18,144	18,596	18,511	15,172	15,482	17,098	16,951	18,198	18,895	18,514	15,614	14,456	16,004	
500	16,517	19,503	18,559	19,217	18,866	15,291	15,333	17,675	17,615	18,414	19.284	18,888	15,268	14,189	15,748	
600	17,817	20,473	19,579	20,165	19,544	15,902	15,696	18,905	18,525	19,148	20,091	19,555	15,496	14,022	16,170	
700	19,539	21,814	21,051	21,574	20,827	16,540	16,618	20,557	20,040	20,999	21,474	21,005	15,943	14,508	17,304	
800	21,078	23,086	22,943	22,966	22,338	17,581	17,228	22,289	21,668	22,574	23,021	22,561	16,497	15,142	19,045	
900	20,985	22,780	22,605	22,728	22,061	18,338	17,098	22,091	21,760	22,562	22,770	22,254	17,626	16,038	20,533	
1000	21,256	23,072	22,588	22,488	22,001	18,728	17,144	21,868	21,938	22,568	22,384	22,234	17,936	16,025	20,516	
1100	21,680	23,039	22,646	22,843	22,112	18,517	17,541	21,910	21,879	22,549	22,222		18,409	16,352	20,897	
1200	21,727	22,763	22,369	22,551	21,728	18,291	17,514	21,820	21,475	21,928	21,871	22,426	18,628	16,567	20,902	
1300	21,804	22,490	22,006	22,232	21,349	18,088	17,390	21,616	21,901	22,469	21,573	22,322 21,981	18,409	16,996	20,720	
1400	21,821	22,230	21,702	22,034	21,255	17,981	17,248	21,585	21,816	22,289	21,373		18,225	17,003	20,595	
1500	21,078	22,154	21,119	21,623	20,862	17,754	16,980	21,107	21,469	21,358	21,327	21,500	17,758	16,606	20,243	
1600	21,272	21,843	21,028	21,231	20,421	17,435	17,641	20,972	21,216	21,473	20,746	21,010	17,288	15,955	19,358	
1700	21,936	22,237	21,577	21,886	20,840	17,612	18,045	21,616	21,917	22,185	20,692	20,860	16,995	15,745	18,940	
1800	23,328	23,057	23,240	23,131	21,662	19,222	20,077	22,907	23,258	23,619	21,201	21,244	17,266	16,311	19,463	
1900	23,321	23,116	23,607	23,273	21,637	19,694	20,695	23,089	23,346	23,813		22,442	18,206	18,022	21,264	
2000	23,292	23,125	23,101	23,121	21,348	19,391	20,322	22,462	22,912	23,323	22,968	22,156	18,610	18,611	21,771	
2100	22,769	22,807	22,797	22,537	21,057	19,106	20,110	22,088	22,309	23,108	22,552	22,057	18,475	18,814	21,879	
2200	22,128	21,924	21,946	21,948	20,540	18,676	19,496	21,553	21,749	22,427	22,236	21,836	18,303	18,741	21,206	
2300	21,076	20,677	20,955	20,782	19,129	18,184	18,798	20,113	20,332	20,524	21,771	21,431	17,968	18,195	20,393	
2400	20,026	19,430	20,067	19,602	17,716	17,210	17,962	18,800	18,766	19,726	20,496	20,163	17,227	17,269	19,046	
otal	487,980	517,840	509,264	E13 220							19,475	18,037	16,135	16,810	17,957	
				513,230	473,743	422,023	422,209	494,292	496,003	510,153	506,855	500,277	415,155	392,560	462,839	
)ate						Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday	Monday	Tuesday	10/
lour	12/16/2014	12/17/2014	12/18/2014	12/19/2014	12/20/2014	12/21/2014	12/22/2014	12/23/2014	12/24/2014	12/25/2014	12/26/2014	12/27/2014	12/28/2014	12/29/2014	12/30/2014	Wedr
	47.000	47.005										12/2/12014	12/20/2014	12/25/2014	12/30/2014	12
100 200	17,203	17,665	19,042	18,632	16,811	16,894	17,893	17,576	14,378	14,224	14,039	13,479	13,879	15,886	16,499	
	16,818	17,151	18,650	18,193	16,266	16,312	17,385	16,669	13,673	13,760	13,798	12,894	13,568	15,659		
300	16,613	17,237	18,407	18,098	15,753	15,862	17,188	16,316	13,286	13,270	13,722	12,412	13,166	15,477	16,184	
400	16,343	17,250	18,082	18,040	15,591	15,730	17,135	16,325	13,042	12,976	13,550	12,218	13,166	15,477	15,974	
500	16,727	17,533	18,414	18,396	15,687	15,809	17,468	16,473	13,376	12,860	13,551	12,353	13,113	15,787	15,900	
600	17,380	18,262	19,248	19,158	16,208	16,012	18,426	17,395	13,750	13,427	14,086	12,527	13,310	16,394	16,188	
700	18,893	20,117	20,666	20,443	16,937	16,922	19,794	18,869	14,842	13,908	14,977	13,153	14,107	17,648	17,088	
800	21,242	22,101	22,519	22,219	17,970	16,939	21,592	20,355	16,135	14,373	15,880	14,043	14,935	18,925	18,353	
900	21,259	22,437	22,223	22,345	18,589	16,562	21,652	20,211	16,621	14,974	15,977	14,216	15,155		19,987	
1000	20,756	22,089	22,379	22,467	18,771	17,118	21,799	20,392	17,485	15,619	16,346	14,922	15,155	18,890 19,212	20,135	
1100	20,987	22,140	22,383	22,624	18,997	17,874	21,653	20,747	18,018	15,758	16,767	15,379	16,138	19,212	20,118	
1200	20,823	21,879	22,428	22,453	18,980	18,131	21,330	20,207	17,849	16,022	16,713	15,364	16,388		20,396	
1300	21,278	22,246	22,532	22,052	18,724	18,234	21,661	19,738	17,372	15,394	16,400	15,590	16,435	19,682	20,288	
1400	21,259	22,137	22,290	21,793	18,635	17,945	21,439	19,473	17,310	14,963	15,958	15,208	16,341	19,330	19,983	
	20,969	22,104	21,876	21,280	18,202	17,727	20,750	19,026	16,970	14,787	15,782	15,109	16,264	19,130	19,852	
1500		21,783	21,531	21,131	18,167	18,205	20,714	18,623	16,983	14,713	15,047	14,975	16,264	18,907	20,133	
1600	20,473				40 440	18,524	20,965	18,817	17,293	14,970	15,268	15,201	16,583	18,508 18,688	20,132 20,230	
1600 1700	20,967	22,711	21,837	21,695	18,418							13,201				
1600 1700 1800	20,967 22,014	24,070	22,850	22,322	19,583	19,964	22,215	19,976	17,787	15.742	16 425	16 560				
1600 1700 1800 1900	20,967 22,014 22,112	24,070 24,069	22,850 22,763	22,322 22,241	19,583 19,979		22,215 22,425	19,976 20,167	17,787 17,616	15,742 16.138	16,425 16,973	16,560 16,619	17,884	19,951	20,906	
1600 1700 1800 1900 2000	20,967 22,014 22,112 21,447	24,070 24,069 23,567	22,850 22,763 22,660	22,322 22,241 21,833	19,583 19,979 19,697	19,964			17,616	16,138	16,973	16,619	17,884 18,802	19,951 20,538	20,906 21,097	
1600 1700 1800 1900 2000 2100	20,967 22,014 22,112 21,447 21,159	24,070 24,069 23,567 23,176	22,850 22,763 22,660 22,206	22,322 22,241	19,583 19,979	19,964 20,731	22,425	20,167 20,145	17,616 17,432	16,138 16,093	16,973 16,698	16,619 16,388	17,884 18,802 18,975	19,951 20,538 20,229	20,906 21,097 21,002	
1600 1700 1800 1900 2000 2100 2200	20,967 22,014 22,112 21,447 21,159 20,741	24,070 24,069 23,567 23,176 22,584	22,850 22,763 22,660 22,206 22,029	22,322 22,241 21,833 21,523 20,883	19,583 19,979 19,697	19,964 20,731 20,574	22,425 22,267	20,167 20,145 19,802	17,616 17,432 17,232	16,138 16,093 16,118	16,973 16,698 16,318	16,619 16,388 16,237	17,884 18,802 18,975 18,865	19,951 20,538 20,229 19,734	20,906 21,097 21,002 20,636	
1600 1700 1800 1900 2000 2100 2200 2300	20,967 22,014 22,112 21,447 21,159 20,741 19,460	24,070 24,069 23,567 23,176 22,584 21,400	22,850 22,763 22,660 22,206 22,029 20,853	22,322 22,241 21,833 21,523 20,883 19,568	19,583 19,979 19,697 19,366	19,964 20,731 20,574 20,489	22,425 22,267 22,073	20,167 20,145 19,802 18,961	17,616 17,432 17,232 16,862	16,138 16,093 16,118 16,051	16,973 16,698 16,318 15,843	16,619 16,388 16,237 16,272	17,884 18,802 18,975 18,865 18,357	19,951 20,538 20,229 19,734 19,159	20,906 21,097 21,002 20,636 20,002	
1600 1700 1800 1900 2000 2100 2200	20,967 22,014 22,112 21,447 21,159 20,741	24,070 24,069 23,567 23,176 22,584	22,850 22,763 22,660 22,206 22,029	22,322 22,241 21,833 21,523 20,883	19,583 19,979 19,697 19,366 19,169	19,964 20,731 20,574 20,489 19,960	22,425 22,267 22,073 21,100	20,167 20,145 19,802	17,616 17,432 17,232	16,138 16,093 16,118	16,973 16,698 16,318	16,619 16,388 16,237	17,884 18,802 18,975 18,865 18,357 17,795	19,951 20,538 20,229 19,734 19,159 18,347	20,906 21,097 21,002 20,636 20,002 18,853	
1600 1700 1800 1900 2000 2100 2200 2300	20,967 22,014 22,112 21,447 21,159 20,741 19,460	24,070 24,069 23,567 23,176 22,584 21,400	22,850 22,763 22,660 22,206 22,029 20,853	22,322 22,241 21,833 21,523 20,883 19,568	19,583 19,979 19,697 19,366 19,169 18,771	19,964 20,731 20,574 20,489 19,960 19,360	22,425 22,267 22,073 21,100 19,703	20,167 20,145 19,802 18,961 17,022	17,616 17,432 17,232 16,862 16,116	16,138 16,093 16,118 16,051 15,279	16,973 16,698 16,318 15,843 15,298	16,619 16,388 16,237 16,272 15,572	17,884 18,802 18,975 18,865 18,357	19,951 20,538 20,229 19,734 19,159	20,906 21,097 21,002 20,636 20,002	





Omega Joint Venture Two INVOICE NUMBER: 185562

1111 Schrock Rd, Suite 100 **INVOICE DATE**: 1/7/2015

COLUMBUS, OHIO 43229 **DUE DATE**: 1/20/2015

PHONE: (614) 540-1111 **TOTAL AMOUNT DUE:** \$447.30

FAX: (614) 540-1078 **CUSTOMER NUMBER:** 5020

CUSTOMER P.O. #:

City of Napoleon

Gregory J. Heath, Finance Director 255 W. Riverview Ave., P.O. Box 151 Napoleon, Ohio 43545-0151 PLEASE WRITE INVOICE NUMBER ON
REMITTANCE AND RETURN YELLOW INVOICE
COPY. MAKE CHECK PAYABLE TO OMEGA JV 2

OMEGA JV2 POWER INVOICE - December, 2014

DO NOT PAY - AMOUNT AUTOMATICALLY DEDUCTED FROM YOUR BANK ACCOUNT

EMAIL BILLING@AMPPARTNERS.ORG
WITH ANY QUESTIONS

FIXED RATE CHARGE: 264 kW \* \$1.67 / kW = \$440.59

 ENERGY CHARGE:
 0 kWh \*
 \$0.000000 / kWh =
 \$0.00

 SERVICE FEES:
 0 kWh \*
 \$0.000000 / kWh =
 \$0.00

 Fuel Costs that were not recovered through Energy Sales to Market
 =
 \$6.71

TOTAL CHARGES \$447.30



1111 Schrock Rd, Suite 100 Columbus, Ohio 43229 Phone: (614) 540-1111 Fax: (614) 540-1078

Do Not Pay Paid by E-Pay American Municipal PWR Inc Ray Merrill 614-540-0914

City of Napoleon Gregory J. Heath, Finance Director 255 W. Riverview Ave., P.O. Box 151 Napoleon, Ohio 43545-0151 INVOICE NUMBER:

185498

INVOICE DATE:

1/2/2015

DUE DATE:

1/20/2015

TOTAL AMOUNT DUE:

\$59,306.52

CUSTOMER NUMBER:

5020

CUSTOMER P.O. NUMBER:

BL980397

MAKE CHECKS PAYABLE TO:

OMEGA JV5

PLEASE WRITE INVOICE NUMBER ON REMITTANCE AND RETURN YELLOW INVOICE COPY.

FOR THE MONTH/YEAR OF: December, 2014				
DEMAND CHARGES:				
Base Financing Demand Charge: (Invoiced seperately	y as of 1/1/07)			
Base Operating Expense Demand Charge:	\$4.884278	/ kW *	3,088 kW =	\$15.082.65
Seca Associated with JV5.	\$0.000000	/ kW *	3,088 kW =	\$0.00
TOTAL DEMAND CHARGES:	\$4.884278	/ kW *	3,088 kW =	\$15,082.65
ENERGY CHARGES:				
JV5 Repl. Pwr. & Variable (Budgeted Rate):	\$0.019249	/ kWh *	2,297,472 kWh =	\$44,223.87
JV5 Fuel Cost (Actual Expense):	\$0.00000	/ kWh *	2,297,472 kWh =	\$0.00
TOTAL ENERGY CHARGES:	\$0.019249	/ kWh *	2,297,472 kWh =	\$44,223.87
SUR-TOTAL		< 100		

SUB-TOTAL

\$59,306.52

\$0.00

**Total OMEGA JV5 Invoice:** 

\$59,306.52



1111 Schrock Rd. Suite 100 Columbus, Ohio 43229 Phone: (614) 540-1111 Fax: (614) 540-1078

Do Not Pay Paid by E-Pay American Municipal PWR Inc

INVOICE NUMBER: 185540

INVOICE DATE: 1/2/2015

DUE DATE: 1/20/2015

TOTAL AMOUNT DUE: \$51,942.68

**CUSTOMER NUMBER:** 5020

CUSTOMER P.O. NUMBER:

MAKE CHECKS PAYABLE TO: **OMEGA JV5** 

PLEASE WRITE INVOICE NUMBER ON REMITTANCE AND RETURN YELLOW INVOICE COPY.

**Debt Service - OMEGA JV5** 

FOR THE MONTH/YEAR OF: January, 2015

City of Napoleon

Gregory J. Heath, Finance Director 255 W. Riverview Ave., P.O. Box 151

Napoleon, Ohio 43545-0151

Financing CHARGES:

Debt Service \$16.820817 / kW \* 3.088 kW =\$51,942.68

BL980397



AMERICAN MUNICIPAL POWER, INC.

1111 Schrock Rd, Suite 100 COLUMBUS, OHIO 43229 PHONE: (614) 540-1111

INVOICE NUMBER: 185652

INVOICE DATE: 1/2/2015

DUE DATE: 1/16/2015 TOTAL AMOUNT DUE: \$3.522.00

**CUSTOMER NUMBER:** 5020

CUSTOMER P.O. #:

**City of Napoleon** 

Gregory J. Heath, Finance Director 255 W. Riverview Ave., P.O. Box 151 Napoleon, OH 43545-0151

PLEASE WRITE INVOICE NUMBER ON REMITTANCE AND RETURN YELLOW INVOICE COPY. MAKE CHECK PAYABLE TO AMP, INC.

Do Not Pay

Paid by E-Pay American Municipal PWR Inc

Ray Merrill

614-540-0914

Omega JV6

**Project Capacity:** 300 kW

Year 2015

**Demand Charge** 

300 Kw \* 11.74 per kW-Month

Total

Principal \$3.513.76

AMOUNT DUE FOR: January, 2015 -\$8.24 Interest

**TOTAL CHARGES** \$3,522.00



AMERICAN MUNICIPAL POWER, INC.

1111 Schrock Rd, Suite 100 COLUMBUS, OHIO 43229 PHONE: (614) 540-1111

INVOICE NUMBER: 185662

INVOICE DATE: 1/2/2015

TOTAL AMOUNT DUE: \$1,187.34

1/16/2015

**CUSTOMER NUMBER:** 5020

CUSTOMER P.O. #:

DUE DATE:

**City of Napoleon** 

Gregory J. Heath, Finance Director 255 W. Riverview Ave., P.O. Box 151 Napoleon, OH 43545-0151

PLEASE WRITE INVOICE NUMBER ON REMITTANCE AND RETURN YELLOW INVOICE COPY. MAKE CHECK PAYABLE TO AMP, INC.

Do Not Pay

Paid by E-Pay American Municipal PWR Inc

Ray Merrill

614-540-0914

Omega JV6

**Project Capacity:** 300 kW

Year 2015

Electric Fixed

300 Kw \* 3.96 per kW-Month Total

January, 2015 -Flectric Fixed \$1.187.34

AMOUNT DUE FOR:

**TOTAL CHARGES** \$1,187.34

### APPENDIX A -Loan Schedule

#### CITY OF NAPOLEON RATE LEVELIZATION FUND LOAN SCHEDULE

Estimated Annual Interest Rate:

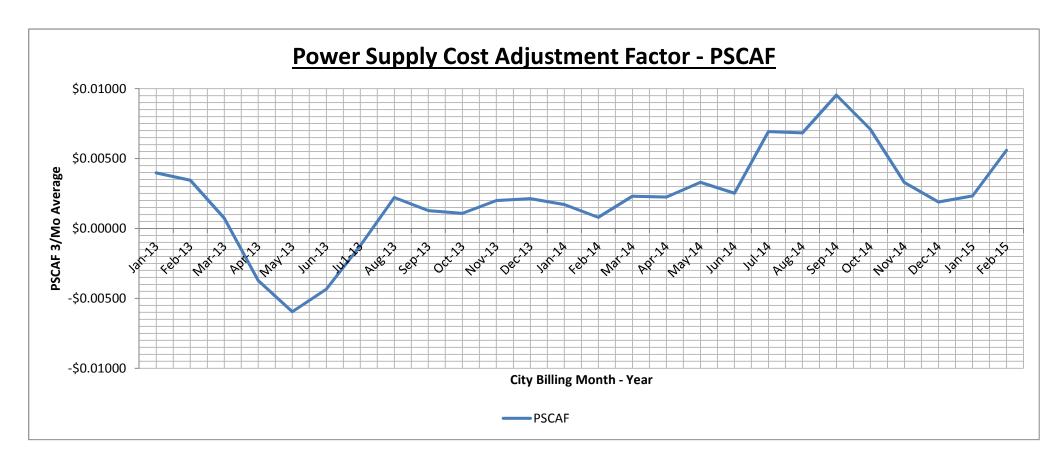
0.00%

		Payment from			
		AMP to	7	Interest	
Month(1)	0	Municipality (2)		Credit	cumulated Loan Balance
Jan-14	\$	(190,000.00)	\$	-	\$ (190,000.00)
Feb-14	S	(120,000.00)	\$	-	\$ (310,000.00)
Mar-14	\$	(120,000.00)	\$	-	\$ (430,000.00)
Apr-14	\$	(90,000.00)	\$	-	\$ (520,000.00)
May-14	\$	(120,000.00)	\$	-	\$ (640,000.00)
Jun-14	\$	(120,000.00)	\$	-	\$ (760,000.00)
Jul-14	\$	(180,000.00)	\$	<u> </u>	\$ (940,000.00)
Aug-14	\$	(150,000.00)	\$	-	\$ (1,090,000.00)
Sep-14	\$	(100,000.00)	\$	*	\$ (1,190,000.00)
Oct-14	\$	(100,000.00)	\$	-	\$ (1,290,000.00)
Nov-14	\$	(100,000.00)	\$	-	\$ (1,390,000.00)
Dec-14	\$	(130,000.00)	\$		\$ (1,520,000.00)
Jan-15	\$	(40,000.00)	\$	-	\$ (1,560,000.00)
Feb-15	\$	(10,000.00)	\$	-	\$ (1,570,000.00)
Mar-15	\$	(30,000.00)	\$	120	\$ (1,600,000.00)
Apr-15	\$	50,000.00	\$	1.5	\$ (1,550,000.00)
May-15	\$	20,000.00	\$		\$ (1,530,000.00)
Jun-15	\$	100,000.00	\$	-	\$ (1,430,000.00)
Jul-15	\$	70,000.00	\$	141	\$ (1,360,000.00)
Aug-15	\$	70,000.00	\$	-	\$ (1,290,000.00)
Sep-15	\$	150,000.00	\$	-	\$ (1,140,000.00)
Oct-15	S	150,000.00	\$	-	\$ (990,000.00)
Nov-15	\$	150,000.00	\$	-	\$ (840,000.00)
Dec-15	S	70,000.00	\$	-	\$ (770,000.00)
Jan-16	\$	70,000.00	\$	-	\$ (700,000.00)
Feb-16	\$	110,000.00	\$	-	\$ (590,000.00)
Mar-16	\$	110,000.00	\$		\$ (480,000.00)
Apr-16	\$	140,000.00	\$	-	\$ (340,000.00)
May-16	\$	140,000.00	\$		\$ (200,000.00)
Jun-16	\$	20,000.00	S	=	\$ (180,000.00)
Jul-16	\$	20,000.00	\$		\$ (160,000.00)
Aug-16	\$	20,000.00	\$	· ·	\$ (140,000.00)
Sep-16	\$	60,000.00	\$	-	\$ (80,000.00)
Oct-16	\$	60,000.00	\$	-	\$ (20,000.00)
Nov-16	\$	20,000.00	\$	-	\$ -
Dec-16	\$	-	\$		\$ -

<sup>(1)</sup> Month means month of power delivery.

<sup>(2)</sup> Negative means payment from Municipality to AMP

December 2016 payment is estimated. Actual payment will include true-up to fully reimburse AMP for principal and carrying charges.



#### RATE REVIEW COMPARISONS - Current to Prior Month and Prior Year

2015 FEBRUARY - ELECTRIC	PSCAF -	BILLING	COMPARIS	IONS TO PRIC	R PERIODS						
Rate Comparisons to Prior Month a				IONS TO FINE	III F EIIIODS						
Trate Comparisons to Frior Month a	101110110	ai ioi Saii	Current	Prior Month	Prior Year				Current	Prior Month	Prior Year
	Service	Service	February	January	February	s	ervice	Service	February	January	February
Customer Type	Usage	Units	2015 Rate	2015 Rate	2014 Rate	_	Jsage	Units	2015 Rate	2015 Rate	2014 Rate
<u>oustomer rype</u>	<u>osuge</u>	Omto	2010 Hate	201011410	<u> 2014 Hutc</u>	<u> </u>	Juge	<u>Omto</u>	<u> 2010 Hate</u>	<u> 2010 Hate</u>	<u> 2014 Hute</u>
Customer Type ->		RESIDI	ENTIAL USE	R - (w/Gas He	at)			RESIDI	ENTIAL USE	R - (All Electr	ic)
Customer Charge			\$6.00	\$6.00	\$6.00				\$6.00	\$6.00	\$6.00
Distribution Energy Charge			\$20.93	\$20.93	\$16.53				\$33.39	\$33.39	\$33.39
Distribution Demand Charge									-		
Power Supply Energy Charge	978	kWh	\$71.20	\$71.20	\$82.30		1,976	kWh	\$143.85	\$143.85	\$166.28
Power Supply Demand Charge			·	·	·		•		·		·
PSCAF - Monthly Factor	978	kWh	\$5.47	\$2.28	\$0.00		1,976	kWh	\$11.05	\$4.60	\$0.00
kWH Tax- Level 1	978	kWh	\$4.55	\$4.55	\$4.55		1,976	kWh	\$9.19	\$9.19	\$9.19
kWH Tax- Level 2							,				
kWH Tax- Level 3											
Total Electric			\$108.15	\$104.96	\$109.38				\$203.48	\$197.03	\$214.86
			7100110	7101100	7100100				<b>7</b>	7.01.00	<del>*</del> =
Water	6	CCF	\$41.37	\$40.47	\$39.57		11	CCF	\$66.37	\$64.72	\$63.07
Sewer (w/Stm.Sew. & Lat.)	6	CCF	\$64.63	\$59.98	\$54.58		11	CCF	\$90.08	\$83.53	\$76.78
Storm Water (Rate/ERU)			\$9.50	\$9.50	\$9.50				\$9.50	\$9.50	\$9.50
Refuse (Rate/Service)			\$18.00	\$18.00	\$18.00				\$18.00	\$18.00	\$18.00
Sub-Other Services			\$133.50	\$127.95	\$121.65				\$183.95	<i>\$175.75</i>	<i>\$167.35</i>
Total Billing - All Services			\$241.65	\$232.91	\$231.03				\$387.43	\$372.78	\$382.21
Verification Totals->			\$241.65	\$232.91	\$231.03				\$387.43	\$372.78	\$382.21
Vollidation Fotalo >			Ψ211.00	Cr.Mo to Pr.Mo	Cr.Yr to Pr.Yr				φοστ. το	Cr.Mo to Pr.Mo	Cr.Yr to Pr.Yr
Dollar Chg.to Prior Periods				\$8.74	\$10.62					\$14.65	\$5.22
% Inc/Dec(-) to Prior Periods				3.75%	4.60%					3.93%	1.37%
70 III.O. Dee( ) to 1 Hor 1 erious				0.7070	4.00 /0					0.5070	1.07 70
	=====	====:	======	=======	=======	==:	====	=====	======	=======	
Cost/kWH - Electric	978	kWh	\$0.11058	\$0.10732	\$0.11184	-	1,976	kWh	\$0.10298	\$0.09971	\$0.10873
% Inc/Dec(-) to Prior Periods			,	3.04%	-1.13%		, -		, - 70	3.28%	-5.29%
Cost/CCF - Water	6	CCF	\$6.89500	\$6.74500	\$6.59500		2	CCF	\$33.18500	\$32.36000	\$31.53500
Cost/GALLONS - Water	4,488	GAL	\$0.00922	\$0.00902	\$0.00882		1,496	GAL	\$0.04436	\$0.04326	\$0.04216
% Inc/Dec(-) to Prior Periods				2.22%	4.55%					2.55%	5.23%
Cost/CCE Sower	6	CCF	¢10 77167	\$0,00667	<u></u>		2	CCF	¢45.04000	¢41 76500	420 2000
Cost/CALLON Sower			\$10.77167	\$9.99667	\$9.09667	<b>—</b>	2		\$45.04000	\$41.76500	\$38.39000
Cost/GALLON - Sewer	4,488	GAL	\$0.01440	\$0.01336	\$0.01216		1,496	GAL	\$0.06021	\$0.05584	\$0.05132
% Inc/Dec(-) to Prior Periods				7.75%	18.41%					7.84%	17.32%
(Listed Accounts Assume SAME USA	GE for kWH	H and Wate	r (CCF) for All L	Billing Periods)							
(One "1" Unit CCF of Water = "Hundre			• •	<del></del>							
12-2015-02-BILL-BEVIEW-DI			<u>-</u>	Page - 1	of 1	_					2/3/2015

#### RATE REVIEW COMPARISONS - Current to Prior Month and Prior Year

· · · · · · · · · · · · · · · · · · ·							i aliu Filo				
2015 FEBRUARY - ELECTRIC											
Rate Comparisons to Prior Month ar											
			Current	Prior Month	Prior Year				Current	Prior Month	Prior Year
	Service	Service	February	January	February		Service	Service	February	January	February
Customer Type	<u>Usage</u>	<u>Units</u>	2015 Rate	2015 Rate	2014 Rate		Usage	<u>Units</u>	2015 Rate	2015 Rate	2014 Rate
											·
Customer Type ->	C	OMMERC	IAL USER -	(3 Phase w/De	emand)		//	IDUSTRIA	AL USER - (	3 Phase w/De	mand)
Customer Charge			\$18.00	\$18.00	\$18.00				\$100.00	\$100.00	\$100.00
Distribution Energy Charge	7,040	kWh	\$38.02	\$38.02	\$0.00		98,748	Reactive	\$2,303.85	\$2,303.85	\$0.00
Distribution Demand Charge	20.32		\$92.86	\$92.86	\$92.86		1510.1	kW/Dmd	\$8,215.30	\$8,215.30	\$7,279.05
Power Supply Energy Charge	7,040	kWh	\$623.04	\$623.04	\$703.51		866,108	kWh	\$39,165.42	\$39,165.42	\$0.00
Power Supply Demand Charge			·		·				\$15,296.55	\$15,296.55	\$15,243.80
PSCAF - Monthly Factor	7,040	kWh	\$39.35	\$16.40	\$0.00				\$4,599.47	\$1,917.13	\$48,965.01
kWH Tax- Level 1			\$9.66	\$9.66	\$9.66				\$9.66	\$9.66	\$9.66
kWH Tax- Level 2			\$20.80	\$20.80	\$20.80				\$56.24	\$56.24	\$56.24
kWH Tax- Level 3									\$3,087.71	\$3,087.71	\$3,087.71
Total Electric			\$841.73	\$818.78	\$844.83				\$72,834.20	\$70,151.86	\$74,741.47
Water	25	CCF	\$133.57	\$129.82	\$126.07		300	CCF	\$1,510.51	\$1,510.51	\$1,420.51
Sewer (w/Stm.Sew. & Lat.)	25	CCF	\$162.74	\$150.87	\$138.94		300	CCF	\$1,562.49	\$1,446.12	\$1,359.94
Storm Water (Rate/ERU)			\$9.50	\$9.50	\$9.50				\$330.00	\$330.00	\$330.00
Refuse (Rate/Service)			\$5.00	\$5.00	\$5.00				\$5.00	\$5.00	\$5.00
Sub-Other Services			\$310.81	\$295.19	\$279.51				\$3,408.00	\$3,291.63	\$3,115.45
Total Billing - All Services			\$1,152.54	\$1,113.97	\$1,124.34				\$76,242.20	\$73,443.49	\$77,856.92
Verification Totals->			\$1,152.54	\$1,113.97	\$1,124.34				\$76,242.20	\$73,443.49	\$77,856.92
				Cr.Mo to Pr.Mo	Cr.Yr to Pr.Yr					Cr.Mo to Pr.Mo	Cr.Yr to Pr.Yr
Dollar Chg.to Prior Periods				\$38.57	\$28.20					\$2,798.71	-\$1,614.72
% Inc/Dec(-) to Prior Periods				3.46%	2.51%					3.81%	-2.07%
=========	=====	=====	======	=======	=======	=	=====	====:	======	=======	======
Cost/kWH - Electric	7,040	kWh	\$0.11956	\$0.11630	\$0.12000		866,108	kWh	\$0.08409	\$0.08100	\$0.08630
% Inc/Dec(-) to Prior Periods				2.80%	-0.37%					3.81%	-2.56%
Cost/CCF - Water	6	CCF	\$22.26167	\$21.63667	\$21.01167		250	CCF	\$6.04204	\$6.04204	\$5.68204
Cost/GALLONS - Water	4,488	GAL	\$0.02976	\$0.02893	\$0.02809		187,000	GAL	\$0.00808	\$0.00808	\$0.00760
% Inc/Dec(-) to Prior Periods				2.89%	5.95%					0.00%	6.34%
Cost/CCF - Sewer	6	CCF	\$27.12333	\$25.14500	\$23.15667		250	CCF	\$6.24996	\$5.78448	\$5.43976
Cost/GALLON - Sewer	4,488	GAL	\$0.03626	\$0.03362	\$0.03096		187,000	GAL	\$0.00836	\$0.00773	\$0.00727
% Inc/Dec(-) to Prior Periods				7.87%	17.13%					8.05%	14.89%
(Listed Accounts Assume SAME USA)											
(One "1" Unit CCF of Water = "Hundre				Dogo							0/2/2015



AMERICAN MUNICIPAL POWER ATTN RAYMOND MERRILL AVP FINANCE 1111 SCHROCK RD COLUMBUS OH 43229-1178 00-0-M -Q-PC-001-01 0116208-00-00036-01 4407 Page 1 of 6

ACCOUNT NUMBER: 12-6239-05 AMERICAN MUNICIPAL POWER INC. RATE STABILIZATION FUND FOR THE CITY OF NEPOLEONOHIO STABILIZATION FUND

This statement is for the period from December 1, 2014 to December 31, 2014

#### **QUESTIONS?**

If you have any questions regarding your account or this statement, please contact your Account Manager or Analyst.

Account Manager:
ROBERT T. JONES
CN-OH-W6CT
CN-OH-W6CT
425 WALNUT ST.
CINCINNATI, OH 45202
Phone 513-632-4427
E-mall bob.jones@usbank.com

Analyst: CAROLYN KETCHMARK Phone 651-466-6197



00-0-M -Q-PC -001-01 00440701 4407 0116208-00-00036-01 Page 2 of 6

ACCOUNT NUMBER: 12-6239-05 AMERICAN MUNICIPAL POWER, INC. RATE STABILIZATION FUND FOR THE CITY OF NEPOLEONOHIO STABILIZATION FUND

This statement is for the period from December 1, 2014 to December 31, 2014

MARKET \	VALUE SUMMARY	
	Current Period 12/01/14 to 12/31/14	
Beginning Market Value	\$1,290,277.78	8
Contributions	100,000.00	
Adjusted Market Value	\$1,390,277.78	
Investment Results		
Interest, Dividends and Other Income	63.61	
Total Investment Results	\$63.61	
Ending Market Value	\$1,390,341.39	



00-0-M -Q-PC -001-01 00440701 4407 0116208-00-00036-01 Page 3 of 6

ACCOUNT NUMBER: 12-6239-05 AMERICAN MUNICIPAL POWER, INC. RATE STABILIZATION FUND FOR THE CITY OF NEPOLEONOHIO STABILIZATION FUND

This statement is for the period from December 1, 2014 to December 31, 2014

	ASSECT	=  •A(IL:•A\S,TO]=¥	2//31/1/4		
hares or ace Amount	Security Description	Market Value/ Price	Tax Cost/ Unit Cost	% of Total Yield at Market	Est Ann Ir
Cash Equi	valents			~	
1,390,341.390	First American Government Obligation Fund CI A 31846V849	1,390,341.39 1.0000	1,390,341.39 1.00	100.0 .01	82.03
Total Cash	n Equivalents	\$1,390,341.39	\$1,390,341.39	100.0	\$82.03
Cash					
	Principal Cash	- 341.39	- 341.39		
	Income Cash	341.39	341.39		
	Total Cash .	\$0.00	\$0.00	0.0	
Total Ass	sets	\$1,390,341.39	\$1,390,341.39	100.0	\$82.03

### ASSET DETAIL MESSAGES

Time of trade execution and trading party (If not disclosed) will be provided upon request.

Publicly traded assets are valued in accordance with market quotations or valuation methodologies from financial industry services believed by us to be reliable. Assets that are not publicly traded may be reflected at values from other external sources. Assets for which a current value is not available may be reflected at a previous value or as not valued, at par value, or at a nominal value. Values shown do not necessarily reflect prices at which assets could be bought or sold. Values are updated based on internal policy and may be updated less frequently than statement generation.

For further information, please contact your Analyst.

\*\* The Yield at Market set forth in this statement for any money market fund is based on the interest rate applicable to that money market fund as of the last business day of the statement period only and may not be relied upon as (i) a yield estimate for the statement period as a whole, or (li) a guarantee of future performance.



00-0-M -Q-PC -001-01 00440701 4407 0116208-00-00036-01 Page 4 of 6 ACCOUNT NUMBER: 12-8239-05 AMERICAN MUNICIPAL POWER, INC. RATE STABILIZATION FUND FOR THE CITY OF NEPOLEONOHIO STABILIZATION FUND

This statement is for the period from December 1, 2014 to December 31, 2014

3	Income Cash	Principal Cash	Tota Casi
Beginning Cash Balance as of 12/01/2014	\$277.78	- \$277.78	\$.00
Taxable Interest	63.61		63.61
Cash Receipts		100,000.00	100,000.00
Purchases		- 1,289,937.65	- 1,289,937.65
Sales		1,289,937.65	1,289,937.65
Net Money Market Activity		- 100,063.61	- 100,063.61
Ending Cash Balance as of 12/31/2014	\$341.39	. \$341.39	\$0.00



00-0-M -Q-PC -001-01 00440701 4407 0116208-00-00036-01 Page 5 of 6 ACCOUNT NUMBER: 12-6239-05 AMERICAN MUNICIPAL POWER, INC. RATE STABILIZATION FUND FOR THE CITY OF NEPOLEONOHIO STABILIZATION FUND

This statement is for the period from December 1, 2014 to December 31, 2014

	TRANSAC	TION DETAIL		
Date Posted	Description	Income Cash	Principal Cash	Tax Cost
	Beginning Balance 12/01/2014	\$277.78	- \$277.78	\$1,290,277.78
12/01/14	Sold 1,289,937.65 Units Of First Amer Govt Oblig Fund CI A Trade Date 12/1/14 31846V849		1,289,937.65	- 1,289,937.65
12/01/14	Purchased 1,290,000 Par Value Of US Bank Na C P 0.0000% 12/30/14 Trade Date 12/1/14 Purchased Through U.S. Bank Money Center 1,290,000 Par Value At 99.99516667 % 0397157210		- 1,289,937.65	1,289,937.65
12/01/14	Interest Earned On First Amer Govt Oblig Fund Cl A Interest From 11/1/14 To 11/30/14 31846V849	1.26		w 201
12/02/14	Purchased 1,26 Units Of First Amer Govt Obilg Fund Cl A Trade Date 12/2/14 31846V849		- 1.26	1.26
12/26/14	Cash Receipt Received In Account Via ACH Dxj56379 Received ACH Funds From Amp Ohio Napoleon Rate Stabilization		100,000.00	
12/26/14	Purchased 100,000 Units Of First Amer Govt Oblig Fund Cl A Trade Date 12/26/14 31846V849		- 100,000.00	100,000.00
12/30/14	Matured 1,290,000 Par Value Of US Bank Na C P 0.0000% 12/30/14 Trade Dale 12/30/14 1,290,000 Par Value At 100 % 0397157210		1,289,937.65	- 1,289,937.65
12/30/14	Interest Earned On US Bank Na C P 0.0000% 12/30/14 1,290,000 Par Value At 100 % 0397157210	62.35		
12/30/14	Purchased 1,290,000 Units Of First Amer Govt Oblig Fund Cl A Trade Date 12/30/14 31846V849		- 1,290,000.00	1,290,000.00
	Ending Balance 12/31/2014	\$341.39	- \$341.39	\$1,390,341.39



00-0-M -Q-PC-001-01 00440701 4407 0116208-00-00036-01 Page 6 of 6

ACCOUNT NUMBER: 12-6239-05 AMERICAN MUNICIPAL POWER, INC. RATE STABILIZATION FUND FOR THE CITY OF NEPOLEONOHIO STABILIZATION FUND

This statement is for the period from December 1, 2014 to December 31, 2014

Date Posted	Description	Tax Cost	Proceeds	Estimated Gain/Loss
Cash Eq	ulvalents			
Co: No	s. Bank N.A. Discount mmercial Paper t FDIC Insured 17157210			
12/30/14	Matured 1,290,000 Par Value Trade Date 12/30/14 1,290,000 Par Value At 100 %	- 1,289,937.65	1,289,937.65	, g
-,	Total Cash Equivalents	- \$1,289,937,65	\$1,289,937.65	\$0.00
	Total Sales	- \$1,289,937,65	\$1,289,937.65	\$0.00

## SALE/MATURITY SUMMARY MESSAGES

For information only. Not intended for tax purposes

# Electric Dept. Report January 2015

There were 7 callout/outages during the month of January. Two callouts were locates for broken water lines. Two callouts were to inspect poles hit by vehicles. One callout was to replace a guy wire hit by a car. One callout was to check a customer report perceived to be an electrical problem. One outage was due to a bad bushing and elbow in a padmount transformer.

Line Department/Service Truck: Line crews stripped out wire and hardware and removed transmission poles from field on south side for Huddle Road transmission project. Crews inspected for broken and missing guy wire guards throughout NPL system and replaced them. Crews had safety training on hypothermia and frostbite. Crews took down Christmas decorations. Crews scrubbed shop floor and cleaned cabs on all Electric trucks. Crews replaced line of poles on road 14 south of Oberhaus Park. Crews checked CT's on metering throughout system. Crews installed URD service at 1475 Sedward and temporary service on Williamsburg. Crews replaced poles on road 12 between N and O.

**Substation Department:** Todd and Nikk performed monthly inspections, routine maintenance and performed testing on various substation equipment.

**Forestry Department:** Jamie and Jerry trimmed trees on road 16, road T and helped take down Christmas decorations. They also attended a safety class on hypothermia and frostbite.

**Storeroom/Inventory/Metering Department:** Shawn Druhot read meters, cleaned and ordered inventory for stock.

The Peak Load for January, 2015 was 26.22 MW occurring on the 8th at 7:00 P.M. This was an increase of .03 MW from January, 2014. The average load for January, 2015 was 19.70 MW. This was a decrease of .98 MW from January 2014. JV 2 and JV 5 ran on 01/16/2015 and produced 5.4 MW each. The gas turbines did not run. The AMP Solar Field showed a peak of 3.63 MW and the KWH output was 264,013.63

### City of Napoleon, Ohio



### SUMMARY OF JANUARY 2015 OUTAGE/STANDBY CALL-OUTS

#### January 5, 2015:

One employee was dispatched at 10:30 p.m. to Henry County Hospital to do a locate for a broken water line.

#### January 11, 2015:

Electric personnel were dispatched at 9:30 p.m. to County Road U to pole #5374 due to a car that hit it. Electric personnel reported minimal damage to the pole.

#### January 11, 2015:

Electric personnel were dispatched at 11:30 a.m. to 12022 County Road O3 due to a customer that stated they heard a large boom and saw a flash of light. The personnel could not find anything wrong and everyone was in power.

#### January 21, 2015:

Electric personnel were dispatched at 1:40 a.m. to 1175 Independence Dr. (Cloverleaf Cold Storage) due to a power outage. The outage lasted three hours and affected one customer. The outage was due to a bushing in a 2000 kva pad mount transformer that failed. The personnel replaced several fuses, an elbow and the bushing in the pad mount transformer.

#### January 22, 2015:

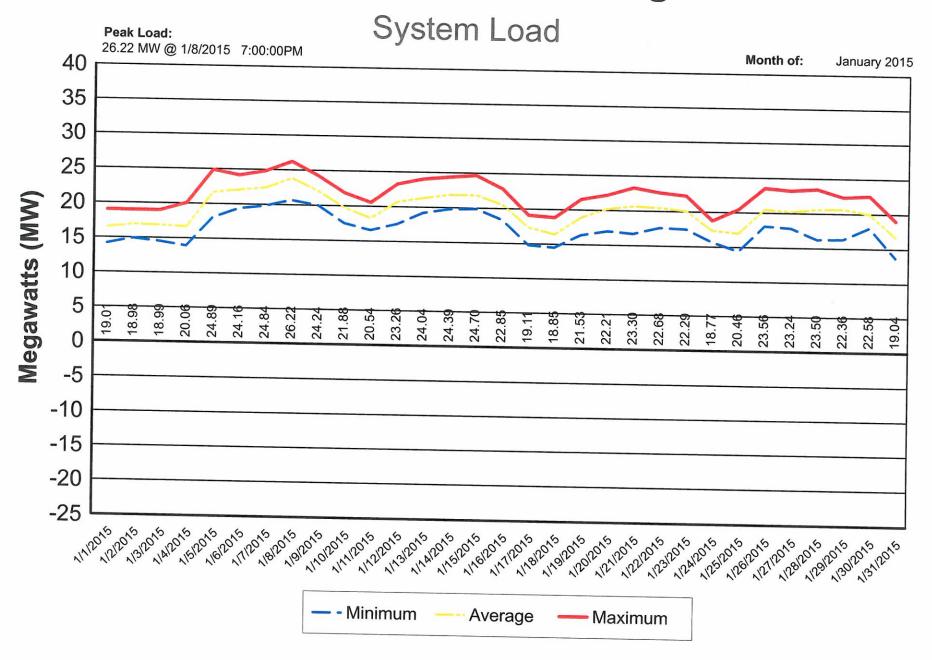
One employee was dispatched at 10:17 p.m. to Park St. at Glenwood Ave to do a locate for a water main break.

#### January 25, 2015:

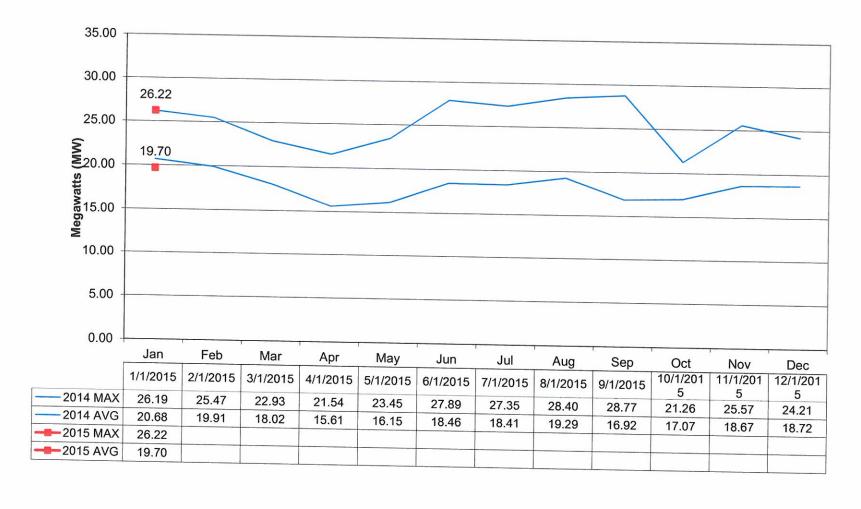
Electric personnel were dispatched at 6:42 a.m. to County Road S between County Road 10 & 11 due to a car that hit a pole. The pole had minimal damage when the personnel arrived.

#### January 25, 2015:

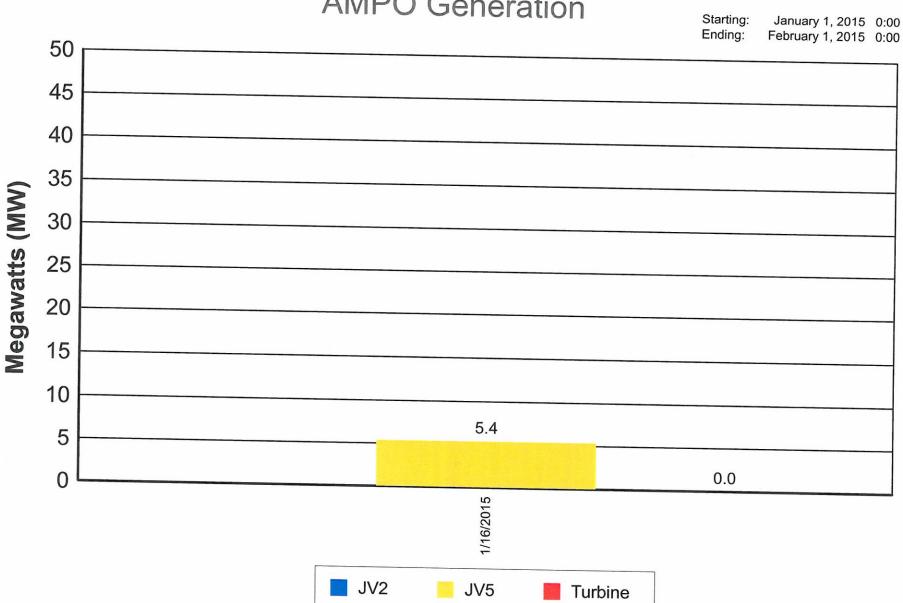
Electric personnel were dispatched at 2:42 p.m. to Woodlawn Ave. at Haley Ave. due to a car that hit a guy wire. The personnel replaced the guy wire.

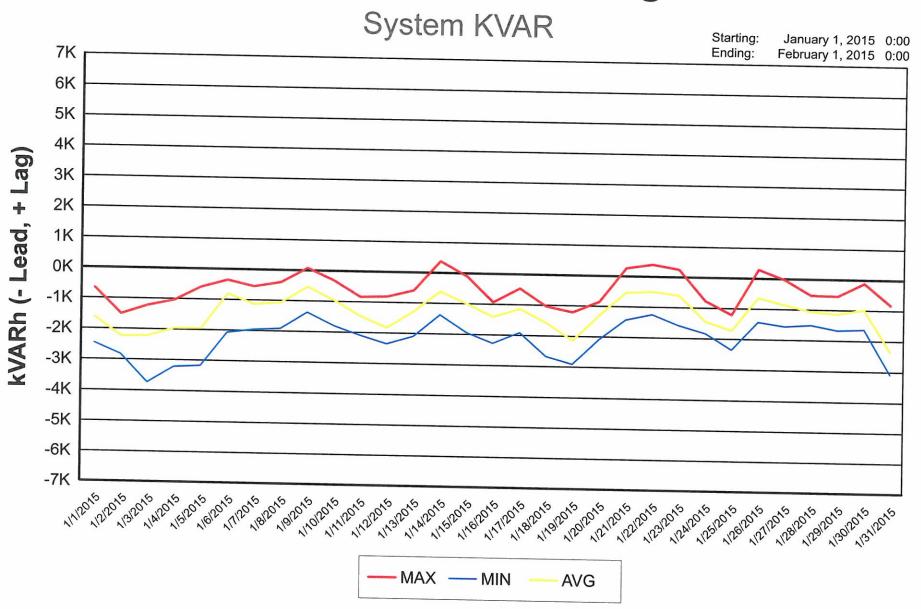


### **NAPOLEON POWER & LIGHT**

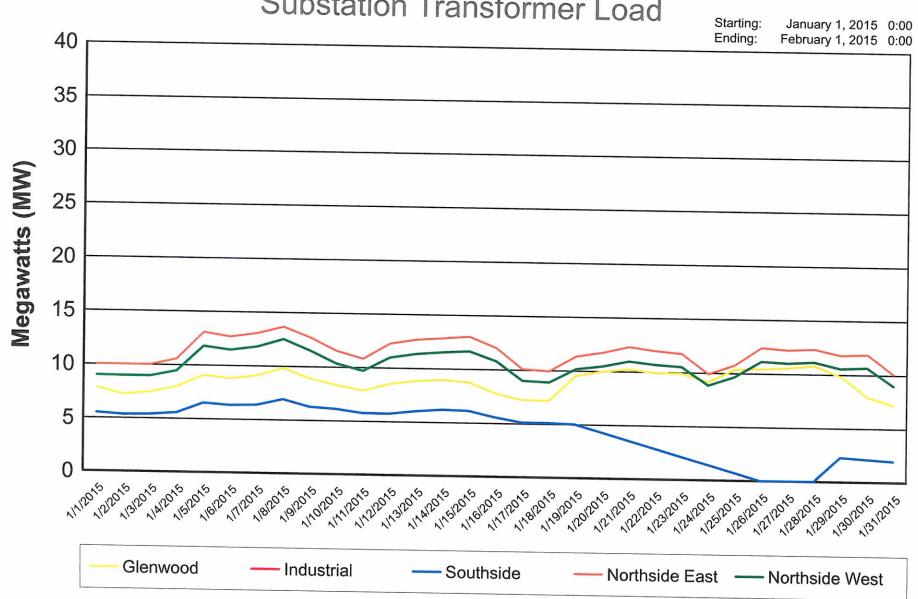


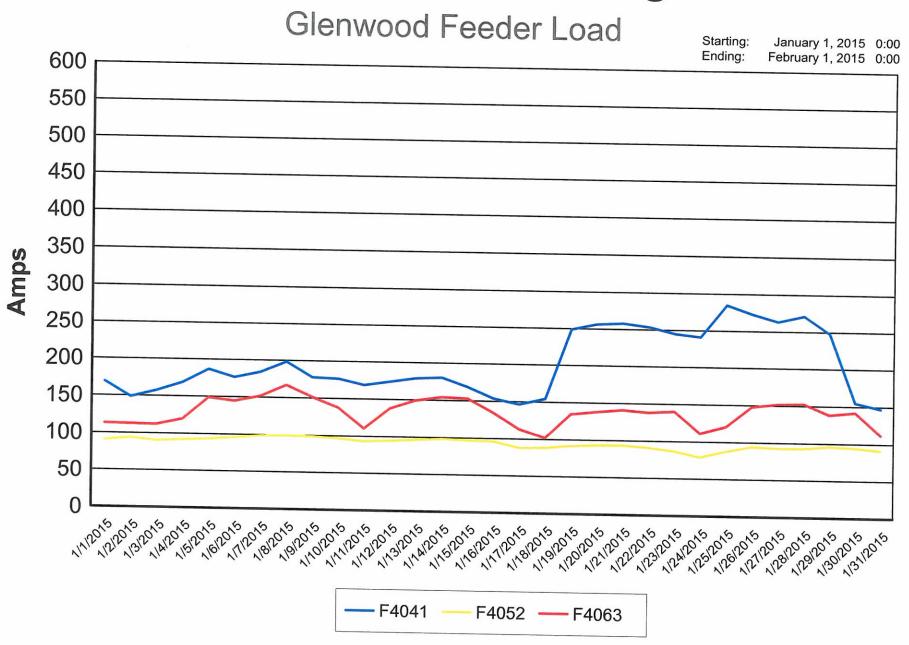
**AMPO** Generation

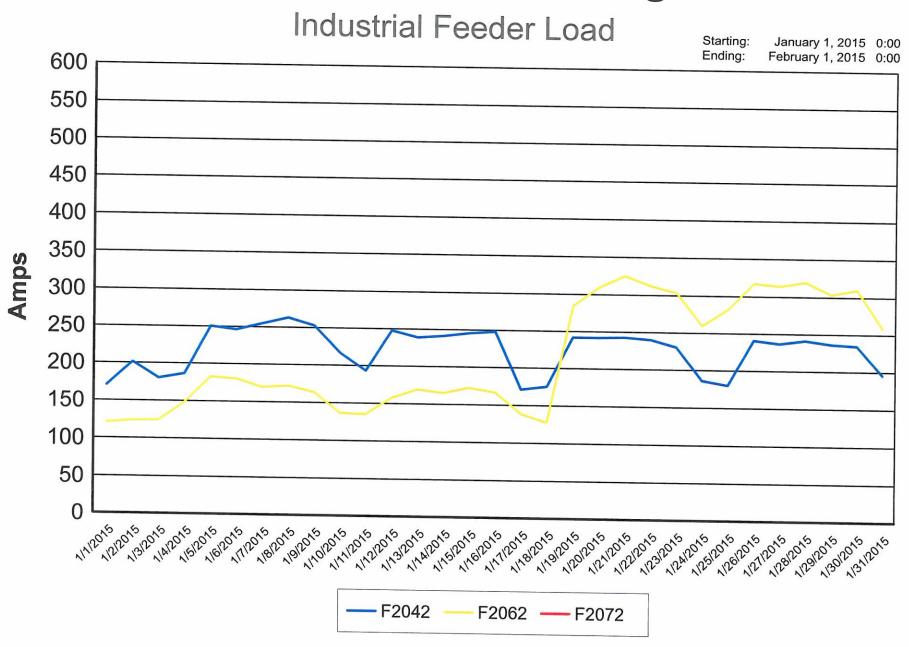


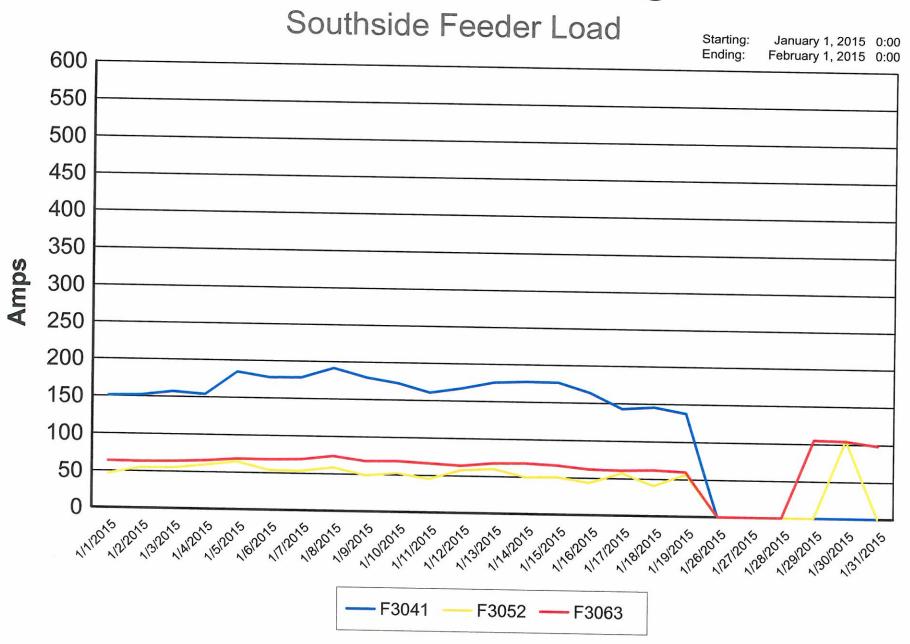


Substation Transformer Load

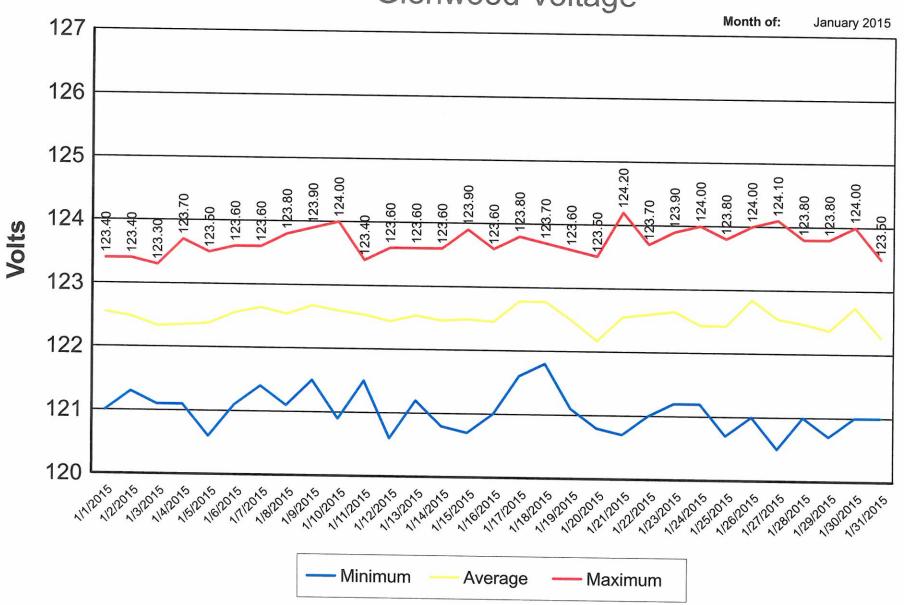




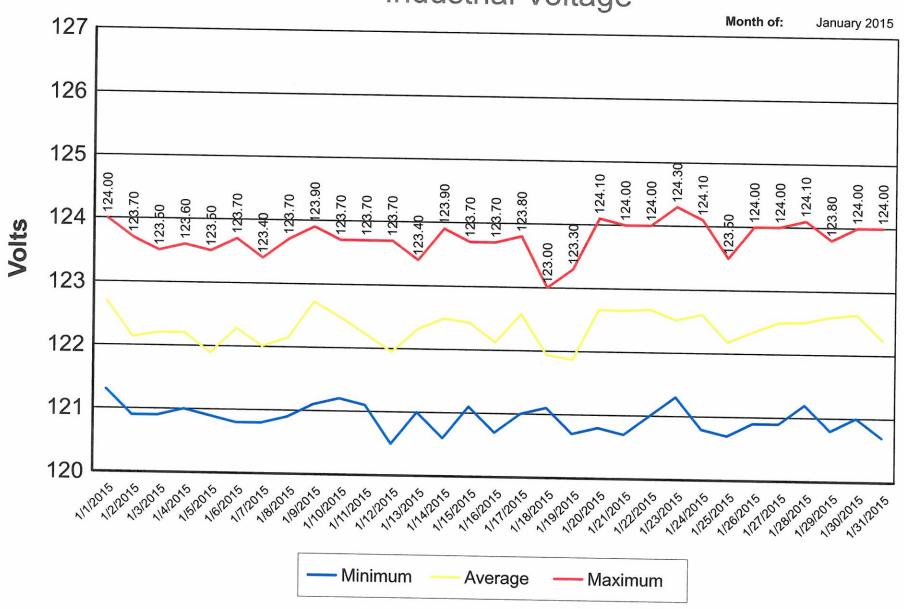




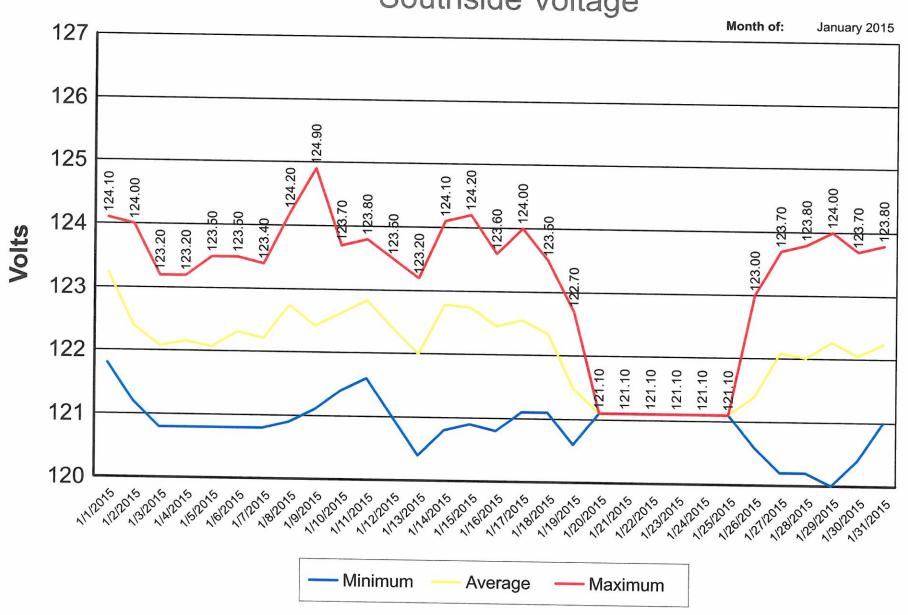
Glenwood Voltage

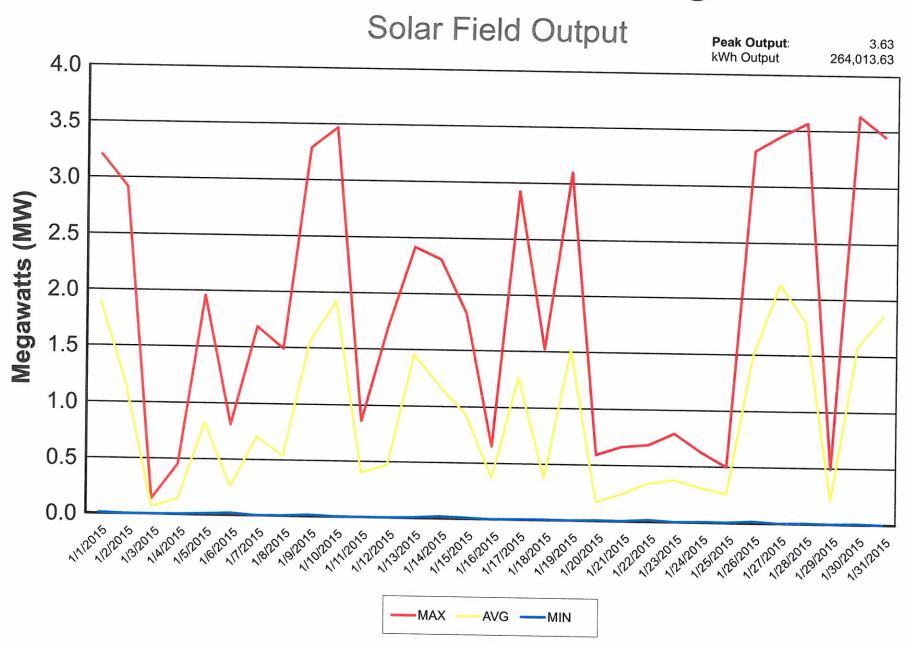


Industrial Voltage



Southside Voltage







### Efficiency Smart 2014 Contract Cumulative to Date Summary Report for City of Napoleon

Reporting Period: 1/1/2014 through 11/30/2014

### Summary of All Sectors Installed Efficiency Measures (Residential, Commercial, & Industrial)

Sector	Quantity	MWh Savings	Lifetime MWh Savings	Annual Customer Savings	Lifetime Customer Savings	Rebates/Incentives Paid Program to Date
Custom Incentives	941	981	14,511	\$83,042	\$1,272,738	
Prescriptive Rebates	300	57	611	\$4,617	\$52,423	702,200
Residential	4,263	136	1,109	\$11,685		40,000
Total	5 504		1,100		\$111,031	\$11,352
	5,504	1,173	16,231	\$99,344	\$1,436,192	\$47,592

#### **Summary of Residential Installed Efficiency Measures**

Measure Desc	MWh Savings	Annual Customer Savings	Rebates Paid Program to Date
Dehumidifier	0	\$31	\$40
Energy Star CEE Tier 1 refrigerator, incremental cost	0	\$18	\$50
Energy star refrigerator	3	\$385	\$1,350
Energy Star washer	7	\$1,564	
Free CFL screw-base bulb	97	\$7,123	\$7,652
Freezer early retirement program, secondary	7	\$594	\$230
Refrigerator early retirement program, secondary	22	\$1,970	
Total	136	\$11,685	

#### **RE: Insurance Quote - Overhead Electric Line Coverage**

From: "Jeffi

"Jeffrey Gillmor" < jeff.gillmor@huntington.com>

02/03/2015 01:10 PM

To:

"Gregory J Heath (gheath@napoleonohio.com)" <gheath@napoleonohio.com>
"Holly A. Amlin, CIC Amlin" <holly.amlin@huntington.com>

Cc:

Attachments: Commercial Property.pdf (22.3 kB);

Greg,

Attached is the specimen policy form that CNA Insurance Company quoted for this coverage.

They also added one last option with a \$50,000 deductible for \$24,000 annual premium. This is the highest deductible that they could offer us.

Please review the attached and below information and let me know what questions / concerns the committee has regarding this coverage.

Thanks!

jcg

- Typical exclusions would apply, such as: flood, earthquake, vermin infestation, wear & tear, etc.
- Deductible options / Annual premiums offered:
  - o \$5,000 deductible, \$34,800 annual premium
  - o \$10,000 deductible, \$32,200 annual premium
  - o \$25,000 deductible, \$28,000 annual premium

Please let me know if the council or electric committee would like to review this quote in greater detail or if they would like to review a sample coverage form in order to more fully understand the coverage being offered.

Thank you for the opportunity to provide this quote for your consideration.

Best Regards,



#### COMMERCIAL PROPERTY FLOATER COVERAGE FORM

Various provisions in this Coverage Form restrict coverage. Read the entire Coverage Form carefully to determine rights, duties and what is and what is not covered.

Throughout this Coverage Form the words "you" and "your" refer to the Named Insured shown in the Declarations. The words "we", "us" and "our" refer to the Company providing this insurance.

Other words and phrases that appear in quotation marks have special meaning. Refer to Section F - DEFINITIONS.

#### A. COVERAGE

We will pay for "loss" to Covered Properly from any of the Covered Causes of Loss.

 Covered Property, as used in this Coverage Form, means your property that is described in the Commercial Inland Marine Floater Schedule of Coverages.

#### 2. Property Not Covered

Covered Property does not include:

- a. Buildings or land;
- **b.** Property while waterborne, except while in transit in the custody of a carrier for hire.
- Automobiles, motor trucks, motorcycles, trailers and similar conveyances licensed for highway use;
- d. Aircraft and watercraft;
- e. Accounts, bills, bullion, currency, money, coin collections, medals, deeds, notes, securities, evidences of debt, letters of credit, stamps or tickets;
- f. Fur, fur trimmed garments, jewelry, precious or semi-precious stones, gold, silver, platinum or other precious metals or alloys, antiques and objects of art;
- g. Contraband or property in the course of illegal transportation or trade.

#### 3. Covered Causes of Loss

Covered Causes of Loss means RISKS OF DI-RECT PHYSICAL "LOSS" to Covered Property except those causes of "loss" listed in the Exclusions.

#### 4. Additional Coverages

#### a. Debris Removal Coverage

We will pay your expense to remove debris of Covered Property caused by or resulting from a Covered Cause of Loss that occurs during the policy period. The expenses will be paid only if they are reported to us in writing within 180 days of the date of direct physical "loss".

The most we will pay under this Additional Coverage is 25% of:

- (1) The amount we pay for the direct physical "loss" to Covered Property; plus
- (2) The deductible in this policy applicable to that "loss".

#### b. Pollutant Clean Up and Removal

We will pay your expense to extract "pollutants" from land or water at a "loss" location if the discharge, dispersal, seepage, migration, release or escape of the "pollutants" is caused by or results from a Covered Cause of Loss that occurs during the policy period. The expenses will be paid only if they are reported to us in writing within 180 days of the date on which the Covered Cause of Loss occurs.

This Additional Coverage does not apply to costs to test for, monitor or assess the existence, concentration or effects of "pollutants". But we will pay for testing which is performed in the course of extracting the "pollutants" from the land or water.

The most we will pay under this Additional Coverage is \$10,000 for the sum of all covered expenses arising out of Covered Causes of Loss occurring during each separate 12 month period of this policy.

#### B. EXCLUSIONS

We will not pay for "loss" caused directly or indirectly by any of the following. Such "loss" is excluded regardless of any other cause or event that contributes concurrently or in any sequence to the "loss".

#### a. Earth Movement

"Earth movement". But we will pay for direct physical "loss" caused by or resulting from fire

This exclusion does not apply to Covered Property in transit.

#### b. Flood

"Flood". But we will pay for direct physical "loss" caused by resulting fire, explosion or theft.

This exclusion does not apply to Covered Property in transit.



#### c. Governmental Action

Seizure of property that was stolen property and taken by any governmental authority for the purpose of returning such property to its rightful owner(s) or for any other reason:

Seizure or destruction of property by order of any government authority, whether military or civilian.

But we will pay for acts of destruction ordered by government authority and taken at the time of a fire to prevent its spread if the fire would be covered under this Coverage Form.

#### d. Nuclear Hazard

- (1) Any Weapon employing atomic fission or fusion; or
- (2) Nuclear reaction or radiation, or radioactive contamination from any other cause. But we will pay for direct "loss" caused by resulting fire if the fire would be covered under this Coverage Form.

#### e. War and Military Action

- (1) War, including undeclared or civil war;
- (2) Warlike action by a military force, including action in hindering or defending against an actual or expected attack by any government, sovereign or other authority using military personnel or other agents; or
- (3) Insurrection, rebellion, revolution, usurped power or action taken by governmental authority in hindering or defending against any of these.
- We will not pay for "loss" caused by or resulting from any of the following. But if "loss" by any "Specified Causes of Loss" results, we will pay for the resulting "loss":
  - a. Weather conditions. But this exclusion only applies if weather conditions contribute in any way with a cause or event excluded in paragraph 1. above to produce the loss or damage.
  - Wear and tear, gradual deterioration, inherent vice, hidden or latent defect, mold, rot or any quality in property that causes it to damage or destroy itself, freezing or overheating, rust, corrosion or smog;
- 3. We will not pay for "loss" caused by or resulting from any of the following:
  - Dishonest acts by you, anyone else with an interest in the property, your or their employees or authorized representatives or

anyone entrusted with the property, whether or not acting alone or in collusion with other persons occurring during their employment with you. But this exclusion does not apply to a carrier for hire;

- Delay, loss of use or market or any other consequential "loss";
- Unexplained disappearance except of property in the custody of a carrier for hire;
- d. Shortage found upon taking inventory;
- e. Voluntary parting with any property whether or not induced to do so by any fraudulent scheme, trick, device or false pretense.

But we will cover "loss" to Covered Property caused by false bills of lading or shipping receipts you accept in good faith.

- f. Discharge, dispersal, seepage, migration, release or escape of "pollutants" unless the discharge, dispersal, seepage, migration, release or escape is itself caused by any of the "specified causes of loss". But if loss or damage by the "specified causes of loss" results, we will pay for the resulting damage caused by the "specified causes of loss".
- g. Settling, cracking, shrinking or expansion;
- h. Insects, birds, vermin, rodents and other animals.
- Theft from any unattended vehicle unless at the time of theft its windows, doors and compartments were closed and locked and there are visible signs that the theft was the result of forced entry.

But this exclusion does not apply to property in the custody of a carrier for hire.

- Rough handling, or poor or insufficient packaging or packing of the Covered Property.
- k. Mechanical breakdown or failure;
- I. Processing or work upon the property;
- m. Artificially generated current creating a short circuit or other electrical disturbance.

#### C. LIMITS OF INSURANCE

The most we will pay for "loss" in any one occurrence is the applicable Limit of Insurance shown in the Commercial Inland Marine Floater Schedule of Coverages.

Payment under the Pollutant Clean Up and Removal Additional Coverage will not increase the applicable Limit of Insurance.

Payment under the Debris Removal Additional Coverage is in addition to the Limits of Insurance.



#### D. DEDUCTIBLE

We will not pay for "loss" in any one occurrence until the amount of the adjusted "loss" before applying the applicable Limits of Insurance exceeds the Deductible shown in the Commercial Inland Marine Floater Schedule of Coverages. We will then pay the amount of the adjusted "loss" in excess of the Deductible up to the applicable Limit of Insurance.

#### E. ADDITIONAL CONDITIONS

The following conditions apply in addition to the Commercial Inland Marine Conditions and the Common Policy Conditions:

#### 1. Coverage Territory

We cover property wherever located within:

- a. The United States of America;
- b. Puerto Rico; and
- c. Canada.

#### 2. Coinsurance

All Covered Property must be insured for at least the coinsurance percentage of its total value as of the time of "loss" or you will incur a penalty. The coinsurance percentage is shown in the Commercial Inland Marine Floater Schedule of Coverages.

The penalty is that we will pay only the proportion of any "loss" that the Limit of Insurance shown in the Commercial Inland Marine Floater Schedule of Coverages bears to the total value of Covered Property.

This Additional Condition does not apply to Covered Property while in transit.

#### 3. Carriers for Hire

You may accept bills of lading or shipping receipts issued by carriers for hire that limit their liability to less than the actual value of the Covered Property.

#### F. DEFINITIONS

 Earth movement means any earth movement (other than "sinkhole collapse"), including but not limited to earthquake, volcanic eruption, landslide, mine subsidence, earth sinking, earth rising or shifting;

#### 2. Flood means:

- a. Flood, surface water, waves, tides, tidal waves, overflow of any body of water or their spray, all whether wind driven or not;
- b. Mudslide or mudflow;
- c. Water under the ground surface pressing on, flowing or seeping through:
  - foundations, walls, floors or paved surfaces:
  - (2) basements, whether paved or not; or
  - (3) doors, windows or other openings;
- 3. Loss means accidental loss or damage.
- 4. Pollutants means any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed.
- 5. Sinkhole collapse means the sudden sinking or collapse of land into underground empty spaces created by the action of water on limestone or dolomite. This cause of loss does not include:
  - a. The cost of filling sinkholes; or
  - Sinking or collapse of land into man-made underground cavities.
- 6. Specified causes of loss means: fire; light-ning; explosion; windstorm; hail, smoke; riot; strike; vandalism; theft; leakage from fire extinguishing equipment; aircraft or vehicles; volcanic action; falling objects; weight of snow, ice or sleet; water damage; or accident to the vehicle while carrying Covered Property.
  - a. Falling objects does not include "loss" to:
    - (1) personal property in the open; or
    - (2) the interior of a structure, or property inside a structure, unless the roof or an outside wall of the structure, is first damaged by a falling object.
  - b. Water damage means "loss" caused by accidental discharge or leakage of water or steam as the direct result of the breaking or cracking of any part of a system or appliance containing water or steam.

#### 2013 Credit Score

From:

"Chris Deeter" <cdeeter@amppartners.org>

01/06/2015 05:31 PM

To:

"Monica Irelan - City of Napoleon (mirelan@napoleonohio.com)"

<mirelan@napoleonohio.com>, "Greg Heath (gheath@napoleonohio.com)"

<gheath@napoleonohio.com>

Cc:

"Joseph Regan" < jregan2@amppartners.org>

Attachments: AMP Credit Scoring Policy Rev 5-12 FINAL.PDF (3.8 MB); 2012 APPA selectedratios.pdf

(454.4 kB); 2011 Debt Per kW for Credit Scoring.xlsx (59.8 kB); Napoleon Credit Score

2013.xls (52.4 kB); Cash Reserve Policy 2009-FINAL.PDF (330.5 kB);

#### Hello Monica and Greg,

We have completed the credit score for the City of Napoleon for 2013. As Greg will remember from prior credit scoring correspondence, the credit scoring program has been part of the criteria utilized (our ratings for Fremont, Prairie State, Meldahl and Hydro Phase I) by rating agencies and bond insurers to determine the financial health of Members and through this methodology, for AMP projects and power supply contracts. With the expectation that AMP will continue financing projects in the future (e.g. more Hydro and future generation projects as well as entering into future power supply contracts), and with Members who are financially sound and creditworthy, AMP projects can receive higher bond ratings and more favorable power supply contract terms. This results in lower borrowing costs and subsequently lower cost for power for Member participants.

The City has scored in the 83rd percentile for 2013, in the Good Performance category. Please find the score summary attached for your review. I am also attaching a copy of the benchmarks used for the ratio analysis for your information. Other than the effect of ratios, I would like to point out one area where the City could improve its score by a total of 10 points (from -5 to +5). This would be for the City to adopt a cash reserve policy through Council. I am attaching a copy of a working policy adopted within the AMP Membership as a point of reference. If the City would adopt a cash reserve policy, we would be happy to adjust the score for 2013 up to the point of the release of your 2014 audit. Please let us know.

Realizing the sensitive nature of this information, this credit score will be shared only with the AMP Board of Trustees, AMP staff and yourselves. However, the score will be shared as necessary with the financial community in upcoming financings as well as financial ratings reviews of projects in which the City is a participant. After your review, should you have any questions or would like to discuss the credit score, please do not hesitate to contact me.

Very truly yours,

Chris

Chris Deeter

Assistant Vice President Finance and Member Credit Compliance

#### City of Napoleon Scoring Summary Financial Credit Score

			Total Positive Possible	Audited 2013	
1. Financial Audit					
	Audit Report Published Within 12 Months		5	5	Audit completed 5/26/14, 5 months after 12/31/13 year end.
	Annual Municipal Electric Fund Audit		5	5	Released by AOS 8/18/14, 8 months after 12/31/13 year end. Audited annually.
	Qualified/Adverse Opinion		-	-	Clean, unmodified opinion.
	Material Findings or ICOFR Issues		-	-	No findings.
	Two consecutive years of negative operating income in the elec-	ectric fund	-	-	Positive for 2012. Positive for 2013, after adding back depreciation.
2. Covenant Compli	ance				
	Debt Covenant Compliance		25	25	Passed JV5 coverage with a 1.43. Requires 1.10
	Adjusted Debt Service Coverage Ratio		-	-	Passed JV6 coverage with a 10.77. Requires 1.10.
	Fixed Obligation Coverage Ratio		2	2	1.96 x three year average.
	Debt Service Reserve Balance		-	-	N/A - No revenue debt outstanding.
3. Ratio Analysis					
	Debt per kW of Demand		2	(2)	1,156.54 vs. AMP average of \$352.20.
	Debt Service as a % of Total Revenue		2	2	
	Total Debt (\$) Per Customer		2	(2)	\$6,148.78 vs AMP average of 2,082.96.
	Total Debt (\$) Per kWh Sold		2	(2)	\$.2352 vs AMP average of \$.0791.
	Operating Ratio		2	1	Within 10% or less of the APPA median.
	Net Income per Revenue Dollar		2	0	\$.026 vs APPA median of \$.048.
	Total O&M Expense per kWh Sold		2	(2)	\$.0989 vs APPA median of \$.0750.
	Uncollectible Accounts per Revenue Dollar		2	-	\$.0020 vs \$.0010 APPA median.
	Months of O&M in Unrestricted Cash		15	15	6.74 months, including purchased power.
	Competitiveness Ratio				
	Residentia	ial	1	1	
	Commerc	cial	1	(1)	Not within 7.5%
	Industrial		1	(1)	Not within 7.5%
	Cash Reserve Policy passed by Council		5	(5)	No per email from Greg Heath 9/8/14.
	Adjusted Days Liquidity on Hand		2	2	202.69 days, including purchased power.

#### City of Napoleon Scoring Summary Financial Credit Score

4. Capital Analysis		Total Positive Possible	Audited 2013	
	Capitalization/Capital Outlay Policy passed by Council	5	5	Yes per Jon Bisher 9/17/09.
	Municipality has 5 year capital outlay plan/forecast	5	5	Yes per email from Greg Heath 9/5/14.
5. Rates Analysis				
	Cost of Service or Revenue Requirement Study within last 5 years	5	5	Cost of service study completed in the Fall of 2014 per email from Greg Heath 9/8/14.
	Cost of Service or Revenue Requirement recommendations implemented	d 5	5	All recommendations were passed through Council 11/17/14.
	Cost of Service Study Recommendations Implemented within 60 days	5	5	Adopted within 60 days.
	Unbundled rates or full monthly PCA recovery	15	-	
	PCA or Fuel Adjustment Within 12 Month Period	-	15	PCA is based on a 3 month rolling average per Napoleon Ordinance
	No PCA	-	-	065-14.
	Bonus for Internal or External Rate Stabilization Program	-	5	Yes per email from Greg Heath 9/5/14. Maintained through AMP.
6. General Fund He	ealth	20	20	General fund cash balance: \$1,226,087. General fund fund balance: \$1,929,022.
7. Transfers				General lund fund balance: \$1,929,022.
	Electric Fund Transfers	15	15	No transfers in 2013.
	Bonus for General Fund Transfer Policy	-	-	No per greg Heath via phone 1/3/13.
8. Debt Rating		5	5	JV5 Debt is A1 rated per Moodys at 5/21/14.
9. Investment Polic	у	5	5	
10. Adoption of GASB 62 or Member Accrues 100% of Uncollected Revenues		10	10	Yes per phone with Greg Heath 9/14/2007.
11. Bonus RP3 Designation		-	-	No rating for 2013 per APPA Website.
12. Bonus F&A Sub	committee Meeting	-	-	None noted for 2013.
Total Points		173	143	
Possible Points (100)		173	173	
Scoring (%)		100%	83%	

Scorin	g %	
A 85-1	00	Upward Performance
B 70-8	34	Good Performance
C 60-6	69	Average Performance
D 50-5	59	Under Performance

#### AMERICAN MUNICIPAL POWER, INC.

#### **RESOLUTION 12-02-3256**

#### CREDIT SCORING FOR MEMBERS-REVISION TO RESOLUTION 09-03-2741

WHEREAS, American Municipal Power, Inc. (AMP) membership must be creditworthy and financially sound; and

WHEREAS, AMP staff has developed certain financial criteria to measure creditworthiness and financial soundness for members; and

WHEREAS, A revision is deemed necessary to Resolution 09-03-2741, Credit Scoring for Members; and

WHEREAS, the Revised AMP Member Credit Scoring Program for members is set forth in Appendix A attached hereto; and

WHEREAS, AMP staff recommends that the Board of Trustees adopt the policy as set forth in Appendix A effective for audits received after January 1, 2012 for the 2010 fiscal year, and all other audit years going forward, during calendar year 2012 and beyond.

NOW, THEREFORE, BE IT HEREBY RESOLVED, that the Board of Trustees adopts the policy as set forth in Appendix A effective for audits received for the 2010 fiscal year, and all other audit years going forward, during calendar year 2012 and beyond.

DATE: May 15, 2012

APPROVED AS TO FORM:

AND ASSISTANT SECRETARY

PRESIDENT

## **American Municipal Power, Inc. Member Credit Scoring Program**

The American Municipal Power, Inc. (AMP) Member Credit Scoring Program has been developed to complete a financial review of municipalities with current membership in AMP. The following describes the steps the Member Finance & Accounting department will go through in order to provide credit scoring on each Member annually. Any reference to median value for comparative purposes will utilize the Financial & Operating Ratios as published by the American Public Power Association.

#### 1. Financial Audit-

- +5 Points if Auditor of State or independent third party CPA audit report is published within 12 months after end of fiscal year.
- +5 points if municipal electric fund is audited by Auditor of State or independent third party CPA annually
- -5 points for qualified and/or adverse opinion
- -5 points for material findings related to internal control or other similar factors
  - -15 points if placed under fiscal watch (or its equivalent) by Auditor
    of State after January 1, 2007. Municipality should supply AMP a
    copy of the plan to rectify the fiscal watch upon completion and also
    provide updates as changes are made.
  - -25 points if placed under fiscal emergency (or its equivalent) by the Auditor of State after January 1, 2007. Municipality should supply AMP a copy of the Fiscal Emergency Recovery Plan upon completion and also provide updates as changes are made.
  - -50 points should a Member exhibit an operating loss for two consecutive years within their electric fund, after adding back depreciation (if applicable).

#### 2. Covenant Compliance

- Debt Covenant Compliance
  - +25 for meeting or exceeding existing debt covenants, if applicable.
  - +0 points for not complying within 5% of any required debt covenant(s) for one year and passed coverage the prior year.
  - -10 points for not complying with any debt covenant requirement at 95% or less of that required debt covenant for one year and passed coverage for the prior year.
  - -25 points for not complying with any debt covenant requirement for a second time within five years of first debt covenant noncompliance. Does not have to be successive years.
  - +0- if no covenants exist (not to be counted against Member and therefore not included within total points possible for individual Members when not applicable)
- Adjusted Debt Service Coverage Ratio- dividing annual net revenues (gross revenue and income minus operating and maintenance expenses net of depreciation but including General Fund transfers) by total debt service costs. (Note: used only for those not involved in AMP take-or-pay contract projects)
  - +2 for 3 year average calculation yielding 1.50X coverage or greater
  - +0 for 3 year average calculation yielding 1.10X-1.49X
  - -2 for 3 year average calculation yielding less than 1.10X coverage

- Fixed Obligation Charge Coverage Ratio- using Adjusted Debt Service Coverage Ratio subtract the debt portion of the take-or-pay contracts from the utilities operating expenses when calculating net revenues and subsequently adds the take-or-pay contractual payments to the total debt service costs when calculating coverage. (Note: used only for those Members who participate in AMP take-or-pay contract projects)
  - +2 for 3 year average calculation yielding 1.50X coverage or greater
  - +0 for 3 year average calculation yielding 1.10X-1.49X
  - -2 for 3 year average calculation yielding less than 1.10X coverage
- For Members with Electric Fund debt (Revenue debt issued by the Member)-
  - +10 for those with a debt service reserve balance of 1 year or more
  - -10 for those with a debt service reserve balance less than one year and less than one year of cash reserves. Should the Member exhibit available cash reserves in excess of one year of debt service for the year under review, they would receive full credit.

#### 3. Ratio Analysis

- <u>Debt per kW of Demand</u>- Total Member debt divided by total system peak kW demand.
  - +2 for being below or at total AMP Membership average rate
  - -2 if over AMP Membership average rate
- <u>Debt Service as Percent of Total Revenue (if applicable)</u>- Total Debt Service divided by total operating revenue
  - +2 for meeting or being below AMP member average
  - -2 for exceeding AMP member average

- <u>Total Debt (\$) Per Customer</u>- Total Electric Fund debt outstanding divided by number of customers.
  - +2 for being below or at total AMP Membership average rate
  - -2 if over AMP Membership average rate
- <u>Total Debt (\$) Per kWh Sold</u>- Total Electric Fund debt outstanding divided by total kWh sold to customers
  - +2 for being below or at total AMP Membership average rate
  - -2 if over AMP Membership average rate
- Operating Ratio-Total O&M Expense (excluding depreciation) divided by total electric operating revenue
  - +2 for meeting or exceeding industry median for size of municipality
  - +1 for being within 10% or less of industry median for size of municipality
  - +0 for being 11% or more for being below industry median for size of municipality
  - -2 for a negative value
- <u>Net Income per Revenue Dollar</u>- Net operating income (plus depreciation) from operations plus net non-operating income (expense) plus net transfers divided by electric operating revenue
  - +2 for meeting or exceeding industry median for size of municipality
  - +0 for being below industry median for size of municipality
  - -2 for a value of less than zero

- <u>Total O&M Expense per kWh Sold</u> -Total O&M Expense (excluding depreciation) divided by total kWh sales
  - +2 for meeting or exceeding industry median for size of municipality
  - -2 for each year below industry median for size of municipality
- <u>Uncollectible Accounts per Revenue Dollar (if applicable)</u> —Total Uncollectibles divided by total Revenue Collected
  - +2 for meeting or exceeding industry median for size of municipality
  - +0 for each year below industry median for size of municipality
- Months of O&M in Unrestricted Cash \_ Unrestricted cash balance divided by the 12-month average of O&M Expense Collections. If the Member has no power cost adjustment (PCA)/fuel clause adjustment, Purchased Power and fuel for own generation will be included within the total O&M for purposes of the calculation.
  - +15 for 6 or more months in reserve
  - +12 for 5 to 5.99 months in reserve
  - +9 for 4 to 4.99 months in reserve
  - +6 for 3 to 3.99 months in reserve
  - +3 for 2 to 2.99 months in reserve
  - +0 for 1 to 1.99 months in reserve
  - -5 for less than 1 month in reserve
- Competitiveness Ratio- compare Member's total average system retail rate for each customer class versus the state average retail rate as calculated from the EIA 861 reports for the most recently available year.
  - +1 for being within 7.5% above average or less, or below the state average residential rate
  - -1 for being over 7.5% residential average rate for the state
  - +1 for being within 7.5% above average or less, or below the state average commercial rate
  - -1 for being over 7.5% commercial average rate for the state

- +1 for being within 7.5% above average or less, or below the state average industrial rate
- -1 for being over 7.5% industrial average rate for the state
- For Members who pass a Cash Reserve Policy through Council which requires at a minimum, the 6 or more months of O&M Expense in reserve.
  - +5 for those Members who have passed a Cash Reserve Policy through Council
  - -5 for for those Members who have not passed a Cash Reserve Policy through Council
- Adjusted Days Liquidity on Hand Ratio- calculated based on a utility's
  available adjusted liquidity including unrestricted cash and investments
  and acceptable bank lines of credit times 365 days divided by the utility's
  annual operating and maintenance expenses adjusted for depreciation and
  purchased power if the utility utilizes a power cost adjustment.
  - +2 if 3 year average calculation yields 90 days or greater
  - -2 if 3 year average calculation yields 89 days or less

#### 4. Capital Analysis

- +5 for Capitalization Policy (policy by which asset purchases by definition are either capitalized or expensed) is passed by Council or Board of Public Affairs
- -5 if no policy exists
- +5 if municipality has a 5 year capital outlay plan or forecast
- -5 if none exists

#### 5. Rates Analysis-

 +5 if a cost of service or revenue requirement study has been performed within the last 5 years. Revenue requirement study may be performed either in house or by an independent third party.

- -5 if no cost of service or revenue requirement study has been performed within the last 5 years
- **+5** if cost of service study recommendations were implemented or revenue requirements study rate increases necessary to meet debt covenant obligations, capital needs and cash reserve goals were implemented.
- -5 if cost of service study recommendations or revenue requirements study rate increases necessary to meet debt covenant obligations, capital needs and cash reserve goals have not been implemented
- +5 if cost of service study recommendations for immediate implementation are implemented in 60 days or less of receipt of the final report Recognition is given for recommendations of a cost of service study for consideration in the long-term (a year or more) realizing that there may be changes in the future that may necessitate a review of those recommendations and potential inaction by the municipality at that time.
- -5 if cost of service study recommendations for immediate implementation are not implemented in 60 days or less of receipt of the final report.
   Recognition is given for recommendations of a cost of service study for consideration in the long-term (a year or more) realizing that there may be changes in the future that may necessitate a review of those recommendations and potential inaction by the municipality at that time.
- +15 if municipality has unbundled rates or has full PCA recovery within 6 months (6 months rolling average).
- +10 if municipality has PCA and all Purchased Power Costs are recovered from 7 to 9 months.
- +5 if municipality has PCA and all Purchased Power Costs are recovered within 12 months
- +2 if municipality has PCA and all Purchased Power Costs are recovered within 15 months
- +0 if municipality has a recovery period over 15 months

- -15 if municipality has no PCA
- +5 if municipality has implemented a rate stabilization program (internal or external) (Bonus)

#### 6. General Fund Health-

- +20 if General Fund unrestricted and/or undesignated cash balance is positive
- -20 for an unrestricted and/or undesignated negative cash balance in General Fund

### 7. Electric Fund Transfers- (Excluding kWh Tax Related Transfers as required by law)

- +15 if none during the review period
- +12 for any transfers made allowable by State law and according to restricted formulae, resolution or ordinance of municipalities Council or Board of Public Affairs leaving 6 or more months of unrestricted cash reserves
- +9 for any transfers made allowable by State law and according to restricted formulae, resolution or ordinance of municipalities Council or Board of Public Affairs leaving 5 to 5.99 months of unrestricted cash reserves
- +6 for any transfers made allowable by State law and according to restricted formulae, resolution or ordinance of municipalities Council or Board of Public Affairs leaving 4 to 4.99 months of unrestricted cash reserves
- +3 for any transfers made allowable by State law and according to restricted formulae, resolution or ordinance of municipalities Council or Board of Public Affairs leaving 3 to 3.99 months of unrestricted cash reserves
- +0 for any transfers made allowable by State law and according to restricted formulae, resolution or ordinance of municipalities Council or Board of Public Affairs leaving 2 to 2.99 months of unrestricted cash

#### reserves

- -5 for any transfers made allowable by State law and according to restricted formulae, resolution or ordinance of municipalities Council or Board of Public Affairs leaving 1 month or less of unrestricted cash reserves
- +5 For any Member who has passed a General Fund Transfer policy through Council leaving 6 or more months of cash reserves in Electric Fund (Bonus)
- 8. Currently Rated Electric Revenue Debt- (Moody's/Fitch/S&P) (Note: not applicable if there is no electric fund rated debt exists)
  - +5 for A range
  - +0 for B range
  - -5 for C range
- 9. Investment Policy-
  - +5 if investment policy passed by Council
  - -5 if no investment policy exists
- 10. Adoption of Financial Accounting Standards (FAS) 71 (Applicable to Accrual or Modified Accrual Filing Members) or Member Accrues 100% of uncollected revenues to be collected through the PCA at fiscal year end.
  - **+10** if the municipality has adopted FAS 71 or accrues 100% of uncollected revenues to be collected through the PCA at fiscal year end.
  - -10 if the municipality has not adopted FAS 71 or does not accrues 100% of uncollected revenues to be collected through the PCA at fiscal year
- 11.+3 for Member given the RP3 designation (Bonus)

### 12.+1 for Member attending a meeting of the AMP Finance & Accounting Subcommittee-up to 2 points annually (Bonus)

#### **Summary**

Scoring Scale %	<b>Grade</b>	<b>Description</b>
85-100	Α	Upward Performance
70-84	В	Good Performance
60-69	С	Average Performance
50-59	D	Under Performance

#### **Board of Trustee Action and/or Board Committee Action**

#### **Credit Scoring**

The Member Finance & Accounting Department will provide a Credit Scoring Report to the monthly meeting of the AMP Board of Trustees Finance Committee, detailing all credit scores completed since the previous monthly meeting of the Finance Committee of the Board of Trustees.

For Members who score in the Under Performance category or below the Chairman of the Joint Venture Oversight Committee of the AMP Board of Trustees (in the case of those Members participating in an AMP related Joint Venture) or the AMP Chairman of the Board of Trustees (in the case of Members not participating in an AMP related Joint Venture) will send a letter (Letter) to the Member detailing the Joint Venture Oversight Committee's or the Board of Trustee's concern with the credit score of the municipality.

This Letter will also detail the expectations of the Board of Trustees, which is to include among other possible matters, that the Member should show progress toward improving the credit score (at a minimum) to the Average Performance Category within the next twelve month period. The member will be requested to document those actions and report progress back to AMP by letter at the end of that same twelve month period. The Member Finance & Accounting Department is to provide updates, as they become available, of those Members who have received the Letter within the monthly Credit Scoring Report.

Should a Member choose to ignore the requests contained in the Letter, the AMP Board of Trustees may take further action to be decided upon at that time.

#### **Project Participation**

Based upon review and subsequent action of the AMP Finance Committee, should a Member exhibit an operating loss after adding back depreciation (if applicable) for two consecutive years within their electric fund, after adding back depreciation (if applicable), this Member will not be eligible to participate in current or future AMP capital projects to a level where their project participation would place them in the top 80% of participants. Upon two consecutive years of exhibiting positive net operating income within their electric fund, the Member would be permitted to participate at a level which would be in the top 80% of participants.

Should a Member exhibit an operating loss after adding back depreciation (if applicable) in a given year through no fault of their own (e.g. Auditor of State forces recognition of an extraordinary expense which the Member and their auditor believes to be a one-time event) and having not exhibited an operating loss after adding back depreciation (if applicable) in the previous two years, the AMP Finance Committee, AMP Board of Trustees, AMP Executive Management and Project Participants at their discretion may choose to recommend and allow this Member to participate at a level which would include them in the top 80% of Participants.

#### ORDINANCE NO. <u>09-050</u> Sponsored by Council Member Bruce Darlington

#### AN ORDINANCE TO ADOPT A CASH RESERVE POLICY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WADSWORTH, STATE OF OHIO:

<u>SECTION 1</u>. That this Council hereby adopts the Cash Reserve Policy as prepared by Utility Financial Solutions, LLC, dated April 29, 2009 and attached to this ordinance as Exhibit A.

<b>SECTION 2</b> . That this Ordinance shall be effective at the earliest time permitted by law.
Passed: July 7, 2009  Attest: Tamush Buentur Clerk of Council  Approved: July 7, 2009  Mayor
1 <sup>st</sup> Rdg. 5.5.09 2 <sup>nd</sup> Rdg. 5.19,09 3 <sup>rd</sup> Rdg. 6.2.09 Passed: yes 4 no 5714: 7,7.09
I, Tammy L. Guenther, Clerk of Council of the City of Wadsworth, State of Ohio, do hereby certify that the forgoing ordinance was duly published in the Gazette on 111 and 121 2009, which is for two consecutive weeks as required by section 731.21 of the Ohio Revised Code.  Tammy L. Guenther Clerk of Council City of Wadsworth

# THE CITY OF WADSWORTH CASH RESERVE POLICY DRAFT APRIL 29, 2009

Utility Financial Solutions, LLC
185 Sun Meadow Court
Holland, Mi USA 49424
(616) 393-9722
Fax (616) 393-9721
Email: mbeauchamp@ufsweb.com

Submitted Respectfully by: Mark Beauchamp, CPA, CMA, MBA President, Utility Financial Solutions



# THE CITY OF WADSWORTH TABLE OF CONTENTS

SECTION	PAGE NO.
Introduction	2
CASH RESERVE POLICY	3
MINIMUM CASH RESERVE CALCULATION	5

#### INTRODUCTION

Cash reserve policies and guidelines are often established by utilities to maintain appropriate cash reserves to help ensure:

- 1. Cash exists for timely payment of bills
- 2. The short-term and long-term financial health of the Utility
- 3. Stable rates for customers
- 4. Cash exists to fund unanticipated cost contingencies
- 5. The amount and timing of future bond issues are identified
- 6. A significant factor is being met for bond rating agencies

In recent years the compounded impacts of power supply cost uncertainties, a sluggish economy, volatile energy prices, and rising capital improvement costs have posed challenges to maintaining stable rates and cash reserves. It is important for utilities to maintain the financial flexibility to smooth rate increases and stagger rate adjustments for customers of the utility.

Minimum cash reserve guidelines proposed in this report should be set to allow reserves to fluctuate upward from the minimum guidelines. The decision to hold more money than the established minimum cash guidelines should be based on the assessments of uncertainties and other financial policies such as:

- o The financial risk facing the utilities
- .o .Rate setting policies
- o Variability in power costs
- o Debt policies
- o Future capital improvements needed by utility
- o Line Extension policies

The adequacy of the guidelines may be reviewed internally each year, and if appropriate, revised guidelines may be recommended.

#### CASH RESERVE POLICY

To help ensure timely completion of capital improvements and enable the utility to meet requirements for large unexpected expenditures, a minimum cash reserve policy should be established. Minimum cash reserves attempts to quantify the minimum amount of cash the utility should keep in reserve, the actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets currently in service, and other factors as stated above. The minimum cash reserve calculation considers the risk "in total" and not each individual category. For example; catastrophic events can occur and the amount may far exceed the amount set aside under investment in assets. This category should also consider short term financing and the reserves set aside in the remaining four categories.

The methodology used in this report is based on certain assumptions related to percent of operation and maintenance, rate base, capital improvements, and debt service. The establishment of minimum cash reserves should consider a number factors including:

Working Capital Lag - Timing differences exist between when expenses are incurred and revenues received from customers. Establishing a minimum cash reserve helps ensure cash exists to pay expenses in a timely manner.

- The cash reserve policy will include 25% of annual operating expenses excluding depreciation expense and power supply expenditures.
- The cash reserve policy will include 10% of power supply expenditures

Investment in assets – Catastrophic events may occur that require substantial investments to replace damaged assets. Some examples of catastrophic events include ice storms, earthquakes, wind storms, floods, or tornadoes. Many of these catastrophic events may allow the utility to recover the cost of damages from FEMA; however FEMA reimbursements can take between 6 months to 2 years to recover. The utility should ensure adequate cash reserves exist to replace the assets in a timely fashion and to arrange short term financing options. The minimum reserve levels are often combined with emergency funding from banks or bonding agencies. The percent to the minimum cash reserves are dependent on the age of the assets in service and the level of risk of catastrophic type events.

• The cash reserve policy will include 1% of the historical investment in assets as recorded in the financial statements.

#### CASH RESERVE POLICY

Annual debt service — Some debt service payments do not occur evenly throughout the year and often occur every six months. The utility has to ensure adequate cash reserves exist to fund the debt service payment when the payment is due.

• The cash reserve policy will include 100% of the current portion of debt service. (Next year's debt service payment)

Capital improvement program – Some capital improvements are funded through bond issuances and some through cash reserves. The establishment of a minimum cash reserve level helps to ensure timely replacement or construction of assets.

- The cash reserve policy will include 15% of the next year's capital improvement program less any improvements funded through the issuance of bonds.
- The cash reserve policy will include 15% of the total of the five year capital improvement program less improvements funded through the issuance of bonds.

If certain events occur that results in cash reserves falling below the minimum cash reserve levels, the City Council should take action to restore the cash reserves to the minimum levels over the subsequent five years. These actions may include a number of options:

- 1. Rate Adjustments
- 2. Cost reductions
- 3. Issuance of bonds to fund capital improvement programs
- 4. Modification of the assumptions used to determine the cash reserve levels

The calculated minimum cash reserves are listed below and should be updated and reviewed by the Council on a semi-annual basis.

## MINIMUM CASH RESERVE CALCULATION

## Minimum Cash Reserve Calculations

Based on audited 2008 expenditures the minimum cash reserves are listed below:

	Percent Allocated	Pro	jected 2009	Pro	ected 2010	Pro	jected 2011	Pro	ojected 2012	Pro	jected 2013
Operation & Maintenance Less Depreciation Expense	25%	\$	1,688,198	\$	1,736,599	\$	1,786,694	\$	1,838,542	\$	1,892,205
Purchase Power	10%	l	2,027,665		2,027,696		2,027,667		2,027,647		2,027,685
Historical Rate Base	· 1%	ı	479,372		506,872		534,372		549,372		564,372
Debt Included in PP	100%	l	923,334		923,027		923,318		923,510		923,138
Current Portion of Debt Service Reserve	100%		1,911,210		1,980,405		2,046,745		2,032,456		2,031,744
Next Years Capital Improvements - Net of financing	15%	l	-		-		-		-		· -
Five Year Capital Improvements - Net of financing	15%	L			-		-		-		
Recommended Minimum Cash Reserve		\$	7,029,779	\$	7,174,598	\$	7,318,795	\$	7,371,528	\$	7,439,143

The cash reserve calculation should be updated every year with the budget process and the updating of the Utility's financial projection on a semi-annual basis. The discussion with the City Council should include a visual description of the past trends, current position and future projections of cash reserves. Any changes in expenses, debt and capital improvements will impact the cash reserve minimum.

# ORDINANCE NO. <u>09-050</u> Sponsored by Council Member Bruce Darlington

## AN ORDINANCE TO ADOPT A CASH RESERVE POLICY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WADSWORTH, STATE OF OHIO:

<u>SECTION 1</u>. That this Council hereby adopts the Cash Reserve Policy as prepared by Utility Financial Solutions, LLC, dated April 29, 2009 and attached to this ordinance as Exhibit A.

<b>SECTION 2</b> . That this Ordinance shall be effective at the earliest time permitted by law.
Passed: July 7, 2009  Attest: Tamush Buentur Clerk of Council  Approved: July 7, 2009  Mayor
1 <sup>st</sup> Rdg. 5.5.09 2 <sup>nd</sup> Rdg. 5.19,09 3 <sup>rd</sup> Rdg. 6.2.09 Passed: yes 4 no 5714: 7,7.09
I, Tammy L. Guenther, Clerk of Council of the City of Wadsworth, State of Ohio, do hereby certify that the forgoing ordinance was duly published in the Gazette on 111 and 121 2009, which is for two consecutive weeks as required by section 731.21 of the Ohio Revised Code.  Tammy L. Guenther Clerk of Council City of Wadsworth

# THE CITY OF WADSWORTH CASH RESERVE POLICY DRAFT APRIL 29, 2009

Utility Financial Solutions, LLC
185 Sun Meadow Court
Holland, Mi USA 49424
(616) 393-9722
Fax (616) 393-9721
Email: mbeauchamp@ufsweb.com

Submitted Respectfully by: Mark Beauchamp, CPA, CMA, MBA President, Utility Financial Solutions



# THE CITY OF WADSWORTH TABLE OF CONTENTS

SECTION	PAGE NO.
Introduction	2
CASH RESERVE POLICY	3
MINIMUM CASH RESERVE CALCULATION	5

#### INTRODUCTION

Cash reserve policies and guidelines are often established by utilities to maintain appropriate cash reserves to help ensure:

- 1. Cash exists for timely payment of bills
- 2. The short-term and long-term financial health of the Utility
- 3. Stable rates for customers
- 4. Cash exists to fund unanticipated cost contingencies
- 5. The amount and timing of future bond issues are identified
- 6. A significant factor is being met for bond rating agencies

In recent years the compounded impacts of power supply cost uncertainties, a sluggish economy, volatile energy prices, and rising capital improvement costs have posed challenges to maintaining stable rates and cash reserves. It is important for utilities to maintain the financial flexibility to smooth rate increases and stagger rate adjustments for customers of the utility.

Minimum cash reserve guidelines proposed in this report should be set to allow reserves to fluctuate upward from the minimum guidelines. The decision to hold more money than the established minimum cash guidelines should be based on the assessments of uncertainties and other financial policies such as:

- o The financial risk facing the utilities
- .o .Rate setting policies
- o Variability in power costs
- o Debt policies
- o Future capital improvements needed by utility
- o Line Extension policies

The adequacy of the guidelines may be reviewed internally each year, and if appropriate, revised guidelines may be recommended.

#### CASH RESERVE POLICY

To help ensure timely completion of capital improvements and enable the utility to meet requirements for large unexpected expenditures, a minimum cash reserve policy should be established. Minimum cash reserves attempts to quantify the minimum amount of cash the utility should keep in reserve, the actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets currently in service, and other factors as stated above. The minimum cash reserve calculation considers the risk "in total" and not each individual category. For example; catastrophic events can occur and the amount may far exceed the amount set aside under investment in assets. This category should also consider short term financing and the reserves set aside in the remaining four categories.

The methodology used in this report is based on certain assumptions related to percent of operation and maintenance, rate base, capital improvements, and debt service. The establishment of minimum cash reserves should consider a number factors including:

Working Capital Lag - Timing differences exist between when expenses are incurred and revenues received from customers. Establishing a minimum cash reserve helps ensure cash exists to pay expenses in a timely manner.

- The cash reserve policy will include 25% of annual operating expenses excluding depreciation expense and power supply expenditures.
- The cash reserve policy will include 10% of power supply expenditures

Investment in assets – Catastrophic events may occur that require substantial investments to replace damaged assets. Some examples of catastrophic events include ice storms, earthquakes, wind storms, floods, or tornadoes. Many of these catastrophic events may allow the utility to recover the cost of damages from FEMA; however FEMA reimbursements can take between 6 months to 2 years to recover. The utility should ensure adequate cash reserves exist to replace the assets in a timely fashion and to arrange short term financing options. The minimum reserve levels are often combined with emergency funding from banks or bonding agencies. The percent to the minimum cash reserves are dependent on the age of the assets in service and the level of risk of catastrophic type events.

• The cash reserve policy will include 1% of the historical investment in assets as recorded in the financial statements.

#### CASH RESERVE POLICY

Annual debt service — Some debt service payments do not occur evenly throughout the year and often occur every six months. The utility has to ensure adequate cash reserves exist to fund the debt service payment when the payment is due.

• The cash reserve policy will include 100% of the current portion of debt service. (Next year's debt service payment)

Capital improvement program – Some capital improvements are funded through bond issuances and some through cash reserves. The establishment of a minimum cash reserve level helps to ensure timely replacement or construction of assets.

- The cash reserve policy will include 15% of the next year's capital improvement program less any improvements funded through the issuance of bonds.
- The cash reserve policy will include 15% of the total of the five year capital improvement program less improvements funded through the issuance of bonds.

If certain events occur that results in cash reserves falling below the minimum cash reserve levels, the City Council should take action to restore the cash reserves to the minimum levels over the subsequent five years. These actions may include a number of options:

- 1. Rate Adjustments
- 2. Cost reductions
- 3. Issuance of bonds to fund capital improvement programs
- 4. Modification of the assumptions used to determine the cash reserve levels

The calculated minimum cash reserves are listed below and should be updated and reviewed by the Council on a semi-annual basis.

## MINIMUM CASH RESERVE CALCULATION

## Minimum Cash Reserve Calculations

Based on audited 2008 expenditures the minimum cash reserves are listed below:

	Percent Allocated	Pro	jected 2009	Pro	ected 2010	Pro	jected 2011	Pro	ojected 2012	Pro	jected 2013
Operation & Maintenance Less Depreciation Expense	25%	\$	1,688,198	\$	1,736,599	\$	1,786,694	\$	1,838,542	\$	1,892,205
Purchase Power	10%	l	2,027,665		2,027,696		2,027,667		2,027,647		2,027,685
Historical Rate Base	· 1%	ı	479,372		506,872		534,372		549,372		564,372
Debt Included in PP	100%	l	923,334		923,027		923,318		923,510		923,138
Current Portion of Debt Service Reserve	100%		1,911,210		1,980,405		2,046,745		2,032,456		2,031,744
Next Years Capital Improvements - Net of financing	15%	l	-		-		-		-		· -
Five Year Capital Improvements - Net of financing	15%	L			-		-		-		
Recommended Minimum Cash Reserve		\$	7,029,779	\$	7,174,598	\$	7,318,795	\$	7,371,528	\$	7,439,143

The cash reserve calculation should be updated every year with the budget process and the updating of the Utility's financial projection on a semi-annual basis. The discussion with the City Council should include a visual description of the past trends, current position and future projections of cash reserves. Any changes in expenses, debt and capital improvements will impact the cash reserve minimum.

# City of Napoleon, Ohio Board of Public Affairs (BOPA)

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

# **Meeting Agenda**

Monday, February 9, 2015 at 6:30pm

- I. Approval of Minutes (In the absence of any objections or corrections, the Minutes shall stand approved)
- II. Review/Approval of the Power Supply Cost Adjustment Factor for February:

PSCAF three (3) month averaged factor: \$0.00559 JV2: \$0.033606 JV5: \$0.033606

- III. Electric Department Report
- IV. Insurance Coverage Quote Review for City Overhead Electric Line Coverage
- V. Any Other Matters to Come Before the Board
- VI. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

#### City of Napoleon, Ohio

## **BOARD OF PUBLIC AFFAIRS**

## **Meeting Minutes**

Monday, January 12, 2015 at 6:30pm

**PRESENT** 

**Members** 

**Electric Committee** 

**City Staff** 

Recorder Others

**ABSENT** 

Call To Order

**Election Of Board Of Public Affairs Chairperson** 

Motion To Elect Board Chair

Passed Yea- 3 Nay- 0

**Approval Of Minutes** 

Review Of Power Supply Adjustment Factor Keith Engler – Chair, Mike DeWit, Dr. David Cordes Travis Sheaffer – Chair, John Helberg, Jason Maassel

Monica S. Irelan, City Manager

Gregory J. Heath, Finance Director/Clerk of Council

Tammy Fein News Media

Clerk of Council Heath called the BOPA meeting to order at 6:30 pm. Chairperson Sheaffer called the Electric Committee meeting to order at 6:30 pm.

Heath asked each member by seniority to nominate a member for BOPA Chairperson:

Engler passed

Cordes nominated Engler

DeWit passed

Motion: DeWit Second: Cordes

To elect Engler as BOPA Chair

Roll call vote on above motion: Yea- Engler, Cordes, DeWit

Nay-

The December 8, 2014 meeting minutes stand approved as presented with no objections or corrections.

The Power Supply Cost Adjustment Factor for January was presented for review.

Heath stated that this is the first computation based on the revised rate structure and was included as part of the January 2015 bills; the Demand and Power Rates are fixed based on the Commercial, Industrial, and Residential level, and the Cost of Power Supply is shared among all users at the same level. DeWit asked what the Power Supply Adjustment Factor will represent; Heath stated this is the actual cost that is paid to AMP for power based on a three (3) month rolling average starting at the base study. DeWit asked specifically what the Power Supply Adjustment Factor represents, as the cost is normally approximately nine cents per KilowattHour (\$0.09/KwH). Irelan stated this is the cost of everything above the costs that are fixed; Heath added that there is a seven and one half percent (7.5%) uptick for line loss as well. Heath stated that the fixed rates will remain fixed until they are changed by the Committee. Irelan added that there is still an adjustment each month, however the levelization has helped to stabilize this. Heath stated that when the hydros come on there may be an adjustment period as well. Irelan and Heath

stated that the levelization rate is included in the Power Cost Adjustment Factor.

BOPA Motion To Recommend Approval Of Power Supply Adjustment Factor Motion: DeWit Second: Cordes

To recommend approval of the Power Supply Adjustment Factor for

January 2015 as follows:

PSAF three (3) month averaged factor: \$0.00233

Passed Yea- 3 Nay- 0 Roll call vote on above motion: Yea- Engler, Cordes, DeWit

Nay-

Electric Motion To Accept BOPA Recommendation For Approval Of Power Supply Adjustment Factor Motion: Maassel Second: Helberg
To accept the BOPA recommendation for approval of Power Supply

Adjustment Factor for January 2015 as follows: PSAF three (3) month averaged factor: \$0.00233

Passed Yea- 3 Nay- 0 Roll call vote on above motion: Yea- Sheaffer, Maassel, Helberg

Nay-

**Electric Department Report** 

Irelan gave the Electric Department Report; available to be viewed in the City of Napoleon Finance Department Records Office.

Any Other Items To Come Before The Board None

**BOPA Motion To Adjourn** 

Motion: DeWit Second: Cordes To adjourn the BOPA meeting at 6:43 pm

Passed Yea- 3 Nay- 0 Roll call vote on above motion: Yea- Engler, Cordes, DeWit Nay-

Review Of Electric Rates For City Departments/Divisions

Heath reported that this discussion began approximately two (2) years ago during Water Plant discussions, and at that time Heath asked whether the City should charge itself the current appropriate rate that is charged to other customers. Heath believes that this is a perception issue; the Electric Committee tabled the discussion and it was not taken off the table, and the rates were then passed as Interdepartmental Rates and do not reflect any change in rate design. Heath reminded the Committee that they can change this or leave it as it is at their discretion. Sheaffer suggested changing the rates on January 1, 2016 so the 2015 budget is not impacted. DeWit stated that this change would be critical if the City had partners to discuss this with, but that is currently not the case. Heath stated that when this was originally discussed, there was to be a new Water Plant that would involve partners; this has now changed; Heath stated that the Committee can decide whether to take action or not. Helberg asked which department is impacted the most; Heath replied that the Water and Sewer Department would be impacted the most by this. Helberg believes it makes more sense to make this change now; Irelan stated that these rate changes are not budgeted. Heath stated that his recommendation is to charge the rate to match the rate that is charged to regular customers.

DeWit stated that he believes that the Water and Sewer bills to residents will increase. Helberg believes that the water is being pumped far beyond where the electric system runs and believes the City residents who pay for electric should not be charged this extra fee to pump water to the satellite customers. DeWit believes that if an adjustment is to be made, it should be made before any negotiations are to take place. Irelan stated that it is more appropriate to have the Water and Sewer Department pay the same rate as other customers; DeWit believes that this will increase the cost of electric, water and sewer to the customers: Irelan stated that the residents are already paying and it would be more fair to the residents to move this to the Water and Sewer Fund and the cost will be reallocated through the rate. Sheaffer is in favor of the change questioning when it should begin; Helberg believes it should be done to the earliest convenience to Heath; Heath stated an Ordinance would have to be brought before Council for approval. Irelan stated that the cost would be split by Department. Maassel asked if the Customer Charge on the monthly bill is the overhead including the Power Supply Cost; Heath stated that it includes the cost of billing as well as other fixed charges. Heath stated that the cost of pumping water should be charged at the appropriate rate.

Motion To Recommend That Council Approve Charging The City Departments/Divisions The Appropriate Current Rate Of Other Customers As Soon As Legislation Is Approved

Passed Yea- 3 Nay- 0

**Any Other Matters Assigned To The Committee** 

**Electric Motion To Adjourn** 

Passed Yea- 3 Nay- 0 Motion: Helberg Second: Maassel
To recommend to Council to approve charging the City
Departments/Divisions the appropriate current rate of other customers as
soon as Legislation is passed

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

None

Motion: Maassel Second: Helberg To adjourn the Electric Committee meeting at 7:06pm

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

T T E I OL T

Date

Keith Engler, Chair

City of Napoleon, Ohio

# Water, Sewer, Refuse, Recycling & Litter Committee

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

# **Meeting Agenda**

# Monday, February 9, 2015 at 7:00pm

- I. Approval of Minutes (In the absence of any objections or corrections, the Minutes shall stand approved)
- II. Water Plant Update (Tabled)
- III. Review of City Water and Sewer Rules (to remain Tabled until March 9, 2015)
- IV. Any other matters currently assigned to the Committee
- V. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

## City of Napoleon, Ohio

# WATER, SEWER, REFUSE, RECYCLING & LITTER COMMITTEE

In Joint Session with

## **CITY COUNCIL**

# **Special Meeting Minutes**

Monday, January 19, 2015 at 7:00pm

**PRESENT** 

**Water, Sewer Committee** 

Council City Staff Chris Ridley - Chair, Patrick McColley, John Helberg

Travis Sheaffer – President, Jason Maassel – President Pro Tem, John Helberg, Chris Ridley, Jeffrey Marihugh, Heather Wilson, Jeff Comadoll

Monica S. Irelan, City Manager

Roxanne Dietrich, Administrative Assistant

Trevor M. Hayberger, Law Director

Gregory J. Heath, Finance Director/Clerk of Council

Tammy Fein

Recorder Others

News Media; Carl Ireland; Rick Baden; Dan Baer; David Cordes; Jeff Nolton; Nick Rettig; Marv Arps; Max Fetterman; Frank Godwin

**ABSENT** 

Call To Order

Chairperson Ridley called the meeting to order at 7:26pm.

**Approval Of Minutes** 

The December 8, 2014 meeting minutes stand approved as presented with no objections or corrections.

Review Of Water & Sewer Rules

Heath requested that the review of the City Water and Sewer Rules be tabled until the March 9, 2015 meeting of the Water, Sewer, Refuse, Recycling & Litter Committee.

WSRRL Motion To Table Review Of Water & Sewer Rules Motion: Comadoll Second: Helberg
To table review of the Water and Sewer Rules

Passed Yea- 3 Nay- 0 Roll call vote on above motion: Yea- Ridley, Helberg, Comadoll

Nay-

Water Treatment Plant Update Irelan reported that the City researched a cost evaluation of the Water Treatment Plant rehabilitation, considering the options of:

Option 1. Lime-Soda Ash Softening, Conventional Filter Upgrade, and Granular Activated Carbon;

Option 2. Conventional Sedimentation, Conventional Filter Upgrades, and NanoFiltration Membrane; and

Option 3. Conventional Sedimentation, Ultrafiltration Membranes, and NanoFiltration Membrane.

Irelan reported that the evaluation assumed the elimination of the MIEX process, and the evaluation only included the different treatment portions of water distribution; adding that the overall cost is still being developed. Irelan reported that structure and the high service pumps are not being discussed in the analysis as they are consistent through all three (3) options.

# Water Treatment Plant Update (Continued)

Irelan reported that:

Option 1 is more expensive than option 2 but far less expensive than option 3:

Option 1 - \$4.3 million total capital

Option 2 - \$4 million total capital

Option 3 - \$6.3 million total capital.

Options 1 and 2 propose pretreatment with conventional filtration, however the difference is in organic removal and softening.

Option 2 is the most cost effective option but has more operational based concerns as it does not remove pesticides or nitrates.

Option 3 would require a pilot study for the membrane process.

Irelan stated that the City is in discussions with the EPA to install the membrane process and keep the MIEX system available until the City can demonstrate that the membrane does remove organics at which point the MIEX system would no longer be used; Irelan added that the worst case scenario with this process would be plugging and shorter times between membrane cleaning which would create more of an expense. Irelan reported that Option 3 is similar to the new plant proposal using a nanofiltration membrane which creates superior water and allows for microbial protection, but is significantly more expensive in capital and operating costs. Irelan stated that Option 2 is the most cost effective option, but the cost may increase slightly with tighter membranes for nitrates and pesticides.

Irelan reported that Option 3 requires additional pumping and cleaning, adding costs of approximately \$125,000 annually and \$100,000 every ten (10) years. Helberg asked if option 3 is viable due to the cold water in the winter; Irelan stated another pilot study would be required for this information and extra structures would be required to be built adding \$200,000. Irelan stated that she does not see Option 3 as a viable option.

Maassel asked if Options 1 or 2 are more flexible regarding future EPA requirement changes; Irelan reported that the UV reactors allow for the requirement changes as needed. Irelan believes that Option 2 may have more flexibility as a skid of membranes can be removed and replaced as needed.

Sheaffer asked Irelan to ask the Engineers as to which option would provide better quality to the other communities and to have the information available for the next Water, Sewer, Refuse, Recycling & Litter Committee meeting. Helberg added that the financial effect on customers should be considered as well, if expanding is needed. Ridley asked if there is a difference in water quality between Options 1 and 2; Irelan stated they are similar but it depends on the type of membrane used. Behm asked if option 2 is used by other communities pulling water directly from the river as the City does; Irelan stated that she researched this, Lancaster, Tipp City, Pinkerton, and Paulding are among communities that use this option however she does not believe that any pull water off

# Water Treatment Plant Update (Continued)

rivers; adding that the nitrates in the water should be handled by the UV. Behm asked Hoover his preference of the three (3) options and a history of his experience with any of the processes; Hoover stated that he leans toward Option 1; pulling water from the river has high turbidity; however, Hoover believes that there are benefits to the lime soda ash that the other Options do not have. Hoover stated that taste, odor, and future pharmaceuticals regulations will be handled better with Option 1 due to the additional processes. Hoover stated that several of his employees have experience with a membrane plant, however the procedure had operational issues. Behm stated that other communities using Option 2 must be researched before accepting that Option.

Marihugh asked if Option 2 restricted capacity; Irelan reported that the capacity would remain as it currently is. Marihugh asked the membrane life; Irelan reported that the nanofiltration membrane life is generally five (5) years. Marihugh asked if the cost of Option 2 would increase due to cold weather; Irelan does not believe it will; Hoover believes this is why a looser membrane is recommended. Marihugh is concerned with the cold weather since a whole process will be taken out. Marihugh asked the additional pumping costs to Wauseon using more reservoir water with Option 2; Irelan does not believe there will be any additional pumping costs. Marihugh asked if a pilot study is required for Option 2; Irelan reported that a pilot study is not required for Option 2. Marihugh asked how hard it would be to reactivate the MIEX system after it has been stopped being used; Irelan stated that once the nanofiltration process is approved, the MIEX will be removed completely and not restarted. Marihugh asked how the backwash water and solids left on the membranes in Option 2 would be handled; Irelan stated that the City would get permission for direct discharge. Marihugh asked if the nanofiltration system could be oversoftened; Irelan stated a combination of membranes would make sure this did not happen. Marihugh believes that Option 2 takes out the recarbonization process and lime soda process, meaning that oversoftening the water would require chemical feeders as to not ruin the distribution system; Irelan stated there would be a combination of membranes, and blending would bypass the membranes. Marihugh asked if the UV would drag anything out of distribution; Hoover stated it would still be finished with the nanofiltration or UV, adding that the filter would handle this. Marihugh suggested going with Option 1. Behm asked to have the proven technology researched; Irelan agreed and will research this information.

Sheaffer Referred the Water Treatment Plant Update to the Water, Sewer, Refuse, Recycling & Litter Committee; removing it from the City Council Agenda.

Second: Helberg

Sheaffer Referred The Water Treatment Plant Update To The WSRRL Committee; Removing The Item From The City Council Agenda

WSRRL Motion To Table Water Plant Update

**Passed** 

To table the Water Treatment Plant Update

Roll call vote on above motion:

Motion: Comadoll

Yea- 3 Nay- 0 Yea- Ridley, Helberg, Comadoll Nay-

WSRRL Committee Motion To Adjourn Motion: Comadoll To adjourn the meeting

Second: Helberg

Passed Yea- 3 Nay- 0 Roll call vote on above motion: Yea- Ridley, Helberg, Comadoll Nay-

Adjournment

Water, Sewer, Refuse, Recycling & Litter Committee adjourned at 8:01pm.

Date

Chris Ridley, Chair



# CITY OF NAPOLEON, OHIO

255 West Riverview Avenue • PO 151 • Napoleon, Ohio 43545-0151 Gregory J. Heath, Director of Finance/Clerk of Council phone (419) 599-1235 fax (419)-599-8393

> Web Page: www.napoleonohio.com E-mail: gheath@napoleonohio.com

> > D. H.

DATE:

January 19, 2015

TO:

Members of City Council Ronald A. Behm, Mayor

Monica Irelan, City Manager

Trevor M. Hayberger, City Law Director Scott Hover, Water Superintendent

FROM:

Gregory J. Heath, Finance Director/Clerk

SUBJECT:

Wauseon Raw Waterline Agreement - Reconciliation of Net Flows for 12/31/2014

Attached for your review and use is the <u>Annual Reconciliation of Net Flows of Raw Water between the City of Napoleon and the City of Wauseon</u> for Year Ending 2014 (See Attached Spreadsheet).

Pursuant to the Data provided, there is "NO Net Billable Flow" to Wauseon. The Raw Water Credits available to the City of Wauseon, less Flow Back to the City of Napoleon, stands at 588,453,586 Gallons for Year Ending 2014.

Based on current and prior Credits, the probability of the City receiving any revenue for flows to Wauseon during the term of this agreement (25 Years, starting in 2002, ending in 2025) continues to be very minimal.

Please feel free to call me if you have any questions. Thank you.

Attachments

Cc City of Wauseon

Contract File-City

## WAUSEON - NAPOLEON RAW WATERLINE CONTRACT - FLOW RECONCILIATION

	ELOME OF T	WEEN OUTIES						<u> </u>	· · · · · · · · · · · · · · · · ·				
···	A	WEEN CITIES ===	C C	DN BASE 365 MG A	YEAR - INCLUDII	NG AMOUNTS USE			31VEN =====	==== NAPOLEON	CREDITS FOR FLO	OW BACK & NET	3ILLALBE ====
	WAUSEON	<del>_</del>				L	G	Н	I	J	K	LL	M
	GROSS FLOW	FLOW BACK		Unused Credits		Base CREDITS		Base Credits	BASE CREDITS	NAPOLEON	TOT.NAPOLEON	NAPOLEON	NET BILLABL
Year	USAGE	USAGE CREDITS	to WAUSEON	On Base(365MG)		USED By	Available for	>0 but <365 MG	FORGIVEN >	CREDITS Brght.	CREDITS	CREDITS USED	FLOW
1001	(Reported by	(Reported by	(Per Contract)	to WAUSEON ("Prior Year" +H)	CREDITS (C + D)	WAUSEON	Carry Over	to Carry Forward		Forward	AVAILABLE	by WAUSEON	to WAUSEON
	Napoleon)	Wauseon)	(BASE AMT)	(FIIVITEAL TRI)	(C+D)	(If A>=E then E)	(E - F)	(If G>=0 but <c)< td=""><td>(If G&lt;=0 then G)</td><td>("Prior Year" K-L)</td><td>(B + J)</td><td>(If A-E&gt;0 then</td><td>(If A-E-L&gt;0 the</td></c)<>	(If G<=0 then G)	("Prior Year" K-L)	(B + J)	(If A-E>0 then	(If A-E-L>0 the
	Tropoleony	vvauscon)	(365 MG)			(If A < E then A)		then G)	(if G > H then			A-E Not to	A-E-L other 0
			(303 140)	i				(if G > C then C)	H - G)			Exceed K)	J
2002	383,567,000	77,035,743	365,000,000		365,000,000	365,000,000				l	77 005 740	l	ļ
2003	373,886,000		365,000,000		365,000,000			0		0	11,000,140	18,567,000	
2004	350,482,000			4	365,000,000		14,518,000	1	0	58,468,743	÷···	8,886,000	<del> </del>
2005	400,799,000		365,000,000	·	379,518,000		14,516,000	14,516,000		163,245,586		0	ļ
006	340,083,000		365,000,000		365,000,000		24,917,000			207,468,586		21,281,000	
2007	354,188,000		365,000,000		389,917,000		35,729,000			223,521,586			
2008	331,966,000		365,000,000		400,729,000				0	279,759,586		market at the control of the control	
2009	350,039,000				433,763,000				0	342,932,586 382,363,586	2		
2010	357,641,000		365,000,000	adam mana a san arabam mana sa fi ay a sa sa di					0	414,025,586		0	
2011	263,480,000		365,000,000		456,083,000					443,078,586		0	
2012	368,702,000		365,000,000		557,603,000		188,901,000		0	502,622,586		0	į
2013	339,096,000						214,805,000			513,391,586		0	ļ
2014	408,830,000		365,000,000		579,805,000		170,975,000	•		555,828,586		o	ļ
2015	C	) 0	365,000,000				535,975,000	· · · · · · · · · · · · · · · · · · ·	-170,975,000		Account to the second second second		<u> </u>
2016	C	) 0	365,000,000	* <del> </del>	730,000,000		730,000,000						i
2017	C	) 0	365,000,000		730,000,000		730,000,000	The second second				l	<u> </u>
2018	(	) 0	365,000,000		730,000,000		730,000,000	<b>4</b>					<u> </u>
2019	C	) 0	365,000,000		730,000,000		***************************************					0	<u>i</u>
2020	(	) 0	365,000,000	soften i in affaire de la contraction de la cont	730,000,000		730,000,000						<del></del>
2021	(	) 0	365,000,000		730,000,000		730,000,000						<u> </u>
2022	(	) 0	365,000,000		730,000,000		730,000,000					0	İ
2023	(	) 0	365,000,000				730,000,000						ļ
2024	(	J 0	365,000,000				730,000,000			Commence of the contract of th	transfer to the contract of th		<u> </u>
2025	(	) 0	365,000,000				***************************************						<u></u>

# NAPOLEON WATER PLANT

# 2014 Napoleon & Wauseon Reservoir Flow Summary

	Flow to	Flow to
<u>Month</u>	Napoleon-gal.	Wauseon-gal.
January	0	26,099,000
February	3,322,000	43,150,000
March	1,822,000	44,026,000
April	4,611,000	36,010,000
May	1,875,000	36,767,000
June	5,273,000	19,933,000
July	899,000	62,032,000
August	0	17,535,000
September	3,649,000	27,890,000
October	5,544,000	15,569,000
November	5,630,000	22,666,000
December	0	57,153,000
Total -	32,625,000	408,830,000

Total Flow (Flow to Res.- Flow to Nap.) -

376,205,000

City of Napoleon, Ohio

# Municipal Properties, Buildings, Land Use, and Economic Development Committee

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

# **Meeting Agenda**

# Monday, February 9, 2015 at 7:30pm

- I. Approval of Minutes (In the absence of any objections or corrections, the Minutes shall stand approved.)
- II. Specifications and Contract Wording for Future Projects
- III. Assessment Review
- IV. Updated information from Staff on Economic Development (as needed)
- V. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

#### City of Napoleon, Ohio

# Municipal Properties, Buildings, Land Use & Economic Development Committee Meeting Minutes

Monday, November 10, 2014 at 7:30 PM

**PRESENT** 

**Committee Members** 

**City Staff** 

Recorder Others

**ABSENT** 

Committee Staff

Call To Order

**Minutes Stand Approved** 

Review Of Henry County Economic Development Plan John Helberg - Chair, Ron Behm, Jeffrey Marihugh, Travis Sheaffer

Roxanne Dietrich, Administrative Assistant Greg Heath, Finance Director/Clerk of Council

Monica Irelan, City Manager

Tammy Fein News Media

Chairman Helberg called the meeting to order at 7:30 PM.

Minutes of the July 14 meeting stand approved as presented with no objections or corrections.

Irelan distributed a memo regarding the summary of the Henry County Economic Development Plan; see attached.

Irelan stated that the three (3) page summary outlined the areas that the City could focus on regarding Economic Development. Behm asked what items could be targeted initially without spending a lot of money; Irelan replied that neighborhood revitalization and reducing downtown blight have both been discussed with the Building Official as a starting point, adding that the focus will be on code enforcement and nuisance abatement and Zimmerman and Irelan are focusing on a plan to target these areas. Helberg added that the City Building Department does more than just building permits, and Helberg would like Zimmerman to know that Council appreciates his efforts. Marihugh asked if there are a disproportionate percentage of rentals over homeowners within the City; Heath believes the rentals are approximately one third (1/3) of the residences within the City.

Behm asked if more liquor permits could be made available for downtown businesses by setting up a Revitalization District; Behm stated that there is a business trying to open downtown but cannot because there is no liquor license available. Irelan stated that available liquor licenses are put up for auction; Heath added that the City is already above the allocated number of liquor licenses, but there is a way to increase the number; Helberg believes this information to be part of the report. Irelan requested that the Committee prioritize where the available capital should be used. Helberg stated that restaurants are highly recommended by the report. Behm believes this may open businesses downtown; Irelan will research this along with the benefits and cons of creating a Revitalization District. Helberg believes that the commercial businesses must capitalize on the traffic in the evening. Irelan stated that in her experience it is difficult to encourage a small business owner to be open at certain times or to stay open past 5:00 pm.

Behm suggested looking into the Revitalization District which may open other opportunities. Irelan asked if Behm suggested the Revitalization District to be in a certain area; Behm believes downtown would be the most appropriate, adding that this could potentially carry down to the riverfront opening even more opportunities.

Behm suggested that the nuisance issues should focus on business properties and rentals that are being neglected; Irelan stated that for nuisance abatement to begin, she and Zimmerman are focusing on rental properties one area at a time as these could become court cases. Marihugh asked if the City reapplied for the Community Housing Improvement Program (CHIP) and (CHIS) Grants for low to moderate income homeowners; Heath believes there to be a second round of these grants but does not know the result of this; Irelan does not believe the City was funded for the grants in the last two (2) rounds of the Grant programs.

Behm believes that the Scott Street improvements could be focused on, though there is a higher cost for this project. Irelan stated that the research for this project could begin if the Committee gave that direction. Irelan asked if there is one (1) project the Committee would like her to focus on; Sheaffer believes the Scott Street improvements should be the focus; Behm added that the connector roads should be focused on as well. Sheaffer asked if there is a developer on Trail Drive; Helberg believes it is all part of the Brickyard Properties and will potentially be auctioned; Sheaffer would like to see that as the connector road for Indiana Avenue. Behm believes that this is important from a safety standpoint, and it will also help to grow the area in both commercial and residential areas. Sheaffer asked if there were any economic development monies available from the State to help with this project; Irelan does not know of any but will continue to research this. Marihugh stated that the connection from Scott Street to Oakwood Avenue has been a stumbling block for growth; Irelan believes that this is expensive and will take political will to make the project happen. Sheaffer stated that the City previously used a lobbyist to find grant money; Helberg stated this was on the Federal level not the State level. Behm and Heath believe that the amount of money spent might outweigh the amount received. Irelan stated a grant writing professional could be hired and Irelan would have the grant writer write the grant for their own wages; the City would not pay their wages; Irelan will research this. Helberg sees a lot of communities using grant money to establish projects; Irelan stated that Staff in all departments are aggressive in applying for grants; Sheaffer added that the City is also limited on Staff as well. Behm believes there is a lot of projects that the Committee would like to do though money is a factor; Irelan stated that the five (5) topics given to her are a good place for her to start. Behm stated that Scott Street is a main focus because it is the first impression of the City off Route 24 and should be cleaned up including all power lines, poles, etc. Marihugh stated that there is major telephone trunk line and asked if the City could force another utility to bury their lines; Irelan stated there are Visual Noise Ordinances that could be written to enforce such issues. Helberg believes an alley would need to be provided to relocate power lines and telephone lines; Irelan stated that she would talk one on one with each utility to find out what could be done. Marihugh does not believe there to be enough right of way to bury lines on top of other lines; Behm agrees that

there would be potential challenges, but these could be moved off the main drag. Marihugh suggested looking on the Auditor's website to research the developments especially on the East side of the street. Marihugh agreed that this would take a lot of planning; Helberg believes the relocation project will end up increasing utility rates. Irelan stated that money must be spent and risks must be taken to improve economic development for the City.

Marihugh stressed the railroads are necessary for the welfare of the local economy. Irelan stated that the City does help the railroad get grants and continues to do so when there is an opportunity.

Sheaffer asked if the City boundaries could be all inside the City limits or conformed so the revenue does not need to be shared with townships as currently all economic development deals must include them. Heath stated currently there is no part of Napoleon that is not within a Township; new annexations are within a Township, to do otherwise is politically a tough sell. Heath added that there will probably be resistance if the revenue is taken away from the townships. Sheaffer stated that there is no service provided to the residents by the townships; and believes this can be done retroactively. Sheaffer stated that the County is not the first priority; the City is. Marihugh does not see this as an issue. Heath stated from an economic standpoint, the citizens would gain by not taxing the Township, but the gain may not be enough to overcome the political issues.

Irelan listed the four (4) projects that the Committee chose for her to focus on:

- 1. Neighborhood Revitalization
- 2. Scott Street corridor into Downtown Revitalization
- 3. Promoting Commercial Growth
- 4. Connector Roads from Scott Street

And added a fifth project:

5. Website updating

Behm suggested working on the website and copying Hudson, Ohio's site which is much easier to navigate than the City's current site and has an Economic Development link along with Contact Us, Partners, Programs, Business Information, Living in the Area, etc.; Registration forms needed for moving into the area are also listed. Behm stated that the Perrysburg website also has an Economic Development link along with PDF forms for applying for programs. Heath stated that the key is to maintain the site; Sheaffer believes a firm could maintain the site for approximately \$5,000 - \$10,000 per year. Behm stated that the Community Improvement Corporation (CIC) and the Chamber of Commerce (COC) could help with this cost; Sheaffer suggested having the County be a partner as well. Heath stated that this has been tried before. Irelan agrees that websites are the biggest path to younger residents; Behm suggested that the COC could contribute money, not just the City. Heath suggested bringing the CIC back in-house; Behm does not believe the reconstruction funds would allow this, and Behm would like to keep the CIC separate. Irelan believes that the CIC can still accomplish the same goals as a County wide or City wide organization. Helberg asked if this could be done for the same amount that is currently given to the CIC; Irelan has not researched the cost but does not believe the City can afford to

have the CIC in-house, adding that this would also cause separation not unity.

Behm believes the report to be a starting point for prioritizing goals and researching cost to work toward projects. Sheaffer believes that the website must be a priority to emphasize any other projects, adding that Defiance Stamping Company found the site in Napoleon by looking at the CIC website. Sheaffer suggested farming out major maintenance but press releases could be administrated in-house; Heath encouraged this. Irelan stated that the cost is dependent on whether it is run by in-house administrators or third party administrators.

## Review Updated Information From Staff On ED (As Needed)

None

**Motion To Adjourn** 

Motion: Sheaffer

Second: Marihugh

Passed:

Yea- 4

Nay- 0

Roll call vote on motion:

Yea- Behm, Sheaffer, Marihugh, Helberg

To adjourn the meeting at 8:31 PM.

Nay-

Date

John Helberg, Chair

# Outline Municipal Special Assessment Proceedings (ORC Chapter 727)

Date	Action
	Prepare and file in the office of the Clerk:
	• plans, specifications and profiles, and
	• an estimate of the cost
	of the improvement. <sup>1</sup>
	Adopt a resolution declaring the necessity <sup>2</sup> of the improvement.
	• The passage of which requires the affirmative vote of three-fourths of all members elected to Council.
	• Must be published as other resolutions are published. <sup>3</sup>
	File the estimated assessments in the office of the Clerk. <sup>4</sup>
	Serve notice of the passage of the resolution of necessity upon the owners of the lots or parcels of land to be assessed.
	• Notice must set forth the place where the estimated assessments are on file and open for public inspection. <sup>5</sup>
	During the two week notice period (which commences after all property owners are notified) Council shall receive the objection of any owner of any lot or parcel of land as to the amount or apportionment of, or the
	assessment against such lot or parcel as set forth in, the estimated assessment. <sup>6</sup>
	During the two weeks after serving notice of the passage of the resolution of necessity, receive the claim for damages of any owner claiming that s/he will sustain damages by reason of the improvement to be paid for in whole or in part by the special assessment. <sup>7</sup>
	In the event any owner objects as to the amount or apportionment of, or the assessment against such lot or parcel as set forth in, the estimated assessment,
	• Council must appoint an assessment equalization board consisting of three disinterested freeholders of the Municipality
	• Fix a time and place for the hearing by such board of such objections, and
	• The Clerk must mail a notice of such hearing to each objecting owner at least five days before the date of such hearing. <sup>8</sup>
	Assessment Equalization Board meets to hear all objections and reports findings to Council. <sup>9</sup>
	Council must review and approve or disapprove the report of the board including any changes recommended by the board in the estimated assessment. If Council disapproves the report of the board, Council must appoint a new equalization board and fix the time and place for the hearing
	by such board of objections to the estimated assessments. <sup>10</sup> If Council determines in an ordinance to proceed with the improvement
	that damages will be assessed before commencing with the improvement,

Council must within ten days after passing the ordinance to proceed make written application for a jury to the court of common pleas, or a judge thereof in vacation, or to the probate court of the county in which the Municipality is situated. The court will direct the summoning of a jury and fix the time and place for the inquiry and the assessment of such damages.<sup>11</sup> If Council determines in an ordinance to proceed with the improvement that damages will be assessed after completion of the improvement, Council must within ten days after completion of the improvement make written application for a jury to the court of common pleas, or a judge thereof in vacation, or to the probate court of the county in which the Municipality is situated. The court will direct the summoning of a jury and fix the time and place for the inquiry and the assessment of such damages.<sup>12</sup> After the expiration of the time for filing claims for damages, and in the event objections to the estimated assessment have been filed, and the report of the equalization board has been approved, pass an ordinance to proceed with the improvement.<sup>13</sup> After passage of the ordinance to proceed, proceed with the construction of the improvement by force account, or let a contract for such construction in the manner provided by law, provided that in the event that the lowest and best bid for labor and materials for the improvement exceeds the estimate of the cost of the improvement by 15 percent or more, no contract may be entered into until Council determines by a majority vote at a special meeting or its next regular meeting, after public hearing, that the improvement should be made.<sup>14</sup> Complete proceedings for Note financing. After the actual cost of the improvement has been ascertained, pass an ordinance assessing, in the manner provided in the resolution of necessity, upon the lots and lands enumerated in the estimated assessment, that portion of the total cost of the improvement to be paid for by special assessments and such assessments as to each lot or parcel of land, must be increased or decreased in the same proportion to the estimated assessment on each such lot or parcel of land as the actual cost of the improvement bears to the estimated cost of the improvement upon which the estimated assessment was based. Such assessments must be payable as provided in the resolution of necessity, must be filed with the Clerk, and must be open to public inspection.<sup>15</sup> Complete proceedings for Bond financing. Within 15 days after passage of the assessment ordinance, receive from any owner of property against which assessments are levied an application for deferment of payment of assessment on grounds that timely payment will impose financial hardship upon him. If after examining the applicant's financial condition, Council determines that timely payment will cause such hardship, it may by majority vote amend the resolution of necessity and the assessment ordinance to provide for deferred payment of all or part

of the amount of the assessment until the earliest of the following <sup>16</sup> :
Such future date or dates as Council considers reasonable,
• Such time as the property is sold or transferred by the applicant, and
• Such time as the property becomes subject to estate taxes.
Upon passage of the assessment ordinance, publish notice of the passage of
the assessment ordinance in a newspaper of general circulation in the
Municipality, stating that such assessment is on file in the office of the
Clerk for inspection and examination. <sup>17</sup>
Property owners must be given a period of 30 days to pay the assessments
before the assessments are certified to the County Auditor for collection. <sup>18</sup>
When special assessments are levied and securities of the Municipality are
issued in anticipation of the collection thereof, the Clerk, on or before the
second Monday in September of each year, must certify the special
assessment to the County Auditor, stating the amounts and the time of
payment. <sup>19</sup>

## **Other Considerations**:

- 1. Council may not levy upon a lot or parcel of land in the Municipality any assessment for any purpose which, together with all assessments made for all other purposes within a period five years preceding the passage of the assessment ordinance, <sup>20</sup> would be in excess of 33 1/3 percent of the actual value of such lot or parcel including improvements thereon, as enhanced by the improvement for which the assessment is levied, such value to be determined as of the date of the assessment ordinance. <sup>21</sup>
- 2. Unless the special assessments are requested by a petition, the Municipality must pay such part of the total cost of the improvement for which special assessments are levied as Council deems just, which part may not be less than 1/50<sup>th</sup> of the total cost of the improvement, and in addition thereto, must pay the cost of intersections.<sup>22</sup>

<sup>1</sup> ORC 727.12.

<sup>2</sup> Resolution of Necessity must include:

- State the nature and location of the improvement and the lots or parcels of land to be assessed;
- Approve the plans, specifications, profiles, and estimate of the cost of the improvement that are on file in the office of the
- State what part of the cost of the improvement is to be paid for by the Municipality and what part is to be paid for by special assessments;
- State whether the method of levying the special assessments will be:
  - By a percentage of the tax value of the property assessed,
  - In proportion to the benefits which may result from the improvement, or
  - By the foot front of the property bounding and abutting upon the improvement;
- State the mode of payment, the payment schedule or schedules according to which the special assessments to be levied will be payable, and, if more than one payment schedule is authorized, criteria for use of the different schedules.
- State whether securities will be issued in anticipation of the levy of the special assessments.
- State whether securities will be issued in anticipation of the collection of the special assessments; and
- Provide for the preparation of an estimated assessment in accordance with the method of assessment set forth in the resolution of necessity, which assessment must show the amount of the assessment against each lot or parcel of land to be

<sup>3</sup> ORC 727.12.

<sup>4</sup> ORC 727.12.

<sup>5</sup> ORC 727.13. Notice must be served in the same manner as a summons in a civil case or by certified mail addressed to the owner at his last known address or to the address to which tax bills are sent.

<sup>6</sup> ORC 727.15.

<sup>7</sup> ORC 727.18.

<sup>8</sup> ORC 727.16.

<sup>9</sup> ORC 727.17.

<sup>10</sup> ORC 727.17.

<sup>11</sup> ORC 727.19. <sup>12</sup> ORC 727.20.

<sup>13</sup> ORC 727.23. Ordinance to Proceed must:

- State the intention of Council to proceed with the improvement in accordance with the provisions of the resolution of
- Adopt the estimated assessment filed in accordance with the resolution of necessity, or, in the event that objections to such assessment have been filed, adopt the estimated assessment approved by Council under RC 727.17;
- State whether claims for damages will be judicially inquired into before commencing or after completing the improvement.

<sup>14</sup> ORC 727.24.

<sup>15</sup> ORC 727.25. <sup>16</sup> ORC 727.251.

17 ORC 727.26. 18 ORC 727.30.

<sup>19</sup> ORC 727.30.

<sup>20</sup> Enacted under ORC 727.25.

<sup>21</sup> ORC 727.03.

<sup>22</sup> ORC 727.05.

## **Chapter 727: ASSESSMENTS - GENERAL**

## 727.26 Notice of passage of ordinance.

Upon the passage of an ordinance under section <u>727.25</u> of the Revised Code levying a special assessment, the legislative authority of the municipal corporation shall publish notice of the passage of such ordinance once in a newspaper of general circulation in the municipal corporation, stating that such assessment has been made and is on file in the office of the clerk of the legislative authority for the inspection and examination of persons interested therein.

Effective Date: 01-01-1962

#### 727.27 Payment schedule.

Special assessments are payable by the time and in the manner stipulated in the assessing ordinance passed under section 727.25 of the Revised Code, except that any such assessment in the amount of twenty-five dollars or less, or any unpaid balance of any such assessment which is twenty-five dollars or less, shall be paid in full, and not in installments, at the time the first or next installment would otherwise become due and payable, and are a lien from the date of the passage of such ordinance upon the respective lots or parcels of land assessed.

Effective Date: 08-31-1967

# 727.28 Interest rate on securities issued in anticipation of collection of special assessments.

- (A) When securities are issued in anticipation of the collection of special assessments, the interest on the securities shall be treated as part of the cost of the improvement for which the special assessments are made. The unpaid special assessments anticipated by issuance of securities shall bear interest at the same rate or rates of interest and for the same period as the securities issued in anticipation of the special assessments.
- (B) When securities are not issued in anticipation of the collection of the special assessments, the legislative authority of the municipal corporation may provide in the assessing ordinance passed pursuant to section 727.25 of the Revised Code for interest on unpaid special assessments which shall be treated as part of the cost of the improvement for which the special assessments are made. The unpaid special assessments shall bear the rate or rates of interest determined by the legislative authority in the assessing ordinance, which rate or rates shall be determined by the legislative authority to be substantially equivalent to the fair market rate or rates that would have been borne by securities issued in anticipation of the collection of the special assessments if such securities had been issued by the municipal corporation.
- (C) When the contribution of a municipal corporation, under an agreement pursuant to section 6121.13 of the Revised Code, between the municipal corporation and the Ohio water development authority, for the construction of an improvement for which the municipal corporation can levy assessments as provided in this chapter and sections 6117.41 to 6117.45 of the Revised Code, is to be made over a period of time from the proceeds of the collection of an assessment, the interest accrued and to accrue before the first installment of such assessment is collected, that is payable by such municipal corporation on such contribution under such agreement, shall be treated as part of the cost of the improvement for which such assessment is made, and that portion of such assessments as is collected in installments shall bear interest at the same rate that the municipal corporation is obligated to pay on its contribution under such agreement and for the same period of time as the contribution is to be made under such agreement. If the assessment or any installment

thereof is not paid when due, it shall bear interest until the payment thereof at the same rate as such contribution or as the securities issued in anticipation thereof, and the county auditor shall annually place upon the tax list and duplicate the penalty and interest as provided in this chapter.

Effective Date: 11-01-1991

## 727.29 Apportioning assessment between life tenant and owner.

When a special assessment is made on real estate subject to a life estate, the assessment shall be payable by the tenant for life, but upon application by the life tenant to a court of competent jurisdiction, by action against the owner of the estate in fee, such court may apportion the cost of the assessment between the life tenant and the owner in fee in proportion to the relative value of the improvement to their estates, respectively, to be ascertained and determined by the court on principles of equity.

Effective Date: 01-01-1962

## 727.30 Duties of officers in implementing special assessments.

When any special assessment is levied under section <u>727.25</u> of the Revised Code, and securities of the municipal corporation are issued in anticipation of the collection thereof, the clerk of the legislative authority, on or before the second Monday in September of each year, shall certify the special assessment to the county auditor, stating the amounts and the time of payment. The auditor shall place the special assessments upon the tax list. If section <u>727.301</u> of the Revised Code applies, the county auditor shall certify the special assessment, and the time it is payable, to the treasurer of the municipal corporation.

Except as provided in section <u>727.301</u> of the Revised Code, the county treasurer shall collect the special assessments in the same manner and at the time as other taxes are collected, and shall pay the amounts collected, together with any interest and penalty, to the treasurer of the municipal corporation, to be applied by him to the payment of securities issued in anticipation of the collection of the special assessments and interest thereon, and for no other purpose.

For the purpose of enforcing the collection, the county treasurer has the same power and authority as allowed by law for the collection of state and county taxes. Each installment of the special assessments remaining unpaid after becoming due and collectible is delinquent and shall bear the same penalty as delinquent real property taxes. The city director of law or the authorized legal representative of the municipal corporation may act as attorney for the county treasurer in actions brought for the enforcement of the lien of the delinquent special assessments.

No interest or penalty shall be added to a special assessment unless at least thirty days have intervened between the date of passage of the assessing ordinance and the time the special assessment is certified to the county auditor for collection.

Effective Date: 11-01-1991

## 727.301 Collecting assessments by municipal treasurer.

When securities are issued in anticipation of the collection of a special assessment, the legislative authority of a municipal corporation, in the assessing ordinance, may provide that the treasurer of the municipal corporation shall collect the special assessments in place of the county treasurer and apply the amounts collected, together with any interest and penalty thereon, to payment of the securities and interest thereon, and for no other purpose.

For the purpose of enforcing the collection, the treasurer of the municipal corporation has the same power and authority as allowed by law to the county treasurer for the collection of state and county taxes. Each installment of the special assessments remaining unpaid after becoming due and collectible is delinquent and shall bear the same penalty as delinquent real property taxes. The city director of law or the authorized legal representative of the municipal corporation shall act as attorney for the treasurer of the municipal corporation in actions brought for enforcement of the lien of the delinquent special assessments.

No interest or penalty shall be added to a special assessment unless at least thirty days have intervened between the date of passage of the assessing ordinance and the time the special assessment is certified to the county auditor for collection.

Effective Date: 11-01-1991

## 727.31 Proceedings to recover special assessment.

If the payment of a special assessment, which has not been certified to the county auditor for collection, is not made by the time stipulated in the ordinance providing therefor, the amount assessed, with interest, and a forfeiture of ten per cent thereon, may be recovered by suit before a county court, municipal court, or other court of competent jurisdiction, in the name of the municipal corporation, to enforce the lien against the lots and lands charged with such assessment.

Proceedings for the recovery of the assessment may be instituted by the municipal corporation to enforce the lien, against all the lots or lands, or any of them embraced in any one assessment, but the judgment or decree shall be rendered severally or separately for the amount assessed. Any proceeding may be severed, in the discretion of the court, for the purpose of trial, review, or appeal when an appeal is allowed.

In proceedings to enforce the lien, when the owner of any lot or land assessed is a nonresident of this state, or is unknown, notice shall be given by publication in the manner prescribed by law in similar cases.

Effective Date: 01-01-1962

## 727.311 [Repealed].

Effective Date: 01-01-1962

## 727.32 Court to determine amount of recovery.

If in any action for the recovery of a special assessment, it appears that by reason of any technical irregularity or defect, whether in the proceedings of the legislative authority or of any officer of the municipal corporation, or in the plans or estimates, the assessment has not been properly made upon any lot or parcel of land sought to be charged, the court may nevertheless, on satisfactory proof that expense has been incurred which is a proper charge against such lot or parcel of land in question, render judgment for the amount properly charged against it. The court shall make such order for the payment of the costs as is equitable and proper.

Effective Date: 01-01-1962

#### 727.33 Collecting unpaid assessments.

When any special assessment, levied under section 727.25 of the Revised Code and in anticipation of which securities of the municipal corporation have not been issued, is unpaid, the legislative authority of the municipal corporation may order the clerk of the legislative authority or any other proper officer of the municipal corporation to certify the unpaid special assessment to the county auditor for collection. The county auditor shall place the unpaid special assessment upon the tax list. If section 727.331 of the Revised Code applies, the county auditor shall certify the unpaid special assessment to the treasurer of the municipal corporation.

Except as provided in section 727.331 of the Revised Code, the county treasurer shall collect the unpaid special assessment with and in the same manner as state and county taxes, and pay the amount collected to the treasurer of the municipal corporation.

No interest or amount to cover the cost of collection shall be added to the unpaid special assessment unless at least thirty days have intervened between the date of passage of the assessing ordinance and the time the unpaid special assessment is certified to the county auditor for collection.

Effective Date: 11-01-1991

#### 727.331 Municipal treasurer to collect unpaid assessments.

The legislative authority of a municipal corporation, when securities are not issued in anticipation of the collection of a special assessment, may provide, in the assessing ordinance, that if a special assessment is unpaid, the treasurer of the municipal corporation shall collect the unpaid special assessment in place of the county treasurer. For purposes of enforcing the collection, the treasurer of the municipal corporation has the same power and authority as allowed by law to the county treasurer for the collection of state and county taxes. The city director of law or the authorized legal representative of the municipal corporation shall act as attorney for the treasurer of the municipal corporation in actions brought for enforcement of the lien of delinquent special assessments.

No interest or amount to cover the cost of collection shall be added to the unpaid special assessment unless at least thirty days have intervened between the date of passage of the assessing ordinance and the time the unpaid special assessment is certified to the treasurer of the municipal corporation for collection.

Effective Date: 11-01-1991

## 727.332 Municipal treasurer to deliver statement showing amount collected to auditor.

The treasurer of a municipal corporation collecting special assessments pursuant to section 727.301 or 727.331 of the Revised Code, within five business days after the collection, shall prepare a written statement showing the amount collected and deliver the statement to the county auditor. The county auditor, after endorsing the statement with the time of filing, shall remove the amount of the special assessment collected from the tax list.

Effective Date: 11-01-1991

#### 727.34 Lien of assessment or installment.

The lien of an assessment or any installment thereof shall continue for two years from date of passage of the ordinance under section 727.25 of the Revised Code, and no longer, unless the municipal corporation, before the expiration of such time, causes it to be certified to the county auditor for entry upon the tax lists for collection under section 727.30 or 727.33 of the Revised

Code, or causes the proper action to be commenced, in a court having jurisdiction thereof, to enforce the lien against such lots or lands, in which case the lien shall continue in force so long as the assessment or any installment thereof remains on the tax list uncollected, or so long as the action is pending, and any judgment obtained under and by virtue thereof remains in force and unsatisfied.

Effective Date: 11-01-1991

#### 727.35 Statute of limitations for action for recovery.

If an action for the recovery of an assessment is commenced within due time, and a judgment therein for the plaintiff is reversed, or if the plaintiff fails in such action otherwise than upon the merits and the time limited for the action has expired, a new action may be commenced within one year after such reversal or failure.

Effective Date: 01-01-1962

#### 727.36 Adding collection costs to assessment.

In placing any assessment on the tax list, the county auditor shall add to each assessment such per cent as he deems necessary to defray the expense of collecting it.

If the legislative authority of a municipal corporation provides that the treasurer of the municipal corporation shall collect an assessment, the legislative authority, in the assessing ordinance, shall add to the assessment an amount to cover the cost of its collection.

Effective Date: 11-01-1991

#### 727.37 Court of common pleas jurisdiction.

The court of common pleas shall have the jurisdiction authorized by sections 727.01 to 727.49, inclusive, of the Revised Code, for the collection of any charge or debt or the enforcement of any lien, notwithstanding the amount involved is less than that to which the jurisdiction is limited in other cases. Such courts may make such special rules concerning the class of cases authorized to be brought under such sections as will tend to expedite the disposition and prevent unnecessary costs.

Effective Date: 01-01-1962

#### 727.38 Additional assessment to supply deficiency.

If an assessment proves insufficient to pay the cost of a public improvement, the legislative authority of a municipal corporation may levy an additional assessment to supply the deficiency. Such additional assessment shall be levied against the same properties as were assessed for the cost of the improvement and shall be assessed among such properties in the same proportion as the assessment for the cost of the improvement was levied. Such additional assessment shall be subject to the same limitations as the assessment for the cost of the improvement. In case a larger amount is collected from an assessment than is necessary to pay the cost of the improvement or to retire the bonds or notes issued in anticipation thereof, the amount of such assessments collected in excess of that necessary to pay such costs or retire such bonds or notes shall be returned to the persons from whom it was collected in proportion to the amounts collected from each such person respectively.

Effective Date: 01-01-1962

#### 727.39 Reassessment order.

When it appears to the legislative authority of a municipal corporation that a special assessment is invalid by reason of informality or irregularity in the proceedings, or when an assessment is adjudged to be illegal by a court of competent jurisdiction, the legislative authority may order a reassessment whether the improvement has been made or not.

Proceedings upon a reassessment, and for the collection thereof, shall be conducted in the same manner as is provided for the original assessment.

Effective Date: 01-01-1962

#### 727.40 Rules of construction.

Proceedings with respect to public improvements to be paid for in whole or in part by special assessments shall be liberally construed by the legislative authorities of municipal corporations and by the courts in order to secure a speedy completion of the work at reasonable cost, and the speedy collection of the assessment after the time has elapsed for its payment. Merely formal objections shall be disregarded, but the proceedings shall be strictly construed in favor of the owner of the property assessed or injured as to the limitations on assessment of private property and compensation for damages sustained.

With respect to any assessment upon the abutting, adjacent, and contiguous, or other especially benefited lots or lands in a municipal corporation for any part of the cost connected with an improvement authorized by law, the passage by the legislative authority of an ordinance levying such assessment shall be construed a declaration by such legislative authority that the improvement for which it is levied is conducive to the public health, convenience, and welfare. No assessment shall be held invalid by any court because of the omission of the legislative authority to expressly declare in the proceedings and legislation for such improvement and assessment that the improvement is conducive to the public health, convenience, or welfare.

Effective Date: 01-01-1962

#### 727.41 Cooperative agreements for street improvements.

Whenever the boundary line between two municipal corporations is located within or along the side lines of a street, avenue, or other public highway, such municipal corporations may enter into an agreement for the improvement of such street, avenue, or other public highway in such manner as the respective legislative authorities thereof determine. The agreement may provide for any of the improvements specified in section 727.01 of the Revised Code, and the cost thereof may be assessed upon the property specially benefited thereby, in the manner provided in such section, and to the same extent and subject to the same limitations as provided by sections 727.01 to 727.49 of the Revised Code. By the agreement, the cost of the entire improvement shall be apportioned between the two municipal corporations as their legislative authorities agree, and the legislative authority of each shall determine whether or not any portion of the cost to be paid by it shall be specially assessed or paid from other funds of the municipal corporation available for such purpose. Such agreement shall designate one of the municipal corporations to take exclusive charge of the details of construction of the improvement, including advertising for bids and awarding the contract. Such contract may be entered into by such municipal corporation when the necessary funds have been provided therefor, and when the amount to be paid by the other municipal corporation has been paid to the treasurer of the municipal corporation authorized to supervise such construction.

Bonds may be issued and sold in anticipation of the collection of the assessments by the municipal corporation levying the assessments, and bonds may likewise be issued and sold by either municipal corporation for the purpose of paying its share of such improvement under the conditions and limitations, and in the manner, provided by Chapter 133. of the Revised Code.

Effective Date: 10-30-1989

#### 727.42 Apportioning costs among municipal corporations for park boulevard.

Whenever a park boulevard extends from a municipal corporation to which it belongs into or adjacent to one or more other municipal corporations, and it is desired by the several municipal corporations so situated to improve the boulevard by grading, draining, curbing, paving, repaving, surfacing, resurfacing, or otherwise improving such boulevard, such municipal corporations may apportion the cost of the improvement among themselves in such manner as the legislative authorities thereof agree. The amount agreed to be borne by each municipal corporation may be defrayed out of its general fund, or by the issue of bonds.

Where such boulevard adjoins private property, abutting thereon and benefited thereby, such property may be assessed a portion of the cost of the improvement by the municipal corporation in which the property is situated, in the same manner, to the same extent, and subject to the same limitations as are provided by Chapter 727. of the Revised Code for the levying and collection of special assessments.

The amount agreed to be paid by the municipal corporations in which or adjacent to which such park boulevard is situated shall be paid to the treasurer of the municipal corporation owning such park boulevard. The contract for such improvement shall be let by and the work done under the supervision of the municipal corporation owning said park boulevard in the same manner provided for the letting and execution of contracts for the improvement of streets in such municipal corporation.

In the event that a part of the cost of such improvement is to be specially assessed upon the abutting property, the municipal corporation in which such property is situated may issue bonds in anticipation of the collection of such assessments, in the same manner in which bonds are authorized to be issued and sold in anticipation of the collection of special assessments for the improvement of streets and highways.

Effective Date: 01-01-1962

#### 727.43 Damage claim limits.

No person who claims damages, arising without his fault from the acts of a municipal corporation or its agents in the construction of a public improvement, shall commence a suit therefor against a municipal corporation until he files a claim for such damages with the clerk of such municipal corporation, and sixty days elapse thereafter, to enable the municipal corporation to take such steps as it deems proper to settle or adjust the claim.

This section does not apply to an application for an injunction or other proceeding to which it may be necessary for such applicant to resort in case of urgent necessity.

Effective Date: 01-01-1962

#### Chapter 729: ASSESSMENTS - SIDEWALKS; SEWERS

## 729.01 Construction or repair of sidewalks, curbs, and gutters at expense of owners.

In addition to the power conferred upon municipal corporations under section <u>727.01</u> of the Revised Code to construct sidewalks, curbs, or gutters and levy an assessment therefor, the legislative authority of a municipal corporation may require the construction or repair of sidewalks, curbs, or gutters within the municipal corporation by the owners of lots or lands abutting thereon, and upon the failure of such owners to construct or repair such sidewalks, curbs, or gutters within the time prescribed in the resolution adopted under section <u>729.02</u> of the Revised Code, may cause such sidewalks, curbs, or gutters to be constructed or repaired and assess the total cost thereof against the lots or lands abutting thereon, notwithstanding the provisions of sections <u>727.03</u> and <u>727.05</u> of the Revised Code.

Effective Date: 01-01-1962

## 729.02 Resolutions of necessity for construction or repair of sidewalks, curbs, or qutters.

When it is deemed necessary by a municipal corporation to require the construction or repair of sidewalks, curbs, or gutters within the municipal corporation by the owners of the lots or lands abutting thereon, the legislative authority of the municipal corporation shall cause plans, specifications, and an estimate of the cost of such construction or repair to be prepared, showing the location and dimensions of such sidewalks, curbs, or gutters and the specifications for the construction or repair thereof, and filed in the office of the clerk of the legislative authority. After such plans, specifications, and estimate of cost have been filed, as provided in this section, the legislative authority may declare the necessity for the construction or repair of such sidewalks, curbs, or gutters by the adoption of a resolution which shall:

- (A) Approve the plans, specifications, and estimate of cost of the proposed construction or repair on file as provided by this section;
- (B) Describe the lots and lands abutting upon the sidewalks, curbs, or gutters to be constructed or repaired by the termini of the improvement or by street address;
- (C) Set forth that such sidewalks, curbs, or gutters shall be constructed or repaired by the owners of the lots or lands abutting thereon in accordance with the specifications on file in the office of the clerk of the legislative authority of the municipal corporation;
- (D) Set forth the time within which such sidewalks, curbs, or gutters shall be constructed or repaired by the owners of the lots and lands abutting thereon, which shall not be less than thirty days from the date of service of notice under section <u>729.03</u> of the Revised Code, on the owner of the lots or lands;
- (E) State that in the event such sidewalks, curbs, or gutters are not constructed or repaired by the owners of the lots and lands abutting thereon in accordance with such plans and specifications and within the time prescribed in this resolution, the municipal corporation will so construct or repair such sidewalks, curbs, or gutters and assess the cost thereof against the lots and lands abutting thereon.

Effective Date: 01-01-1962

#### 729.03 Notice to construct or repair sidewalks, curbs, and gutters.

Notice of the passage of a resolution of necessity under section 729.02 of the Revised Code shall be served by the clerk of the legislative authority, or a person designated by such clerk, upon the owners of the lots or lands abutting upon the sidewalks, curbs, or gutters to be constructed or repaired in the same manner as service of summons in civil cases, or by certified mail addressed to such owner at his last known address or to the address to which tax bills are sent, or by a combination of the foregoing methods. If it appears by the return of service or the return of the certified mail notice that one or more of the owners cannot be found, such owners shall be served by publication of the notice once in a newspaper of general circulation within the municipal corporation. The return of the person serving the notice or a certified copy thereof or a returned receipt for notice forwarded by certified mail accepted by the addressee or anyone purporting to act for him shall be prima-facie evidence of the service of notice under this section. Such notice shall also set forth the place where the specifications governing the construction or repair of such sidewalks, curbs, or gutters are on file, the time within which the owner of such lot or parcel of land may construct or repair such sidewalks, curbs, or gutters, and that in the event such owner does not construct or repair such sidewalks, curbs, or gutters in accordance with such specifications and within such time, the municipal corporation will construct or repair such sidewalks, curbs, or gutters and assess the costs thereof against the lot or land of such owner.

Effective Date: 01-01-1962

#### 729.04 Assessment of costs of improvements.

Upon the expiration of the time within which sidewalks, curbs, or gutters shall be constructed or repaired by the owner of the lots or lands abutting thereon as set forth in the resolution adopted under section 729.02 of the Revised Code, the sidewalks, curbs, or gutters not constructed or repaired by the owners of the lots and lands abutting thereon shall be constructed or repaired by the municipal corporation in accordance with the resolution adopted under section 729.02 of the Revised Code, and the legislative authority of the municipal corporation shall, upon the completion of such construction or repair, assess the cost thereof against the lots or lands abutting thereon.

In anticipation of the collection of the cost of the construction or repair of such sidewalks, curbs, or gutters from the owners of the lots or lands abutting thereon, the legislative authority of the municipal corporation may provide for the issuance of bonds or notes and the proceeds thereof shall be used to pay for the construction or repair of such sidewalks, curbs, or gutters.

Effective Date: 10-08-1963

## 729.05 Assessment proceedings may include different owners on different streets.

In all proceedings pertaining to the construction or repair of sidewalks, curbs, or gutters under sections 729.01 to 729.08, inclusive, of the Revised Code, sidewalks, curbs, or gutters upon different streets abutting upon lots or lands owned by different owners may be included in the same resolution, notice, contract, ordinance, or other proceedings.

Effective Date: 01-01-1962

#### 729.06 Requiring installation of sewer or water connections.

In addition to the power conferred upon municipal corporations under section <u>727.01</u> of the Revised Code to levy and collect special assessments, the legislative authority of a municipal corporation

may require the installation of sewer or water connections and assess the cost thereof as provided in this section.

Whenever the legislative authority of a municipal corporation deems it necessary, in view of contemplated street paving or as a sanitary regulation, that sewer or water connections or both be installed, the legislative authority shall cause written notice thereof to be given to the owner of each lot or parcel of land to which such connections are to be made, which notice shall state the number and the character of connections required.

The notice under this section shall be served by the clerk of the legislative authority, or a person designated by such clerk, upon the owners of the lots or parcels of land to which such connections are to be made in the same manner as service of summons in civil cases, or by certified mail addressed to such owner at his last known address or to the address to which tax bills are sent, or by a combination of the foregoing methods. If it appears by the return of service or the return of the certified mail notice that one or more of such owners cannot be found, such owners shall be served by publication of the notice once in a newspaper of general circulation within the municipal corporation. The return of the person serving the notice or a certified copy thereof or a returned receipt for notice forwarded by certified mail accepted by the addressee or anyone purporting to act for him shall be prima-facie evidence of the service of notice under this section.

If said connections are not installed within thirty days from the date of service of such notice, the work may be done by the municipal corporation and the cost thereof together with a forfeiture of five per cent, assessed against the lots and lands for which such connections are made.

Effective Date: 01-01-1962

#### 729.07 List of estimated assessments.

Upon completion of the construction or repair of sidewalks, curbs, or gutters under sections 729.01 to 729.05, inclusive, of the Revised Code, or the installing of sewer or water connections under section 729.06 of the Revised Code, the total cost of such construction, repair, or installation as defined in section 727.08 of the Revised Code, shall be ascertained and reported to the legislative authority by its clerk, and the legislative authority shall cause a list of estimated assessments to be prepared. Such list shall include the total cost of such construction, repair, or installation to each lot or land abutting upon such construction, repair, or installation and shall be filed in the office of the clerk of the legislative authority and be available for public inspection.

Effective Date: 01-01-1962

#### 729.08 Publication of notice of estimate.

The legislative authority of the municipal corporation shall cause a notice to be published for three consecutive weeks in a newspaper of general circulation in the municipal corporation or as provided in section 7.16 of the Revised Code, stating that such list of estimated assessments has been made and is on file in the office of the clerk of the legislative authority for the inspection and examination of persons interested therein.

If any person objects to an assessment on such list, the person shall file the objection in writing with the clerk of the legislative authority within two weeks after the expiration of the notice provided in this section.

Amended by 129th General AssemblyFile No.28, HB 153, §101.01, eff. 9/29/2011.

Effective Date: 01-01-1962

#### 729.09 Adoption of assessment ordinance.

The clerk of the legislative authority shall deliver the objections received under section <u>729.08</u> of the Revised Code to the legislative authority of the municipal corporation. The legislative authority shall review the written objections and shall adopt an ordinance levying upon the lots and lands enumerated in the list of estimated assessments the amounts set forth on such list with such changes or corrections as the legislative authority shall determine to be proper after consideration of the written objections filed under section <u>729.08</u> of the Revised Code. Such ordinance shall state the number of annual installments, <u>not exceeding ten</u>, over which the assessments shall be payable and shall establish a period of time during which the assessments shall be payable in cash.

Effective Date: 08-25-1981

#### 729.10 Procedure for assessments.

The provisions of sections 727.26 to 727.43, inclusive, of the Revised Code, shall apply to and govern the proceedings taken under and the assessments levied under sections 729.01 to 729.09, inclusive, of the Revised Code. The proceedings taken under sections 729.01 to 729.10, inclusive, of the Revised Code shall be construed in accordance with the provisions of section 727.40 of the Revised Code.

Effective Date: 01-01-1962

#### City of Napoleon, Ohio

#### **Council Rules Review Committee**

LOCATION: Henry County Commissioners Office, 1853 Oakwood Ave., Napoleon, OH

### **Meeting Agenda**

Monday, February 9, 2015 at 8:30pm

- I. Call to Order
- II. Review of City Council Rules
- III. Any other matters currently assigned to the Committee
- IV. Adjournment

Gregory J. Heath, Finance Director/Clerk of Council

#### ORGANIZATION OF CITY COUNCIL (General Procedures for Council Rules):

(NOTE: The below proposed changes could be either a New Rule, or Amended into a Current Rule.)

#### Definitions:

**CHARTER** = Most Recent Revised Charter of the City of Napoleon, Ohio, Adopted by Voters.

RULES = Rules and Regulations of City Council of the City of Napoleon, Ohio, as Adopted and Amended.

**AGENDA** = Actual Item(s) as listed in the City Council Agenda.

(NOTE: Proposed Rule Changes follow the most recently adopted Charter, and proposes to modify the most recently approved Council Rules.)

#### > Scheduled Organizational Meeting to occur at the First Regular Meeting in January

#### CHARTER - Section 2.03 Organization

At the first regular meeting in January following the general municipal election, Council shall meet for the purpose of organization.

#### **CHARTER - Section 2.07 Meetings**

(A) Regular Meetings. After the organizational meeting, Council shall meet at such times as may be provided by its rules and regulations or by ordinance or resolution; but, is shall hold regular meetings at least twice during each calendar month.

#### RULE - 1.3 Regular Meetings

The council of the city shall hold regular meetings at 7:00 p.m. on the first and third Monday of each calendar month at the municipal building. However, if the first or third Monday shall be an observed city holiday, the council shall meet on the following day.

#### > Location of Organizational Meeting - At Place Designated as Council Chamber

#### RULE - 1.1 Place of Meetings

All meetings of the council shall be held in the place designated as council chamber in the city municipal building, unless otherwise ordered by the council.

#### > Agenda for Organizational Meeting

#### A. Organization of Council

- 1. Call to Order by Clerk of Council.
- 2. Prayer and Pledge of Allegiance.
- 3. Swearing in (Oath of Office) of Mayor and Council Members Elect.
- 4. Election of President of Council.
- 5. Election of President Pro-Tem of Council.
- 6. Seating Order of City Council.
- 7. Appointment of Standing Committees of Council.
- 8. Appointment of Personnel Committee.
- 9. Setting of Meeting Dates and Time for Regular Meetings of Council.
- 10. Setting of Meetings Dates and Times for Standing Committees of Council.
- 11. Appointment of Clerk of Council.

#### > Organizational Meeting Procedures following Agenda Order

#### A. Organization of Council

AGENDA - 1. Call to Order by Clerk of Council.

AGENDA - 2. Prayer and Pledge of Allegiance.

AGENDA - 3. Swearing in (Oath of Office) of Mayor and Council Members Elect.

AGENDA - 4. Election of President of Council.

AGENDA - 5. Election of President Pro-Tem of Council.

#### > Procedure and Protocol for Election of President & President Pro-Tem of Council

CHARTER - Section 2.04 President of Council

(A) President & President Pro-Tem. At the organizational meeting, but in no event later than January 15<sup>th</sup> next following the organizational meeting, Council shall elect one (1) of its members to serve as President of Council (hereinafter called "the Council President") and one of its members as President Pro-Tem of Council (hereinafter called "the Council President Pro-Tem"), each of whom shall, except in the case of death, resignation, recall, removal or forfeiture of office, serve for a term of two (2) years or until his or her successor is elected and qualified.

RULE - 2.2 Votes Necessary For Election Of Officers And Employees

Except as herein provided, no candidate for president or president pro-tem of council shall be declared elected unless the person shall have received a majority vote of all current members of council, and no person shall be employed by this council except pursuant to a majority vote of all current members of council. No vacancy that council is authorized to fill shall be filled except pursuant to a majority vote of all current members of council. In the event of a tie vote of the current members of council when electing the president and/or president pro-tem as provided for in this Rule 2.2, the winner shall be decided by the flip of a coin, unless another method is approved by majority vote of all the current members of council.

#### RULE - 2.3 Roll Call Votes

Upon the roll call for the election of president and president pro-tem of council, or employee of council, or for filling any vacancy in the membership of council, each member shall respond by stating the name of the candidate of their choice eligible for such office or appointment. Once a response is given by a member, a motion may be made for nomination for appointment or position. If the motion receives a second (2<sup>nd</sup>), said person shall become eligible for such office or position. A vote in the open shall be taken among all current members of council for filing such office or position. Rule 2.2 shall control in determining who is elected.

AGENDA's - 4 & 5. Election of President and President Pro-Tem of Council Protocol-

In separate actions, the Clerk of Council shall request each member of Council for a name of a candidate for President of Council and a name of a candidate for President Pro-Tem of Council. This shall be asked by first in elected or appointed seniority order (Seniority Order defined as the number of total consecutive years served on City Council from the latest appointment or election date with no break in service), and then alphabetically by last name order for those with equal number of years.

When requested by the Clerk of Council for a nomination for President or President Pro-Tem of Council, each Council Member may: 1) state a name 2) may state their own name 3) may pass if name has already been previously stated and a motion made. Once a name is stated a motion will be requested for the stated name. If a motion (1<sup>st</sup>) is made, a second (2<sup>nd</sup>) will be requested. If a second (2<sup>nd</sup>) is received, then that name will be eligible to be voted on. The Clerk of Council shall proceed to the next member of Council until all members have had their opportunity to state a candidate for President Pro-Tem of Council.

SPECIAL NOTE: Members of Council may nominate themselves for President or President Pro-Tem of Council.

Once a given name is stated, and motion and second received, that given name does not need to be repeated by the next person in line.

A vote shall then be taken on each name given, starting with the first eligible name. Each Council Member will be asked to vote <u>Yes</u> or <u>No</u> on each name presented. The person receiving a clear majority of Yes votes shall be appointed to the office President or President Pro-Tem of Council. In the case of a tie vote on three (3) or more names, than a new vote shall be taken until one of those persons receives a clear majority vote. In the case of a tie vote on two (2) names only, the winner shall be decided by the flip of a coin, unless another method is approved by majority vote of all the current members of Council.

SPECIAL NOTE: Members of Council may Vote for themselves for President Or President Pro-Tem of Council.

AGENDA - 6. Seating Order of Council Protocol-

Seating Order shall be from President to President Pro-Tem to Seniority Order, as listed in the example below, unless modified by a majority vote of Council:

#### CITY OF NAPOLEON, OHIO - Proposed Addition to Council Rules

#### COUNCIL SEATING ORDER

President Mayor

1st Senior 3<sup>rd</sup> Senior 5th Senior

President Pro-Tem 2<sup>nd</sup> Senior

A motion to approve to the Seating Order will be requested. If a motion (1st) is made, a second (2nd) will be requested. If a second (2<sup>nd</sup>) is received, then a vote will be taken to approve the Seating Order of Council. If a simple majority is received, then Seating Order of Council stands approved.

#### AGENDA - 7. Appointment of Standing Committees of Council Protocol-

#### > Appointment of Standing Committees of Council by the President of Council

#### CHARTER - Section 2.04 President of Council

(B) Appointment to Standing Committee. The Council President shall select and appoint the standing committees of Council, subject to approval by Council. (Simple Majority) ...

#### CHARTER - Section 2.11 Standing Committees of Council

The following standing committees of Council are established by this Charter: Finance and Budget; Safety and Human Resources; Electric; Water, Sewer, Refuse, Recycling and Litter; Parks and Recreation; Technology and Communication; and, Municipal Properties, Buildings, Land Use and Economic Development.

Each standing committee shall consist of three (3) Council members. Each Council member shall serve as chairperson of one (1) standing committee and shall serve on two (2) other standing committees. ...

#### RULE - 3.1 Standing Committees of Council

The following standing Committees of Council have been established by Charter:

Finance And Budget Rule 3.1.1

Safety And Human Resources Rule 3.1.2

Electric Rule 3.1.3

Water, Sewer, Refuse, Recycling And Litter Rule 3.1.4

Rule 3.1.5 Parks And Recreation

Technology And Communication Rule 3.1.6

Municipal Properties, Building, Land Use And Economic Development Rule 3.1.7

The council president shall select and appoint the standing committees, subject to approval of council. If council fails to act by January 31st next following the organizational meeting of council, the selections and appointments of the council president shall become effective. Prior to selection or appointment to the standing committees, the council president may allow in an open council meeting for members of council to request committee appointments, first being for the chair thereof. Requests made shall be in accordance with elected or appointed seniority on council (number of total consecutive years served on city council from the latest appointment or election date with no break in service, and then alphabetically by last name order for those with equal number of years). After chair requests are completed, the members in accordance with seniority shall be given the opportunity to select a non-chair position of the standing committees; thereafter, junior members in reverse order shall be allowed to request remaining open seats on the standing committees.

The proposed Appointment of Standing Committees shall be provided to Council by the President of Council. A motion to approve to the Appointment of Standing Committees will be requested. If a motion (1st) is made, a second (2<sup>nd</sup>) will be requested. If a second (2<sup>nd</sup>) is received, then a vote will be taken to approve the Appointment of Standing Committees. If a simple majority is received, then the Appointment of Standing Committees stands approved. Failure to get approval by City Council would require the Council President to re-submit names for appointment and vote.

However, prior to selection or appointment to the standing committees, the Council President <u>may allow</u> in an open council meeting for members of Council to request committee appointments, first being for the chair thereof. If allowed by Council President, then this shall follow by first in elected or appointed seniority order (Seniority Order defined as the number of total consecutive years served on City Council from the latest appointment or election date with no break in service), and then alphabetically by last name order for those with equal number of years. After chair requests are completed, the members in accordance with the same seniority order shall be given the opportunity to select the first non-chair position of the standing committees; thereafter, the second non-chair position will be in reverse seniority order.

#### CITY OF NAPOLEON, OHIO - Proposed Addition to Council Rules

Once Committee members are selected, the President of Council should declare appointments made. A motion to approve to the Appointment of Standing Committees will be requested. If a motion (1st) is made, a second (2nd) will be requested. If a second (2<sup>nd</sup>) is received, then a vote will be taken to approve the Appointment of Standing Committees. If a simple majority is received, then the Appointment of Standing Committees stands approved. Failure to get approval by City Council would require the procedure to be follow again until a simple majority vote of Council is received.

#### AGENDA - 8. Appointment of Personnel Committee-

#### > Appointment of Personnel Committee by the President of Council

#### CHARTER – Section 2.12 Personnel Committee

A Personnel Committee, consisting of the Mayor and two (2) Council members appointed by the Council President, such appointments being subject to approval of Council, is established by this Charter. ...

Council President shall appoint two (2) Council members to the Personnel Committee. If a motion (1st) is made, a second (2<sup>nd</sup>) will be requested. If a second (2<sup>nd</sup>) is received, then a vote will be taken to approve the Appointment of Personnel Committee. If a simple majority is received, then the Appointment of the Personnel Committee stands approved. Failure to get approval by City Council would require the Council President to re-submit names for appointment and vote.

#### AGENDA - 9. Setting of Meeting Dates and Time for Regular Meetings of Council-

#### > Setting Regular Meetings Date and Time

#### CHARTER - Section 2.07 Meetings

(C) Regular Meetings. After the organizational meeting, Council shall meet at such times as may be provided by its rules and regulations or by ordinance or resolution; but, is shall hold regular meetings at least twice during each calendar month.

#### **RULE - 1.3 Regular Meetings**

The council of the city shall hold regular meetings at 7:00 p.m. on the first and third Monday of each calendar month at the municipal building. However, if the first or third Monday shall be an observed city holiday, the council shall meet on the following day.

NOTE: Current Council Rules state the Regular Meetings to be held at 7:00 p.m. on first and third Monday of each calendar month. These Dates and Times can be changed to whatever Dates and Times that pleases Council. However, changes to current Council Rules would require legislative action to modify the Rules. The Charter requires Regular Meetings to be held at least twice (2 times) during each calendar month, it does not specify a specific meeting date and time. Once regular monthly Dates and Times are set for the Regular Meetings, for the record, a motion and vote would be taken by Council approving standard Dates and Times.

#### AGENDA - 10. Setting of Meeting Dates and Time for the Standing Committees of Council

#### > Setting Committee Meetings Date and Time

#### RULE - 3.2 Committee Meetings

... Each committee shall hold its meetings at the time and place fixed, as prepared by the president of council and clerk of council in conference with the chair person of the several committees. The schedule shall be posted upon the bulletin board in the city's principal municipal building. ...

Council President, Clerk of Council and Chair Person of standing committee set their respective regular monthly Date and Time of their standing committee.

NOTE: Once regular monthly Dates and Times are set for the Committee Meetings, for the record, a motion and vote would be taken by Council approving standard Dates and Times.

#### CITY OF NAPOLEON, OHIO - Proposed Addition to Council Rules

#### AGENDA - 11. Appointment of Clerk of Council

NOTE: Current Clerk of Council is set in Legislation as a function of the Finance Director. should City Council choose to leave this as is, then No Action is Necessary. However, should City Council choose to Appoint or Change the Clerk of Council, then listed below is the procedure to Appoint or Change the Clerk of Council.

#### > Appointment of Clerk of Council, if needed-

#### CHARTER - Section 2.10 Council Employees

Council shall appoint a Clerk of Council and may appoint other similar type employees to directly serve the Council

#### RULE - 2.4 City Clerk

The council shall appoint a clerk by motion or legislation and such other officers and employees ...

City Council shall establish a procedure to select a name for Clerk of Council. Once a name is selected, if a motion  $(1^{st})$  is made, a second  $(2^{nd})$  will be requested. If a second  $(2^{nd})$  is received, then a vote will be taken to approve the Clerk of Council. If a simple majority is received, then the Appointment of Clerk of Council stands approved. Failure to get approval by City Council would require the City Council to submit a different name for appointment and vote.

## Memorandum

**To:** Board of Zoning Appeals, Council, Mayor, City Manager, City Law Director,

City Finance Director, Department Supervisors, Media

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

**Date:** 2/3/2015

**Re:** Board of Zoning Appeals Meeting Cancellation

The Board of Zoning Appeals meeting regularly scheduled for Tuesday,

February 10, 2015 at 4:30 PM has been CANCELED due to lack of agenda items.

## Memorandum

**To:** Planning Commission, Council, Mayor, City Manager, City Law Director, City Finance

Director, Department Supervisors, Media

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

**Date:** 2/3/2015

**Re:** Planning Commission Meeting Cancellation

The Planning Commission meeting regularly scheduled for Tuesday, February 10, 2015 at 5:00 PM has been CANCELED due to lack of agenda items.

## Napoleon Fire & Rescue Association

Invites You to Join Us at Our Free Will Donation

## Breakfast

## Including:

-Pancakes -Scrambled eggs

-Sausage links and patties

-Toast Beverages

## OHIO

Sunday, February 8th, 2015
7:00am to 1:00pm
Carryout Available!

January 30, 2015

#### Hydroelectric project update

By Marc Gerken - president/CEO

On the plane returning from the National Hydro Association (NHA) Board meeting, in which I am finishing up my two-year tenure as president of NHA, I thought I would share some insight for our members and most particularly for our hydro project participants.

NHA has gained considerable traction in its renewable clean energy story inside the beltway of D.C., but also to the general public. As you are aware, in 2013 hydropower/NHA accomplished something no other energy trade group could: secured passage of legislation. And not just one, but two bills that promote the development of new hydropower projects: the Hydropower Regulatory Efficiency Act and the Bureau of Reclamation Small Conduit Hydro Power Act.

At our meeting this week, two separate press-related events clearly show the impacts hydropower and NHA are gaining in the energy debate.

On Jan. 26, Vice President Joe Biden addressed the Caribbean Energy Summit at the State Department and mentioned hydro's reliability benefits.

"You can set up an electric sector that uses geothermal energy, hydropower, and other sources to give the system stability. You can max out your use of renewable energy resources like wind, solar, and biomass, diversifying your supply, keeping your foreign reserves in



Cannelton



Meldahl



Smithland



Willow Island

the bank where you need them. You can leverage energy efficiency in every sector, shrinking the amount of energy you need to keep your economy humming," Biden said. see HYDRO PROJECT Page 2

#### AMP protests PJM proposals to modify Reliability Pricing Model

By Lisa McAlister – deputy general counsel

In response to the difficulties it experienced during last winter and other reliability concerns, PJM filed several significant proposals for Federal Energy Regulatory Commission (FERC) approval that would fundamentally change PJM's capacity construct, the Reliability Pricing Model (RPM). Specifically, on Dec. 12, 2014, PJM filed its "Capacity Performance" proposal that would create a new capacity product called Capacity Performance or CP that must be capable of providing energy any time PJM calls an emergency, essentially for as long as the emergency lasts. The only non-performance permitted would be if PJM dispatched the unit down or was in an approved maintenance outage (which PJM would be permitted to unilaterally cancel - even mid-outage). There are no longer any "out of management control" or even force majeure exceptions.

After a transition period beginning in the 2016-17 Delivery Year, during which time capacity resources can elect to be CP Resources or Base Capacity Resources (which must comply with PJM's currently effective performance rules), CP will be the only capacity product beginning in the 2019-20 Delivery Year. Intermittent, DR, renewable and storage resources that are incapable of meeting the CP Resource requirements do not have a "mustoffer" requirement, but they may couple together to offer in as a CP Resource if together they can meet the requirements, are in the same Locational Deliverability Area and are owned by the same entity. There are also harsh new penalty provisions for not meeting capacity commitments.

Additionally, on Dec. 12, 2014, PJM filed a companion proposal that would modify

continued on Page 2

#### HYDRO PROJECT continued from Page 1

The Federal Energy Regulatory Commission (FERC) Chairman Cheryl LaFleur addressed the National Press Club (NPC) on Jan. 27 and participated in a Q&A session with NPC President John Hughes where she discussed hydro and NHA.

HUGHES: So, we've talked about wind and solar power, but what about the oldest renewable resource: hydropower? Is there potential to significantly expand hydropower as a source of electricity? And, if not, why?

LAFLEUR: Well, there's definitely the potential to expand hydropower as a source of electricity. There are thousands of dams in the country that are constructed, so the river's already dammed, but don't have an electric generating set attached to them. And, if you look in the website of the National Hydro Association, they'll give you the exact number. I try not to make numbers if I don't get it right, but there's many thousands of opportunities.

I'll dare it: we have a couple potential applications in places like Alaska for big new hydro. I will just say, based on some of the early commentary, they're not in the filing stage yet, and some of what we hear, putting up things like Grand Coulee Dam, or the Hoover Dam would be very difficult to do in 2015. But small hydro, we have tremendous potential. Also, hydrokinetic, and rivers and tidal hydro, quite a lot of potential to harness that.

What my more personal message is to members is that AMP (and in the case of the Meldahl Project, the City of Hamilton) is working diligently to move all four of our hydro projects to commercial operation. In three of the four projects we are transitioning into final construction (turbine/generator/fit-up), commissioning and then wet testing/operation. These projects have a long-term life of 75-100 years and we want to make sure that from the start, our participants are being handed a successful project.

Our strategy as an organization to diversify our energy resource portfolio has proven a solid one that will not only pay dividends from day one of hydro commercial operation, but for years into the future. Based on AMP's experience through the Prairie State Project, the hydro projects and the Fremont Energy Campus, we financed these projects in a good environment and the cost of hydro development/construction going forward will likely not be more favorable than what we've seen. 2015 will bring closure to three of our four projects and the AMP organization (the members) should be proud of the accomplishment.

## Deadline for 2015 AMP scholarships is today

The deadline for members to submit 2015 AMP scholarship nominations is today, Jan. 30. Contact Karen Ritchey at 614.540.0933 or kritchey@amppartners.org.

On Pea	k (16 hou	r) prices in	to AEP/Da	yton Hub
Week end	ling Jan. 30			
MON	TUE	WED	THU	FRI
\$35.47	\$37.76	\$33.63	\$39.86	\$35.88
Week end	ling Jan. 23			
MON	TUE	WED	THU	FRI
\$30.15	\$30.95	\$32.49	\$31.76	\$30.69
AEP/Day	ton 2016 5x10	5 price as of J	an. 30 — \$40	0.95
AEP/Davt	ton 2016 5x10	5 price as of I	an. 23 — \$40	).99

#### **AMP protests PJM proposals**

continued from Page 1

the energy market offer rules to reduce or eliminate the scheduling inflexibility from generators that PJM experienced during the 2014 Polar Vortex. In this proposal, PJM requests to: i) drastically reduce generator start-up and commitment times; ii) restrict unit limitations to physical incapabilities only (no financial or budgetary considerations taken into account) or lose eligibility for make-whole payments; iii) completely remove the "out of management control" category; and, iv) clarify that PJM may withdraw or terminate maintenance outages for reliability needs.

On Dec. 24, 2014, PJM made two additional filings it argued were necessary to address the potential capacity shortfall that could result if Demand Response (DR) resources are no longer eligible as capacity resources as a result of a court decision declaring that DR is a retail service beyond FERC's wholesale jurisdiction. Specifically, PJM requested authority to retain 2,000 MWs of excess capacity that it procured that it would otherwise be required to sell back in the third incremental auction. PJM also requested authority to enter into undefined Reliability Must Run (RMR) agreements with generators who have announced retirements or new market entrants. PJM would make out-of-market payments for any generation that can be maintained or can come on ahead of schedule through these RMR agreements. Each agreement would be filed for FERC review and approval.

The effect of each of these filings individually would be to drive up capacity and/or energy prices. Together, they fundamentally restructure RPM and drastically increase customer costs without any clear offsetting benefits.

AMP filed protests of each of the above described proposals. In addition to addressing specific provisions of each of PJM's proposals, AMP argues that they must be looked at comprehensively and not piecemeal and that PJM has failed to demonstrate that such sweeping changes, as opposed to more targeted solutions that are ongoing, are necessary and beneficial. AMP's protests are available on the AMP website and also on the FERC website. PJM has requested that each of its filings become effective prior to the May Base Residual Auction.

We will provide more information on each of these PJM initiatives as they develop. In the meantime, if you have questions regarding these matters, please contact me at 614.540.6400 or <a href="mailto:lmcalister@amppartners.org">lmcalister@amppartners.org</a>, or Chris Norton at 614.540.6417 or <a href="mailto:cnorton@amppartners.org">cnorton@amppartners.org</a>.

# www.amppartners.org

#### Small gas withdrawal from storage keeps energy prices low

By Mike Migliore - assistant vice president of power supply planning & transmission

Last week's relatively mild weather and continued high natural gas production allowed traders to feel more comfortable about the amount of gas that will be in storage at the end of winter. After yesterday's storage report, the stock of fuel is now 14 percent above last year and only 3 percent below the five-year average.

February natural gas prices ended trading on Wednesday prior to the storage report at \$2.87/MMBtu, which was up \$0.04/MMBtu from last week. The March contract began trading on Thursday and ended the day at \$2.72/MMBtu, which is \$0.12/MMBtu below the price from a week ago. 2016 on-peak power prices were down 4 cents to \$40.95/ MWh. 2016 power prices have been on a decline since topping out at \$48/MWh in late May of 2014. Not only have short-term prices fallen, but 2017 through 2019 onpeak prices are also now selling for below \$43/MWh.

#### **AFEC** weekly update

By Ryan Thompson – power supply planning engineer

AFEC had a very strong week with high production during the on-peak hours and off-peak hours. The plant was online all week and above minimum base load for almost all hours during the week.

AFEC averaged 492 MW during the off-peak hours for the week. Duct burners were on for 12 hours (7 percent) during the week. The plant ended the week with a 78 percent load factor (based on 675 MW).

#### **Ellwood City shines in AMP Member Spotlight**

By Krista Selvage - manager of publications

The Borough of Ellwood City is the first community to he highlighted in AMP's Member Spotlight 2015. A scenic



and friendly community, the borough is located in the rolling hills of Western Pennsylvania.

Ellwood City and its downtown are at the forefront of LED lighting technology, having completed a retrofitting project resulting in 100 percent outdoor LED lighting for the borough. The project included all traffic signals, decorative street light poles and overhead street lights.

Read the full Member Spotlight to learn more about Ellwood City's commitment to efficient energy use, sense of community and AMP participation.

#### FirstEnergy's Ohio wholesale electric auctions continue to clear high

By Lisa McAlister

Retail customers of the Ohio investor-owned utilities (IOUs) who do not select a competitive provider receive a default service known as Standard Service Offer, or SSO. The price of the competitive, or generation, portion of their SSO bills (capacity, energy, ancillary services and some transmission related components) is determined by a competitive bidding process (CBP) and those prices continue to remain high.

FirstEnergy's Ohio electric distribution utilities (EDUs), which include Toledo Edison, Cleveland Electric Illuminating and Ohio Edison, have held numerous CBPs for 100 percent of SSO load for some time now. FirstEnergy's most recent auction, conducted on Jan. 27, 2015, produced an average clearing price of \$69.18/MWh. Six yet-to-be-named winners bid on 16 tranches representing approximately 1,760 MWs of customer load for the PJM 2015-16 Delivery Year (June 1, 2015 - May 31, 2016). While this auction result is lower than the result of the last FirstEnergy auction conducted in October that resulted in an average clearing price of \$73.82/MWh, it is still higher than the results from other previously conducted auctions. Thus, it appears that FirstEnergy's auctions are continuing to clear higher than in the past.

The results of both auctions will be blended with several other previously held auctions results, marked up and converted to the retail price end-use customers pay for the 2015-16 Delivery Year in addition to the distribution, transmission and other bill components.

#### AMP's 111(d) webinar available for online viewing

A recording of AMP's recent webinar covering the U.S. Environmental Protection Carbon Pollution Guidelines for Existing Stationary Source, also known as the 111(d) rule, is available on the Member Extranet section of the AMP website. For additional information or questions on this topic, contact Cody Dill at cdill@amppartners.org or 614.540.6382.

#### **AMP recognizes 2014 Hard Hat Safety Award recipients**

Communities with Hard Hat Safety Award winners were recognized at the 2014 AMP/OMEA Conference in Columbus, but individuals were not announced. They are, and will continue to be, recognized at meetings in their home communities and presented with their awards at that time. The Hard Hat Safety Awards recognize municipal electric system employees who contribute to safety within their community during the past year, show adherence to on-the-job safety procedures, and promote electrical safety within their department and community.

Member utilities with 2014 Hard Hat Award winners are: Cuyahoga Falls Electric System, Dover Light & Power, Hudson Public Power, Minster Electric Department, Montpelier Municipal Utility, Napoleon Light & Power, Painesville Municipal Electric, St. Clairsville Light and Power, Shelby Division of Electric and Telecommunications, City of Wadsworth Electric & Communications and City of Westerville Electric Division.



Jamie Howe (left), lineman second class for Napoleon, receives the award from Jim Eberly.



Jim Eberly (right), AMP's OSHA/safety compliance coordinator, presents a 2014 AMP Hard Hat Safety Award to Ralph Nicholls, a journeyman lineworker from Montpelier.



Senior Lineman Scott Gusching (left) of Minster is recognized with the award by Jim Eberly.

#### Upcoming dates: AMP courses, Technical Services Conference

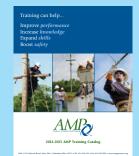
By Jennifer Flockerzie – technical services program coordinator

There are still spots available for AMP's upcoming Regulator, Recloser, Capacitor Safety class on Feb. 11. Held at AMP headquarters, the course is designed to help lineworkers raise their level of safety as they learn the proper operation of regulators, reclosers and capacitors. Geared to apprentice or journeymen, the class will also look at the various types of equipment available and cover equipment sizing.

The next course in the lineup will be a Metering Course, offered March 10-12 at AMP headquarters.

AMP's annual Technical Services Conference has been set for April 8-9. Designed for electric utility managers, administrators, engineers, lineworkers and technical staff, the conference is intended to promote and contribute to the objective of operational safety and reliable system services. The conference also features a Vendor Expo that allows attendees to see the latest in industry products and services.

Please contact me at <u>jflockerzie@amppartners</u>. <u>org</u> or 614.540.0853 with questions, for more infor-



mation or to register for a course. The 2014-15 Training Catalog is available on the Member Extranet section of the AMP website, and more information regarding the Technical Services Conference will be distributed in the next several weeks.

# www.amppartners.org

#### Special program was offered for Finance & Subcommittee meeting on Jan. 29

By Joe Regan – member credit compliance analyst

AMP welcomed 31 attendees from 14 member communities to a special meeting of the Finance & Accounting Subcommittee Meeting on Jan. 29 held at the Embassy Suites in Philadelphia, Pennsylvania.

Dawn Lund, vice president of Utility Financial Solutions, was the instructor for a course titled Basic Cost of Service Concepts. Lund's presentation provided an introduction to cost-of-service studies, and broke down what type of information is used to complete a cost-of-service study. Additionally, Lund discussed how the information is allocated and interpreted the cost-of-service results while incorporating interactive rate design examples throughout the class.

The class provided information to attendees, which they will be able to use when reviewing their rates and rates structures as well as when working with their own rate consultants.

The next Finance & Accounting Subcommittee meeting will be held Feb. 12 in Marshall, Michigan. All interested parties from municipalities are invited. Please RSVP to either myself at iregan2@amppartners.org or 614.540.6913, or Chris Deeter at <a href="mailto:cdeeter@amppartners.org">cdeeter@amppartners.org</a> or 614.540.0848.

#### Calendar

Feb. 11—Regulator, Recloser, Capacitor Safety AMP Headquarters, Columbus

Feb. 12—AMP Finance & Accounting Subcommittee meeting Marshall, Michigan

March 9-11—APPA Legislative Rally Washington, D.C.

March 10-12—Metering Course AMP Headquarters, Columbus

March 12—AMP Finance & Accounting Subcommittee meeting New Martinsville, WV

April 8-9—AMP Technical Services Conference AMP Headquarters, Columbus

April 9—AMP Finance & Accounting Subcommittee meeting Piqua, OH



#### 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.

#### Classifieds

#### **City of Bowling Green accepts** applications for open positions

The City of Bowling Green is accepting applications for the following positions. Applicants must complete an application packet that is available in the Personnel Department of the City of Bowling Green, 304 N. Church St., Bowling Green, OH 43402. (Resumes alone are unacceptable.). Phone: 419.354.6200. Email: BGPersonnel@bgohio.org. Online application: http:// www.bgohio.org/departments/personnel-department/ employment-opportunities.

Deadline for making application for both positions is 4:30 p.m. Feb. 5, 2015. AA/EEO

Account Clerk-Finance Department - Full-time, nonbargaining hourly position responsible for processing paperwork for purchase of materials/supplies, and documenting of receivables. Enters, prints and distributes purchase orders; prepares vendor expense invoices for processing; enters vendor invoice data into accounts payable program for payment; processes expense/accounts payable checks; maintains fixed assets and reporting; prepares receipts for daily receivables; runs payables/receivables reports; prepares bank deposits; reconciles bank statements; files; responds to inquiries. Two-year college certificate or equivalent; three to five years relevant experience.

**Dispatcher-Police Division** – This hourly position starts at \$19.69 per hour. Must be a high school graduate, with good verbal skills, and type 35-40 wpm. Selected candidate will be required to learn federal and state regulations governing transmission by radio and teletype; must learn operation of radio console and computer terminal; must have knowledge of the geography of the city; must be available to work any shift or holiday; and must be able to work overtime.

#### Columbus to hold electrical engineering associate exam

The City of Columbus Department of Public Utilities is seeking qualified candidates for the position of Electrical Engineering Associate II Exam. To apply, candidates must first take the open competitive examination. Applications must be submitted to the Civil Service Commission by applying online at www.csc.columbus.gov by Feb. 6, 2015. Applicant Tracking is now managed by NEOGOV. If you do not already have a profile in NEOGOV, you will have to set up a new one in NEOGOV before you can submit an application.

This position will work under the direct supervision of a professional engineer and will be responsible for performing intermediate level paraprofessional electrical engineering work; will also perform related duties as required. To qualify, candidates must have completed the twelfth school grade and have three years of experience performing paraprofessional electrical engineering work. Substitution(s): College education in electrical engineering or a related curriculum may be substituted for the experience on a year-for-year basis. A certificate of high school equivalence (GED) will be accepted in lieu of the twelfth school grade requirement. Must possess a valid driver's license. Salary \$46,363 - \$56,035.

Contact the Civil Service Commission at 614.645.8300 with questions. EOE. 77 North Front St., 3rd Floor, Columbus, Ohio 43215.

#### Lineworker help wanted in Lodi

The Village of Lodi is accepting applications for the position of Lineperson in the Electrical Utility Department. The Village of Lodi's system consists of 69kV transmission and 4kV and 12kV distribution voltages. Responsibilities include, but are not limited to, maintenance and construction of all village owned system facilities. This work includes being on call for emergencies during evening and weekend hours.

Successful applicant will have experience in electrical or line work. Lineman experience is a plus. Applicant must have the ability to climb utility poles, a valid CDL or the ability to obtain one in three months, and a high school diploma or GED. The village provides an excellent benefit/compensation package. To apply, send resume with three references to Superintendent of Utilities, PO Box 95, Lodi, OH 44254 or email to lineperson@ villageoflodi.com. Resumes will be accepted until 5 p.m. Feb. 27, 2015. Position open until filled. The Village of Lodi is an equal opportunity employer.

#### **Ephrata seeks electric lineworker**

The Borough of Ephrata is a small community located in Lancaster County, PA. Ephrata is located within onetwo hours from three major cities: Philadelphia, Baltimore and New York. The borough has approximately 6,600 meters in a service area of 3.4 square miles.

Working as part of a team, use your technical, analytical and electrical knowledge to deliver reliable electric service to our customers. The 1st Class Electric Lineman position will be responsible to perform inspections, maintenance, operations and construction work on the substations, transmission, distribution and street lighting systems. Work on circuits up to 13.2 kV with hot sticks and/or with rubber protective equipment in aerial buckets and in required safety apparel.

Applicants must possess: minimum Class B motor vehicle license; minimum of four years of work experiences for a public or private utility or completion of a recognized apprenticeship program, demonstrate thorough working knowledge of transformer connections, phasing, testing line inspections, emergency sectionalizing, meter and service installation; must be able to climb utility poles and perform work up to 60 feet above the ground. Lineworker must reside within 30 minutes of Ephrata to respond to call-outs.

The borough offers an attractive wage, comprehensive benefit package and a workplace with an emphasis on quality and teamwork.

Complete an application at the borough or send a resume to: Human Resources Dept., Borough of Ephrata, 124 S. State St., Ephrata, PA 17522 or skramer@ephrataboro.org. Visit website at www.ephratboro.org. Application deadline: Feb. 6, 2015. EOE M/F/D/V

#### Galion accepts journeymanlineworker applications

The City of Galion will be accepting applications for a full-time journeyman/lineman. Under general direction, linemen for the city will conduct skilled maintenance and installation of high voltage and secondary electric lines, among other duties. Applications should have knowledge of electric line maintenance techniques, materials and equipment and electrical principles.

Applicants must possess a valid Ohio license with CDL endorsement and have completed a Certified Apprentice Training course. Pay range is \$23.39-\$25.35/hour, along with an excellent fringe benefits package. If interested, applications may be obtained at www.ci.galion.oh.us and must be returned to the city in person by 4 p.m. on Friday, Feb. 6, 2015. A written exam will be administered on Feb. 9 and a performance exam on Feb. 21.

#### Monroeville seeks village administrator candidates

The Village of Monroeville is seeking qualified candidates for the full-time position of Village Administrator. The successful candidate must have management experience, preferably with demonstrated skills in utility operations/public works, as well as leadership and community development or an equivalent combination of education, training and experience. Salary: \$35,000 to \$45,000 commensurate with qualifications and experience.

This position oversees eight full-time employees and indirectly oversees the operations of village departments that include streets, parks, water distribution and treatment, electric department and zoning, and excludes the fiscal officer, income tax department and police department. See Ohio Revised Code Section 735.273 for Administrator Powers and Duties. Village residency may be required within six months of appointment. Interested candidates should submit a cover letter, resume, salary history and at least three professional references on or before Feb. 8, 2015 to the Administrative Offices, 2 S. Main St., PO Box 156, Monroeville, OH 44847. Monroeville is an EOE.

## Fw: ARTICLE: Wynne(ing)! - the tle of a novel state tax case that is before the United States Supreme Court

From: "Gregory J Heath" < gheath@napoleonohio.com>

02/05/15 04:20 PM

To: "Shannon Fielder" <sfielder@napoleonohio.com>, "Chris Peddicord" <cpeddicord@napoleonohio.com>

Cc: "Roxanne Dietrich" < rdietrich@napoleonohio.com>

Another potential hit to Income Tax Revenue.

----Original Message----

From: "Michelle Jordan" <datataxgroup@gmail.com>

To: "undisclosed-recipients:" Date: 02/05/2015 03:23 PM

Subject: ARTICLE: Wynne(ing)! - the tle of a novel state tax case that is before the United States Supreme Court

#### Dear DATA members:

Please see the article below regarding Maryland v Wynne. This is a state tax case currently before the United States Supreme Court, regarding credit for state tax paid. The significance of this article can be seen near the end, where it equates to credits allowed by municipal corporations for tax paid to another political subdivision (another municipality).

Please be aware that this matter is out there, and share this with your administration.

Thank you!

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

## Wynne(Ing)! - the tale of a novel state tax case that is before the United States Supreme Court

Blog The Public Finance Tax Blog

Squire Patton Boggs Michael A. Cullers

**USA** 

February 4 2015



title. This post deals with a case involving state income tax credits that was argued before the United States Supreme Court on November 12, 2014 and that will be decided by the end of the Court's term in June 2015. If I'd titled this post "Supreme Court to Decide Unique and Important Dormant Commerce Clause Issue," you never would have read this post. Enticing you to read this post took something big, like a play on the "Winning!" quote made famous by Charlie Sheen during his 2011 unraveling (you'll see the connection momentarily). Now that you've made it this far, why not stay for a discussion of a case that is of interest to any city, county, or other state political subdivision that both levies an income tax and issues bonds?



Author page »

Comptroller of the Treasury of Maryland v. Wynne (connection revealed!) involves a unique issue - does the Commerce Clause of the United States Constitution mandate that a state or its political subdivisions grant an income tax credit to residents for taxes paid to other states (or political subdivisions of those states) on income that was earned in those other states? Put another way, does the Commerce Clause limit the ability of a state or its political subdivisions to tax all the income, wherever earned, of the state's or political subdivision's residents?

#### The Wynne Case

Wynne deals with income earned in 2006 by a married couple that resided in Howard County, Maryland. The Wynnes owned stock in a corporation that was treated as an S corporation for federal income tax purposes. An S corporation is generally not subject to federal income tax; instead, the shareholders are subject to federal income tax on their respective distributive shares of the S corporation's income. Maryland follows the federal income tax treatment of S corporations both for purposes of the Maryland state income tax and the income tax imposed by Maryland counties. Thus, the Wynnes were subject to Maryland state and county income tax on their roughly \$2,667,000 share of the net income earned by the S corporation in 2006.

Much of the S corporation's net income, however, was earned in states other than Maryland. The S corporation filed income tax returns on behalf of its shareholders in 39 states for 2006 and allocated to each of its shareholders not only a pro rata portion of the S corporation's net income, but also each shareholder's applicable portion of the state income taxes that the S corporation had paid. In preparing their Maryland state and county income tax returns for 2006, the Wynnes claimed an income tax credit of \$84,550 for the income taxes paid to other states in respect of the S corporation's net income. Maryland denied the credit claimed for the Maryland county income tax. Although Maryland grants an income tax credit for state income tax purposes for income taxes paid by residents to other states on income that was earned in those other states, Maryland does not grant such a credit for purposes of the Maryland county income tax.

The Maryland Court of Appeals, the highest court in Maryland, sustained the Wynnes' position (pdf) that although the Due Process Clause of the United States Constitution allows a state to tax a resident's entire income, regardless of where earned, the Commerce Clause requires a state (or political subdivision of the state) to grant an income tax credit for taxes paid to other states. The Court of Appeals reasoned that if the state (or political subdivision) of residence does not grant such an income tax credit, the multistate tax liability borne on the income earned in other states will exceed the income tax liability on income earned by the resident in the state of residence. The greater tax liability on interstate income is a disincentive to earning such income and, in the view of the Maryland Court of Appeals, results in discrimination against interstate commerce in violation of the Commerce Clause.

This holding is a novel application of the dormant Commerce Clause. The United States Supreme Court stated in *Granholm v. Heald*, 544 U.S. 460, 472 (2005), that "time and again this Court has held that, in all but the narrowest circumstances, state laws violate the Commerce Clause if they mandate 'different treatment of in-state and out-of-state economic interests that benefits the former and burdens the latter." The Supreme Court has adhered to this principal in holding that state tax structures discriminate against interstate commerce in violation of the dormant Commerce Clause where the state levies a tax on interstate transactions that does not apply to in-state transactions (or uses a greater tax base for interstate transactions than for in-state transactions), imposes a higher tax rate on interstate activities than on instate activities, ordenies of a tax benefit to interstate activities that is available to in-state activities. None of this is present in *Wynne*. Maryland is taxing the in-state and interstate income of its county residents at the same rate; it is simply not granting an income tax credit to its residents for county income tax purposes. Thus, the purported discrimination against interstate commerce here results from the combination of Maryland county income tax and the income taxes of other states being imposed on the same income. *Wynne* therefore raises a fundamental question of state sovereignty - does the dormant Commerce Clause require the state (or political subdivision) of residence to yield to the taxation of other states when levying an income tax on its residents?

#### The Stakes Involved

As detailed in a 2011 report by the Tax Foundation, nearly 5,000 state political subdivisions, such as cities, counties, and

school districts, in 17 states levy an income tax, with these local income taxes extending to over 23,000,000 people. Although each state that imposes an income tax assesses it on all the income, wherever earned, of its residents, each such state allows its residents to claim an income tax credit for income taxes paid to other states on income earned in those other states. Income taxes imposed by political subdivisions of states often do not, however, have this feature. In addition to the absence of this credit for purposes of the Maryland county income tax, New York City does not grant such a credit for purposes of its income tax, and virtually none of the more than 700 municipalities and school districts in Ohio that charge an income tax allow a credit for taxes paid to other states (although virtually all Ohio municipalities that impose an income tax grant a full or partial credit for income taxes paid to other municipal corporations, regardless of whether the other municipal corporation is in Ohio).

Consequently, if the United States Supreme Court sustains the Maryland Court of Appeals, these political subdivisions will be required to provide a full income tax credit to their residents for income taxes paid to other states (or the political subdivisions of other states). Such a decision would reduce the income tax receipts of these various state political subdivisions and could make it more difficult for these subdivisions to service their outstanding and future debt obligations.

#### A Prediction of the Outcome

It's always dangerous business to predict the outcome of a Supreme Court case, but, like Austin Powers, I like to live dangerously, particularly when there is no real cost to doing so. The oral arguments in Wynne (pdf) do not give many clues as to how the case will be decided, but there is enough in the oral arguments, along with past opinions by two justices, to make a prediction.

The oral arguments revealed clear hostility by Chief Justice Roberts and Justice Alito towards Maryland's position (Alito went so far as to embrace the position of an amicus brief filed by various economists in asking why the Maryland county income tax structure should not meet the same fate as a tariff). The oral arguments also revealed concern, especially on the part of Justices Ginsburg, Kagan, and Sotomayor, with the "free rider" problem created by upholding the Maryland Court of Appeals. If the Supreme Court sustains the Maryland Court of Appeals, Maryland county residents like the Wynnes, who earn almost all of the their income outside Maryland, will be able to enjoy the benefits of governmental services provided by Maryland counties without having to pay for them.

The two Justices to watch in this case are Justices Scalia and Thomas. Both Justice Scalia (pdf) and Justice Thomas (pdf) find the dormant Commerce Clause to be of dubious merit but, in adherence to stare decisis, at least Justice Scalia has followed the application of dormant Commerce Clause decisions that were squarely on point with the case at issue. As discussed above, however, the Wynne case raises a unique question under the Commerce Clause, and the Supreme Court's past Commerce Clause decisions are not on point with the facts of, and the question raised by, the Wynne case. It was clear from the oral arguments that Justice Scalia took issue with the Wynnes' position that the dormant Commerce Clause requires the grant of a credit for purposes of the Maryland county income tax (Justice Thomas observed his usual silence during oral arguments). Assuming the free rider problem that concerned Justices Ginsburg, Kagan, and Sotomayor causes them to vote against the Maryland Court of Appeals, Justices Scalia and Thomas will have the opportunity to prevent the extension of the dormant Commerce Clause whose very existence they question. Accordingly, my prediction is that the Supreme Court will reverse the Maryland of Court of Appeals. If I'm wrong, it's not a total loss - we then should at least have the opportunity to read one of the sharply worded dissenting opinions for which Justice Scalia is renowned.