ORDINANCE NO. 080-17

AN ORDINANCE ESTABLISHING THE APPROPRIATION MEASURE (BUDGET) OF THE CITY OF NAPOLEON, OHIO FOR THE FISCAL YEAR ENDING DECEMBER 31, 2018, LISTED IN EXHIBIT "A"; AND DECLARING AN EMERGENCY

WHEREAS, Council desires to pass the annual appropriation measure of the City of Napoleon for the fiscal year ending December 31, 2018;

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

Section 1. That the annual appropriation measure be passed, and the sums as contained in Exhibit "A", attached hereto and made a part of this Ordinance, are set aside and appropriated for the fiscal year ending December 31, 2018.

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

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

Section 4. That, pursuant to 121.03 (f) of the Codified Ordinances of the City of Napoleon, Ohio, this Ordinance is declared to be an Ordinance providing for appropriations for the current expenses of the City appropriations immediately required for the City to operate; therefore, this Ordinance shall be in full force and effect immediately upon its passage, subject to the approval by the Mayor, otherwise it shall take effect at the earliest time permitted by law.

Passed: December 18, 2017

Travis B. Sheaffer, Council President

Approved: December 18, 2017

Jason P. Maassel, Mayor

VOTE ON PASSAGE 6 Yea 0 Nay 0 Abstain

Attest:

Gregory J. Heath

Gregory J. Heath, Clerk/Finance Director

I, Gregory J. Heath, Clerk/Finance Director of the City of Napoleon, do hereby certify that the foregoing Ordinance No. 080-17 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the 26th *day of* December, 2017*; & 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

Gregory J. Heath, Clerk/Finance Director

2018 APPROPRIATION BUDGET - ORIGINAL BUDGET
BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

ORDINANCE No. 080-17 FUND / DEPARTMENT	==== 2018 ORIGINAL APPROVED BUDGET ==== PERSONAL SERVICES	OTHER	TOTAL	2018 FUND TOTAL
100 GENERAL FUND				
1100 City Council/Legislative	40,650	7,700	48,350	
1200 Mayor/Executive	17,250	3,100	20,350	
1300 City Manager/Administrative	231,820	32,920	264,740	
1370 City Manager/Human Resources	92,020	20,030	112,050	
1400 Law Director/Administrative	197,860	49,360	247,220	
1500 Finance/Administrative	436,190	105,990	542,180	
1520 Finance/Utility Billing	129,980	92,620	222,600	
1600 Information Systems/Administrative	163,390	44,950	208,340	
1700 Engineering/City Engineer	441,110	68,350	509,460	
1800 Municipal Court/Judicial	473,090	95,160	568,250	
1900 General Government/Miscellaneous	0	309,400	309,400	
2100 Police/Safety Services	1,683,180	263,240	1,946,420	
2101 Police/Code Enforcement	38,810	10,740	49,550	
2200 Fire/Safety Services	928,250	181,640	1,109,890	
3100 Building Inspections/Zoning & Planning	0	0	0	
4700 Cemetery/Operations	101,630	27,160	128,790	
5130 Service/Buildings, Properties, Equipment	73,140	17,730	90,870	
9800 Reimbursements-Shared Expense	0	23,000	23,000	
9900 Transfer Accounts	0	295,780	295,780	
Total - 100 General Fund	**5,048,370**	**1,648,870**	**6,697,240**	**$6,697,240**
101 GENERAL FUND RESERVE BALANCE FUND				
1900 General Government/Miscellaneous	**0**	**0**	**0**	**$0**
123 SPECIAL EVENTS FUND				
1900 General Government/Miscellaneous	**0**	**11,500**	**11,500**	**$11,500**
130 ECONOMIC DEVELOPMENT FUND				
3500 Economic Development	**0**	**37,400**	**37,400**	**$37,400**
147 UNCLAIMED MONIES FUND				
9400 Unclaimed Monies Agency Accounts	0	1,000	1,000	
9900 Transfer Accounts	0	1,500	1,500	
Total - 147 Unclaimed Monies Fund	**0**	**2,500**	**2,500**	**$2,500**
170 MUNICIPAL INCOME TAX FUND				
1510 Finance/Income Tax Collection	130,080	204,640	334,720	
9900 Transfer Accounts	0	3,865,280	3,865,280	
Total - 170 Municipal Income Tax Fund	**130,080**	**4,069,920**	**4,200,000**	**$4,200,000**
180 kWH TAX (GF) COLLECTION FUND				
9800 Reimbursements-Shared Expense	0	202,940	202,940	
9900 Transfer Accounts	0	317,060	317,060	
Total - 180 kWH Tax (GF) Collection Fund	**0**	**520,000**	**520,000**	**$520,000**

2018 APPROPRIATION BUDGET - ORIGINAL BUDGET
BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

ORDINANCE No. 080-17 FUND / DEPARTMENT	===== 2018 ORIGINAL APPROVED BUDGET ==== PERSONAL SERVICES	OTHER	TOTAL	2018 FUND TOTAL
195 LAW LIBRARY FUND				
1800 Municipal Court/Judicial	0	11,000	11,000	
9900 Transfer Accounts	0	11,000	11,000	
Total - 195 Law Library Fund	**0**	**22,000**	**22,000**	**$22,000**
200 STREET CONSTRN., MAINT. & REPAIR FUND				
5100 Service/Streets Maintenance and Properties	196,630	181,700	378,330	
5110 Service/Ice and Snow Removal	32,000	61,600	93,600	
5120 Service/Strorm Drainage	11,000	8,500	19,500	
Total - 200 Street (SCM&R) Fund	**239,630**	**251,800**	**491,430**	**$491,430**
201 STATE HIGHWAY IMPROVEMENT FUND				
5100 Service/Streets Maintenance and Properties	**0**	**36,200**	**36,200**	**$36,200**
202 MUNICIPAL (50%) MV LICENSE TAX FUND				
5100 Service/Streets Maintenance and Properties	**0**	**25,000**	**25,000**	**$25,000**
203 MUNICIPAL (100%) MV LICENSE TAX FUND				
5100 Service/Streets Maintenance and Properties	0	74,000	74,000	
9900 Transfer Accounts	0	0	0	
Total - 203 Municipal 100% MV License Tax Fund	**0**	**74,000**	**74,000**	**$74,000**
204 COUNTY MV LIC.PERMISSIVE TAX FUND				
5100 Service/Streets Maintenance and Properties	**0**	**56,500**	**56,500**	**$56,500**
210 EMS TRANSPORT SERVICE FUND				
2200 Fire/Safety Services	0	170,000	170,000	
9800 Reimbursements-Shared Expense	0	205,000	205,000	
9900 Transfer Accounts	0	27,440	27,440	
Total - 210 EMS Transport Service Fund	**0**	**402,440**	**402,440**	**$402,440**
220 RECREATION FUND				
4100 Parks/Administrative	111,870	7,000	118,870	
4200 Recreation/Golf Operating	148,460	102,350	250,810	
4300 Recreation/Pool Operating	47,380	56,940	104,320	
4400 Recreation/Programs	245,630	202,190	447,820	
Total - 220 Recreation Fund	**553,340**	**368,480**	**921,820**	**$921,820**
227 NAPOLEON CEMETERY TRUST FUND				
4700 Cemetery/Grounds	**0**	**6,000**	**6,000**	**$6,000**

2018 APPROPRIATION BUDGET - ORIGINAL BUDGET
BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

ORDINANCE No. 080-17 FUND / DEPARTMENT	==== 2018 ORIGINAL APPROVED BUDGET ==== PERSONAL SERVICES	OTHER	TOTAL	2018 FUND TOTAL
240 HOTEL/MOTEL TAX FUND				
3800 Travel and Tourism	0	42,000	42,000	
9900 Transfer Accounts	0	42,000	42,000	
Total - 240 Hotel Motel Tax Fund	0	84,000	84,000	$84,000
242 FIRE EQUIPMENT FUND				
2200 Fire/Safety Services	0	16,000	16,000	$16,000
243 REFUND-FIRE LOSS FUND				
1900 General Government/Miscellaneous	0	0	0	$0
261 CDBG PROGRAM INCOME FUND				
3300 Contracts-Grt.Srv.-MVPLN	0	42,000	42,000	$42,000
270 INDIGENT DRIVERS ALCOHOL FUND				
1800 Municipal Court/Judicial	0	25,000	25,000	$25,000
271 LAW ENFORCEMENT & EDUCATION FUND				
2100 Police/Safety Services	3,000	1,400	4,400	$4,400
272 COURT COMPUTERIZATION FUND				
1800 Municipal Court/Judicial	0	42,100	42,100	
9800 Reimbursements-Shared Expense	0	10,000	10,000	
Total - 272 Court Computerization Fund	0	52,100	52,100	$52,100
273 LAW ENFORCEMENT TRUST FUND				
2100 Police/Safety Services	0	1,000	1,000	$1,000
274 MANDATORY DRUG FINE FUND				
2100 Police/Safety Services	3,000	500	3,500	$3,500
275 MUNICIPAL PROBATION SERVICE FUND				
1810 Municipal Court/Probation Department	6,940	10,700	17,640	$17,640
277 PROBATION OFFICERS GRANT FUND				
1810 Municipal Court/Probation Department	49,290	0	49,290	$49,290
278 COURT SPECIAL PROJECTS FUND				
1800 Municipal Court/Judicial	0	67,750	67,750	$67,750
279 HANDICAP PARKING FINE FUND				
1800 Municipal Court/Judicial	0	1,100	1,100	$1,100
280 CERTIFIED POLICE TRAINING FUND				
1800 Municipal Court/Judicial	5,000	500	5,500	$5,500

2018 APPROPRIATION BUDGET - ORIGINAL BUDGET
BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

ORDINANCE No. 080-17 FUND / DEPARTMENT	==== 2018 ORIGINAL APPROVED BUDGET ==== PERSONAL SERVICES	OTHER	TOTAL	2018 FUND TOTAL
281 INDIGENT DRVS.INTERLCK.& AL.MNTR.FUND				
2100 Police/Safety Services	0	5,000	5,000	$5,000
	=========	=========	=========	
288 JUSTICE REINVESTMENT INCENTIVE GRANT				
1800 Municipal Court/Probation Department	14,740	9,740	24,480	$24,480
	=========	=========	=========	
290 POLICE PENSION FUND				
2100 Police/Safety Services	84,310	0	84,310	$84,310
	=========	=========	=========	
291 FIRE PENSION FUND				
2200 Fire/Safety Services	42,150	0	42,150	$42,150
	=========	=========	=========	
295 IRS 125 BENEFITS PLAN FUND				
1900 General Government/Miscellaneous	0	2,220	2,220	$2,220
	=========	=========	=========	
300 GENERAL BOND RETIREMENT FUND				
8100 General Obligation Debt Services	0	75,820	75,820	$75,820
	=========	=========	=========	
310 SA BOND RETIREMENT FUND				
8500 Special Assessment Debt Services	0	34,980	34,980	$34,980
	=========	=========	=========	
400 CAPITAL IMPROVEMENT FUND				
1100 City Council/Legislative	0	5,500	5,500	
1300 City Manager/Administrative	0	2,730	2,730	
1370 City Manager/Human Resources	0	0	0	
1400 Law Director/Administrative	0	7,000	7,000	
1500 Finance/Administrative	0	55,600	55,600	
1600 Information Systems/Administrative	0	48,500	48,500	
1700 Engineering/City Engineer	0	64,500	64,500	
1800 Municipal Court/Judicial	0	5,000	5,000	
2100 Police/Safety Services	0	87,250	87,250	
2200 Fire/Safety Services	0	26,000	26,000	
4200 Recreation/Golf Operating	0	25,000	25,000	
4300 Recreation/Pool Operating	0	10,000	10,000	
4400 Recreation/Programs	0	0	0	
4700 Cemetery/Grounds	0	10,000	10,000	
5100 Service/Streets Maintenance and Properties	0	3,752,800	3,752,800	
5130 Service/Buildings, Properties, Equipment	0	70,000	70,000	
5200 Service/Garage Rotary	0	0	0	
9900 Transfer Accounts	0	125,310	125,310	
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Total - 400 Capital Improvement Fund	0	4,295,190	4,295,190	$4,295,190
	=========	=========	=========	
401 CIP FUNDING RESERVE FUND				
1900 General Government/Miscellaneous	0	0	0	$0
	=========	=========	=========	

2018 APPROPRIATION BUDGET - ORIGINAL BUDGET
BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

ORDINANCE No. 080-17 FUND / DEPARTMENT	==== 2018 ORIGINAL APPROVED BUDGET ==== PERSONAL SERVICES	OTHER	TOTAL	2018 FUND TOTAL
500 ELECTRIC UTILITY REVENUE FUND				
1520 Finance/Utility Billing	0	30,700	30,700	
6110 Electric/Operations, Distribution System	1,344,330	1,222,200	2,566,530	
6111 Electric/Purchased Power	0	13,300,000	13,300,000	
9800 Reimbursement Accounts-Shared Expenses	0	929,690	929,690	
9900 Transfer Accounts	0	860,500	860,500	
Total - 500 Electric Utility Revenue Fund	**1,344,330**	**16,343,090**	**17,687,420**	**$17,687,420**
503 ELECTRIC DEVELOPMENT FUND				
6110 Electric/Operations, Distribution System	0	433,400	433,400	
9900 Transfer Accounts	0	0	0	
Total - 503 Economic Development Fund	**0**	**433,400**	**433,400**	**$433,400**
510 WATER REVENUE FUND				
1520 Finance/Utility Billing	0	12,280	12,280	
6200 Water/Treatment Plant Operations	554,320	1,285,380	1,839,700	
6210 Water/Distribution System	449,630	366,190	815,820	
9800 Reimbursement Accounts-Shared Expenses	0	495,530	495,530	
9900 Transfer Accounts	0	717,940	717,940	
Total - 510 Water Revenue Fund	**1,003,950**	**2,877,320**	**3,881,270**	**$3,881,270**
511 WATER DEPRECIATION RESERVE FUND				
6210 Water/Distribution System	**0**	**335,000**	**335,000**	**$335,000**
512 WATER DEBT RESERVE FUND				
8300 Revenue Funds Debt Services	**0**	**209,600**	**209,600**	**$209,600**
513 WATER OWDA BOND RETIREMENT FUND				
8300 Revenue Funds Debt Services	**0**	**22,280**	**22,280**	**$22,280**
519 WATER PLANT REN.&IMP.PROJECT FUND				
6200 Water/Treatment Plant Operations	0	10,992,940	10,992,940	
9900 Transfer Accounts	0	72,530	72,530	
Total - 519 Water Plant Ren.& Imp.Prj.Fund	**0**	**11,065,470**	**11,065,470**	**$11,065,470**
520 SEWER (WWT) UTILITY REVENUE FUND				
1520 Finance/Utility Billing	0	12,280	12,280	
6300 Sewer(WWT)/Treatment Plant Operations	639,620	1,391,870	2,031,490	
6310 Sewer(WWT)/Collection System	68,990	101,050	170,040	
6311 Sewer(WWT)/Cleaning, Imp. (SSO & CSO)	173,450	37,850	211,300	
9800 Reimbursement Accounts-Shared Expenses	0	551,890	551,890	
9900 Transfer Accounts	0	1,409,250	1,409,250	
Total - 520 Sewer (WWT) Uty. Revenue Fund	**882,060**	**3,504,190**	**4,386,250**	**$4,386,250**

2018 APPROPRIATION BUDGET - ORIGINAL BUDGET
BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY

ORDINANCE No. 080-17 FUND / DEPARTMENT	2018 ORIGINAL APPROVED BUDGET PERSONAL SERVICES	OTHER	TOTAL	2018 FUND TOTAL
521 SEWER (WWT) UTY.REP. & IMP. FUND				
6300 Sewer(WWT)/Treatment Plant Operations	**0**	**2,262,500**	**2,262,500**	**$2,262,500**
522 SEWER (WWT) UTILITY RESERVE FUND				
8300 Revenue Funds Debt Services	**0**	**451,390**	**451,390**	**$451,390**
523 OWDA SA DEBT RETIREMENT FUND				
8600 Special Assessment Debt Services (OWDA)	**0**	**105,250**	**105,250**	**$105,250**
532 WILLIAMS PUMP STATION IMPROVEMENT PROJECT FUND				
6310 Sewer(WWT)/Collection System	0	1,518,830	1,518,830	
8800 State & EPA Loans Debt Services	0	0	0	
Total - 532 Williams Pump Sta.Imp.Prj.Fund	**0**	**1,518,830**	**1,518,830**	**$1,518,830**
560 SANITATION (REFUSE) REVENUE FUND				
1520 Finance/Utility Billing	0	6,140	6,140	
6400 Sanitation(Refuse)/Collection and Disposal	209,360	168,580	377,940	
6410 Sanitation(Refuse)/SRS-Seasonal Pickup Progr	0	62,550	62,550	
6411 Sanitation(Refuse)/SRS-Yard Waste Site	0	66,550	66,550	
6412 Sanitation(Refuse)/SRS-Mosquito Control	0	68,870	68,870	
6420 Sanitation(Refuse)/Recyling Programs	79,370	67,250	146,620	
9800 Reimbursement Accounts-Shared Expenses	0	161,980	161,980	
9900 Transfer Accounts	0	40,000	40,000	
Total - 560 Sanitation(Refuse) Revenue Fund	**288,730**	**641,920**	**930,650**	**$930,650**
561 SANITATION (REFUSE) DEP.RESERVE FUND				
6400 Sanitation(Refuse)/Collection and Disposal	**0**	**5,000**	**5,000**	**$5,000**
580 METER DEP. (ELECTRIC & WATER) FUND				
6500 Meter Deposits/Unapplied Cash	**0**	**30,000**	**30,000**	**$30,000**
600 CENTRAL GARAGE/FUEL ROTARY FUND				
5200 Service/Central Garage	172,030	92,600	264,630	
5600 Service/Fuel Purchase Rotary	0	55,000	55,000	
Total - 600 Central Garage/Fuel Rotary Fund	**172,030**	**147,600**	**319,630**	**$319,630**
*** GRAND TOTAL - ALL FUNDS**	**$9,870,950**	**$52,210,450**	**$62,081,400**	**$62,081,400**

City of Napoleon, Ohio
2018 Appropriation Budget

Presented in accordance with
City Charter Article II, Section 2.13
by

Jason P. Maassel, Mayor

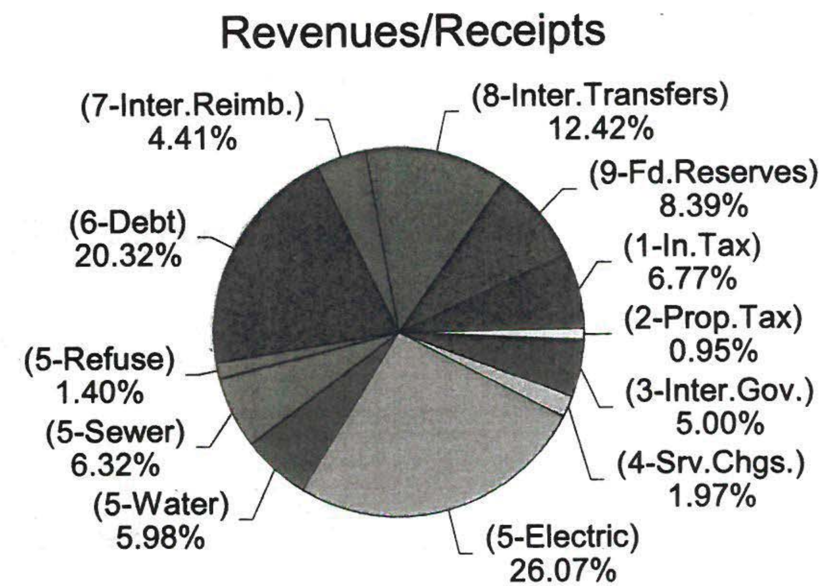
December 4, 2017

2018 APPROPRIATION BUDGET

Revenue/Receipt Funding Sources (All Funds)-

- **<u>* $62,081,400 TOTAL BUDGET</u>**
- (1) $ 4,200,000 City Income Taxes
- (2) $ 587,380 Property,Asmts.,Lodge Taxes
- (3) $ 3,104,060 Intergovernmental Revenues
- (4) $ 1,224,140 Gen.Srv.Chgs.,Fines,Int.,Misc.
- (5) $24,693,460 Utilities-Serv.Charges & Fees
  - Electric $16,184,320
  - Water $ 3,712,670
  - Sewer $ 3,925,880
  - Sanitation(Refuse) $ 870,590
- (6) $12,614,540 Debt-Notes, Bonds & Loans
- (7) $ 2,738,360 Interfund Reimbursables
- (8) $ 7,713,060 Interfund Transfers
- (9) $ 5,206,400 Fund Balance Reserves

2018 Revenue/Receipt Sources
Including Carryin Balances



2018 APPROPRIATION BUDGET

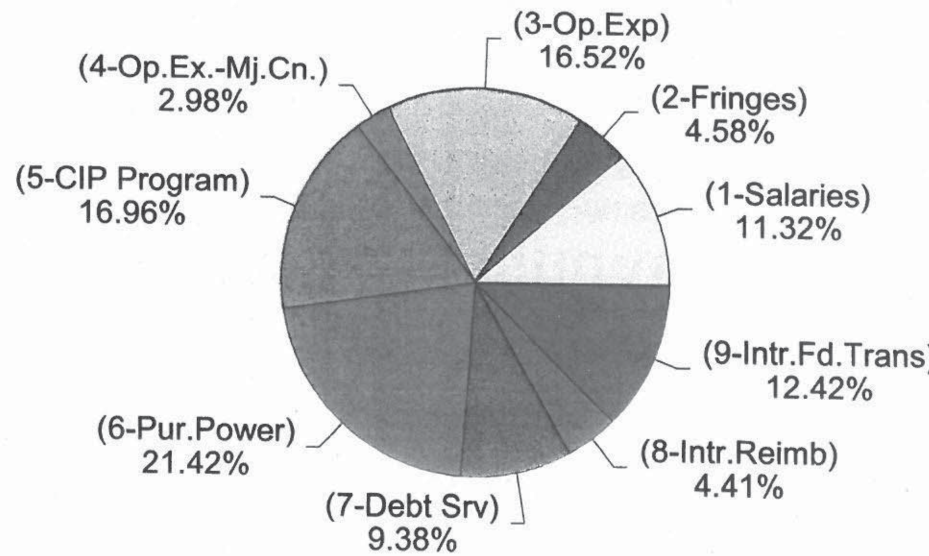
Expenses Budgeted (All Funds) -

- * **$62,081,400 TOTAL BUDGET**
- (1) $ 7,024,540 Salaries & Wages
- (2) $ 2,846,410 Fringe Benefits
- (3) $10,255,670 Operating Expenses
- (4) $ 1,847,490 Oper.Exp.-Major Contracts
- (5) $10,530,660 Capital Improvements
- (6) $13,300,000 Purchased Power Costs
- (7) $ 5,825,210 Debt Service Payments
- (8) $ 2,738,360 Interfund Reimbursable
- (9) $ 7,713,060 Interfund Transfers

2018 Expenditures

By Major Expense Areas

Expenditures



2018 APPROPRIATION BUDGET

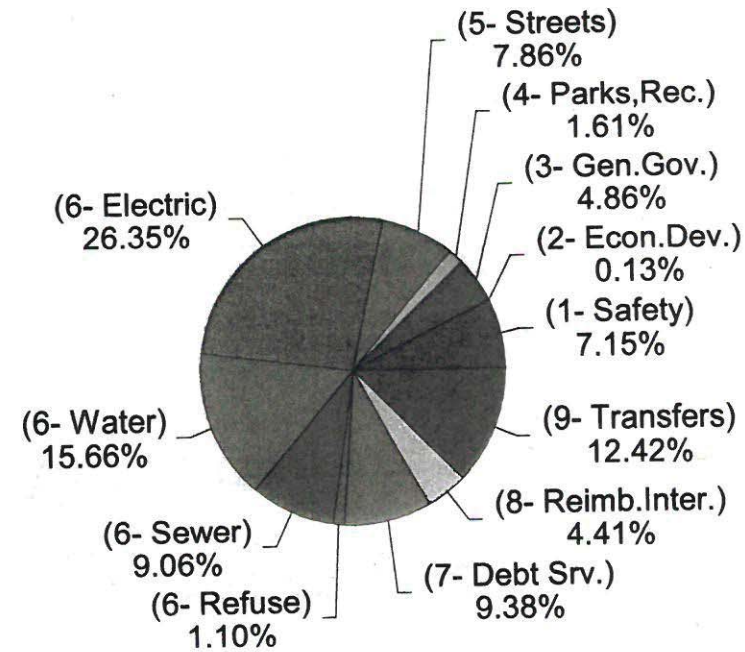
Expenses Budgeted (By Cost Center Function) -

- * **$62,081,400 TOTAL BUDGET**
- (1) $ 4,439,620 Safety-Police, Fire, Health & Court
- (2) $ 79,400 Economic Development & Zoning
- (3) $ 3,018,960 General Government
- (4) $ 998,820 Parks, Recreation & Tourism
- (5) $ 4,878,930 Street Maintenance & Properties
- (6) $32,389,040 Utilities-Operational & Capital
  - Electric $16,360,630
  - Water $ 9,719,830
  - Sewer $ 5,623,210
  - Sanitation(Refuse) $ 685,370
- (7) $ 5,825,210 Debt Payments-Principal & Interest
- (8) $ 2,738,360 Interfund Reimbursables
- (9) $ 7,713,060 Interfund Transfers

2018 Expenditures

By Functional Areas

Expenditures



2018 APPROPRIATION BUDGET

Capital Program (Total Capital Budget $10,530,660)

- ***Major Improvements $8,971,030, Listed Projects >= $97,000:***

✓ Streets - Industrial Drive Improvements	$ 3,820,000
✓ Sewer - Williams Pump Station Improvements (Construction)	$ 1,518,830
✓ Streets - Park St.- Street & Infrastructure Improvements-Ph.III (LTCP 17C)	$ 1,278,500
✓ Streets - Road & Street Programs (Various Projects)	$ 606,600
✓ Sewer - Plant Digester Inspection, Cleaning and Rehabilitation	$ 280,000
✓ Electric - Facilities Improvements & Upgrades (Various Projects)	$ 143,400
✓ Engineering - GIS Program Setup and Operation	$ 115,000
✓ Sewer - Various Emergency Sanitary Repairs and Replacements	$ 100,000
✓ Sewer - VanHyning Pump Station Improvement (Design)	$ 100,000
✓ Electric - Feeder Lines Improvement Project	$ 97,000
✓ Other Assorted Major Improvments & Projects (Various Projects) < $97,000	$ 911,700

2018 APPROPRIATION BUDGET

Capital Program (Total Budget $10,530,660)

- ***Major Equipment and Other Capital $1,559,630, Listed Items >= $38,000:***

✓ Electric - Replace Bucket Truck	$ 290,000
✓ Street - New Street Loader	$ 200,000
✓ Street - Replace Service Truck	$ 70,000
✓ Water - Replace Water Distribution Service Truck	$ 70,000
✓ MIS - Upgrade New Telephone System (City Wide)	$ 54,000
✓ Finance - Upgrade Financial Programs from CMI	$ 53,000
✓ Water - Distribution - Replace Water Line Hangers on Perry St. Bridge	$ 50,000
✓ Water - Distribution - Valve Leak Testing and Repair Program	$ 50,000
✓ Utility - Upgrade Utility Billing Program from CMI	$ 45,000
✓ Police - Police Patrol Car Replacement (1 Units)	$ 38,000
✓ Other Equipment Upgrades & Replacements (Various Items) < $38,000	$ 639,630