

**RESOLUTION NO. 076-14**

**A RESOLUTION AUTHORIZING THE FINANCE DIRECTOR TO TRANSFER CERTAIN FUND BALANCES FROM RESPECTIVE FUNDS TO OTHER FUNDS PER SECTION 5705.14 ORC ON AN AS NEEDED BASIS IN FISCAL YEAR 2015, LISTED IN EXHIBIT "A"; AND DECLARING AN EMERGENCY**

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

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

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

Section 1. That, pursuant to Section 5705.14 of the ORC and this Resolution, the Finance Director is hereby authorized and directed to transfer monies among the various funds on an as needed basis in Fiscal Year 2015 as listed in Exhibit "A", attached hereto and made a part of this Resolution.

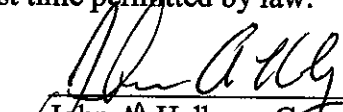
Section 2. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Resolution were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal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

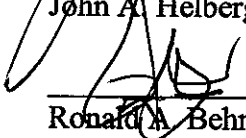
Section 3. That, if any other prior Ordinance or Resolution is found to be in conflict with this Resolution, then the provisions of this Resolution shall prevail. Further, if any portion of this Resolution is found to be invalid for any reason, only that portion shall be held invalid and the remainder shall remain valid.

Section 4. That, this Resolution is declared to be an emergency measure necessary for the immediate preservation of the public peace, health or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to assure the prompt and efficient conduct of the municipal operations related to public peace, health or safety of the City; therefore, provided it receives the required number of votes for passage as emergency legislation, it shall be in full force and effect immediately upon its passage; otherwise, it shall be in full force and effect at the earliest time permitted by law.

Passed: December 15, 2014

Approved: December 15, 2014

  
\_\_\_\_\_  
John A. Helberg, Council President

  
\_\_\_\_\_  
Ronald A. Behm, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

  
Gregory J. Heath, Clerk/Finance Director

*I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Resolution No. 076-14 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the 1<sup>th</sup> day of January, 2015; & I further certify the compliance with rules established in Chapter 103 of the Codified Ordinances Of Napoleon Ohio and the laws of the State of Ohio pertaining to Public Meetings.*

  
Gregory J. Heath, Clerk/Finance Director

**2015 APPROPRIATION BUDGET - TRANSFER OF FUNDS****RESOLUTION No. 076-14, Passed 12/15/2014****2015 BUDGET - TRANSFER OF FUNDS****= TRANSFER AMOUNTS =**  
**FROM TO****FUND NAME, FROM - TO, PURPOSE**

<b>FROM:</b> 100 GENERAL FUND	<b>\$11,500</b>	
<b>TO:</b> 123 SPECIAL EVENTS FUND		<b>\$11,500</b>
<b>Purpose:</b> Subsidize Fall Festival and other events as sponsored through the Chamber of Commerce.		
<b>FROM:</b> 100 GENERAL FUND	<b>\$40,000</b>	
<b>TO:</b> 130 ECONOMIC DEVELOPMENT FUND		<b>\$40,000</b>
<b>Purpose:</b> Subsidize the Economic Development Fund programs due to insufficient funds from the ED F		
<b>FROM:</b> 100 GENERAL FUND	<b>\$1,800</b>	
<b>TO:</b> 295 IRS 125 EMPLOYEE FRINGE BENEFITS FUND		<b>\$1,800</b>
<b>Purpose:</b> Subsidize Administrative Expenditures of Employee 125 Flexible Spending Benefits Fund.		
<b>FROM:</b> 100 GENERAL FUND	<b>\$196,000</b>	
<b>TO:</b> 600 CENTRAL ROTARY CHARGES FUND		<b>\$196,000</b>
<b>Purpose:</b> Subsidize Operating Expenditures of Central Garage Rotary Charges Fund.		
<b>FROM:</b> 147 UNCLAIMED MONIES FUND	<b>\$1,000</b>	
<b>TO:</b> 100 GENERAL FUND		<b>\$1,000</b>
<b>Purpose:</b> Payment of Unclaimed Funds back to the 100 General Fund.		
<b>FROM:</b> 170 MUNICIPAL INCOME TAX FUND	<b>\$1,794,360</b>	
<b>TO:</b> 100 GENERAL FUND		<b>\$1,794,360</b>
<b>Purpose:</b> Net Transfer (62%) of Income Tax Receipts to 100 General Fund.		
<b>FROM:</b> 170 MUNICIPAL INCOME TAX FUND	<b>\$493,210</b>	
<b>TO:</b> 220 RECREATION FUND		<b>\$493,210</b>
<b>Purpose:</b> Transfer of Income Tax Levy Receipts to 220 Recreation Fund.		
<b>FROM:</b> 170 MUNICIPAL INCOME TAX FUND	<b>\$1,099,760</b>	
<b>TO:</b> 400 CAPITAL IMPROVEMENT FUND		<b>\$1,099,760</b>
<b>Purpose:</b> Net Transfer (38%) of Income Tax Receipts to 400 CIP Fund.		
<b>FROM:</b> 180 KWH TAX COLLECTION (GF) FUND	<b>\$316,570</b>	
<b>TO:</b> 100 GENERAL FUND		<b>\$316,570</b>
<b>Purpose:</b> Transfer of Net Balance of KWH Tax Funds into the General Fund.		
<b>FROM:</b> 195 LAW LIBRARY FUND	<b>\$12,500</b>	
<b>TO:</b> 100 GENERAL FUND		<b>\$12,500</b>
<b>Purpose:</b> Transfer of City Share for Highway Patrol Fine Monies per ORC.		

**2015 APPROPRIATION BUDGET - TRANSFER OF FUNDS**

**RESOLUTION No. 076-14, Passed 12/15/2014**

**2015 BUDGET - TRANSFER OF FUNDS**

**= TRANSFER AMOUNTS =**

**FUND NAME, FROM - TO, PURPOSE**

**FROM**

**TO**

<b>FROM:</b> 203 MUNICIPAL MV LIC. TAX FUND	<b>\$12,360</b>	
<b>TO:</b> 310 SA BOND RETIREMENT FUND		<b>\$12,360</b>
<b>Purpose:</b> Debt on State Issue II Zero Interest Loan on Hobson/Reynolds Project.		
<b>FROM:</b> 210 EMS TRANSPORT SERVICE FUND	<b>\$26,000</b>	
<b>TO:</b> 242 FIRE EQUIPMENT FUND		<b>\$26,000</b>
<b>Purpose:</b> City Share of Township Contract (80% of \$90,000/ Yearly) for a Total of \$72,000, Funded \$26,000 from 210 Fund & \$46,000 from 400 Fund.		
<b>FROM:</b> 240 HOTEL-MOTEL TAX FUND	<b>\$40,000</b>	
<b>TO:</b> 100 GENERAL FUND		<b>\$40,000</b>
<b>Purpose:</b> City's Net Share of Total Collections (50%) on a 6% Rate, per Ordinance to 100 General Fund		
<b>FROM:</b> 400 CAPITAL IMPROVEMENT FUND	<b>\$56,570</b>	
<b>TO:</b> 300 GENERAL BOND RETIREMENT FUND		<b>\$56,570</b>
<b>Purpose:</b> Retirement of General Bond Obligation Debt.		
<b>FROM:</b> 400 CAPITAL IMPROVEMENT FUND	<b>\$46,000</b>	
<b>TO:</b> 242 FIRE EQUIPMENT FUND		<b>\$46,000</b>
<b>Purpose:</b> City Share of Township Contract (80% of \$90,000/ Yearly) for a Total of \$72,000, Funded \$26,000 from 210 Fund & \$46,000 from 400 Fund.		
<b>FROM:</b> 400 CAPITAL IMPROVEMENT FUND	<b>\$25,000</b>	
<b>TO:</b> 401 CIP FUNDING RESERVE FUND		<b>\$25,000</b>
<b>Purpose:</b> Funding Reserves for Current and Future Capital Purchases.		
<b>FROM:</b> 438 SCOTT STREET IMPROVEMENT PROJECT FUND	<b>\$96,210</b>	
<b>TO:</b> 400 CAPITAL IMPROVEMENT FUND		<b>\$96,210</b>
<b>Purpose:</b> Close-out of Scott Street Project Fund. Return funds to fund of origination.		
<b>FROM:</b> 438 SCOTT STREET IMPROVEMENT PROJECT FUND	<b>\$137,090</b>	
<b>TO:</b> 520 SEWER REVENUE FUND		<b>\$137,090</b>
<b>Purpose:</b> Close-out of Scott Street Project Fund. Return funds to fund of origination.		
<b>FROM:</b> 500 ELECTRIC REVENUE FUND	<b>\$519,800</b>	
<b>TO:</b> 180 KWH TAX COLLECTION (GF) FUND		<b>\$519,800</b>
<b>Purpose:</b> Transfer to 180 kWH (GF Equivalent) Tax Fund, 100 General Fund share of kWH Tax.		
<b>FROM:</b> 500 ELECTRIC REVENUE FUND	<b>\$500,000</b>	
<b>TO:</b> 503 ELECTRIC DEVELOPMENT FUND		<b>\$500,000</b>
<b>Purpose:</b> Funding Reserves for Current and Future Capital Purchases.		

**2015 APPROPRIATION BUDGET - TRANSFER OF FUNDS**

**RESOLUTION No. 076-14, Passed 12/15/2014**

**2015 BUDGET - TRANSFER OF FUNDS**

**= TRANSFER AMOUNTS =**

**FUND NAME, FROM - TO, PURPOSE**

**FROM**

**TO**

<b>FROM:</b> 510 WATER REVENUE FUND	<b>\$189,640</b>	
<b>TO:</b> 511 WATER DEPR. FUND		<b>\$189,640</b>
<b>Purpose:</b> Funding Reserves for Current and Future Capital Purchases.		
<b>FROM:</b> 510 WATER REVENUE FUND	<b>\$211,630</b>	
<b>TO:</b> 512 WATER DEBT RESERVE FUND		<b>\$211,630</b>
<b>Purpose:</b> Funding for Debt Payments on Water Projects.		
<b>FROM:</b> 510 WATER REVENUE FUND	<b>\$64,390</b>	
<b>TO:</b> 513 WATER OWDA BOND RETIREMENT FUND		<b>\$64,390</b>
<b>Purpose:</b> Funding for OWDA Debt Payments on Water Projects.		
<b>FROM:</b> 510 WATER REVENUE FUND	<b>\$10,130</b>	
<b>TO:</b> 519 WATER PLANT RENOVATION & IMPRMNT. FUND		<b>\$10,130</b>
<b>Purpose:</b> Funding for Debt Service on New Water Plant Fund.		
<b>FROM:</b> 520 SEWER (WWT) REVENUE FUND	<b>\$93,770</b>	
<b>TO:</b> 523 OWDA SA BOND RETIREMENT FUND		<b>\$93,770</b>
<b>Purpose:</b> Funding for OWDA Debt Payments on Sewer Projects.		
<b>FROM:</b> 520 SEWER (WWT) REVENUE FUND	<b>\$679,000</b>	
<b>TO:</b> 521 SEWER REPLACEMENT & IMP. FUND		<b>\$679,000</b>
<b>Purpose:</b> Funding Reserves for Current and Future Capital Purchases.		
<b>FROM:</b> 520 SEWER (WWT) REVENUE FUND	<b>\$449,840</b>	
<b>TO:</b> 522 SEWER UTILITY RESERVE FUND		<b>\$449,840</b>
<b>Purpose:</b> Funding for Capital and Debt Payments.		
<b>FROM:</b> 560 SANITATION REVENUE FUND	<b>\$48,000</b>	
<b>TO:</b> 561 SANITATION DEPRECIATION RES. FUND		<b>\$48,000</b>
<b>Purpose:</b> Funding Reserves for Current and Future Capital Purchases.		
<b>TOTALS - FROM</b>	<b>7,172,130</b>	
<b>TOTALS - TO</b>		<b>7,172,130</b>
	<b>=====</b>	<b>=====</b>