

ORDINANCE NO. 059-21

AN ORDINANCE APPORTIONING THE EXPENSES INCURRED INCLUDING WAGES, SALARIES AND FRINGE BENEFITS OF THE MAYOR, COUNCIL, AND VARIOUS OTHER DEPARTMENTS OF THE CITY OF NAPOLEON WHICH ARE NOT OTHERWISE DIRECTLY CHARGED TO SPECIAL AND/OR CAPITAL PROJECTS AMONG VARIOUS ACCOUNTS EFFECTIVE JANUARY 1, 2022; AMENDING ORDINANCE NO.(S) 104-09, 087-19, AND 069-20; AND DECLARING AN EMERGENCY

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

Section 1. That, the expenses incurred, including wages, salary and fringe benefits of the Mayor, City Council, and various departments within the City as found in Exhibit "A," that are not otherwise directly charged to special and/or capital projects, shall be apportioned among the funds using the direct reimbursement method as found in attached Exhibit "A" which is made part of this Ordinance.

Section 2. That, the City Finance Director is directed to adjust the affected funds (retroactive if necessary) effective January 1, 2022 to accomplish the intent of this Ordinance.

Section 3. That, Ordinance No.(s) 104-09, 087-19, and 069-20 are hereby amended.

Section 4. That, it is found and determined that all formal actions of this City Council concerning and relating to the adoption of this Ordinance were adopted in open meetings of this City Council, and that all deliberations of this City Council and any of its committees that resulted in such formal actions were in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code and the Codified Ordinances of Napoleon Ohio.

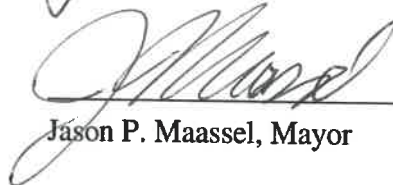
Section 5. That, if any other prior Ordinance or Resolution is found to be in conflict with this Ordinance, then the provisions of this Ordinance shall prevail. Further, if any portion of this Ordinance is found to be invalid for any reason, such decision shall not affect the validity of the remaining portions of this Ordinance or any part thereof.

Section 6. That, this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health, or safety of the City and its inhabitants, and for the further reason that this legislation must be in effect at the earliest possible time to allow for proper payment of wages to employees, proper payment being essential to the harmony of the necessary workforce; therefore, provided 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. Further, the Emergency Clause is necessary to commence the amendments in a timely manner which affects the public peace, health, and safety accessible to our citizens, and for further reasons as stated in the Preamble hereof.

Passed: 12-20-2021

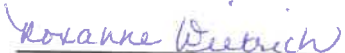

Joseph D. Bialorucki, Council President

Approved: 12-20-2021



Jason P. Maassel, Mayor

VOTE ON PASSAGE 7 Yea 0 Nay 0 Abstain

Attest:


Roxanne Dietrich, Clerk of Council

I, Roxanne Dietrich, Clerk of Council for the City of Napoleon, do hereby certify that the foregoing Ordinance No.059-21 was duly published in the Northwest Signal, a newspaper of general circulation in said City, on the 4th day of January 2022, 2021; & 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.


Roxanne Dietrich, Clerk of Council

2022 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

NOTE: Budgeted Allocations (%'s) were changed by City Council, Ord 104-09, Passed 12/21/2009 and Ord. 087-19 Passed 12/16/19 !

100 GF ADMINISTRATIVE SHARED COSTS & DISPATCHING SERVICES TO ENTERPRISE FUNDS:

100 GF DEPARTMENT -->		= 1100 CITY COUNCIL =		= 1200 MAYORS OFFC. =		= 1300 CITY MANAGER =		= 1370 HUMAN RESRCE. =	
Projected Appropriations -->			54,248 *		21,473 *		422,610 *		126,705
			=====		=====		=====		=====
100 GENERAL FUND-Net Direct	25%		13,562 *	25%	5,368 *	10%	42,261 *	30%	38,012
500 ELECTRIC OPER.FUN	30%		16,274 *	30%	6,442 *	40%	169,044 *	25%	31,676
510 WATER REV. FUND	20%		10,850 *	20%	4,295 *	20%	84,522 *	20%	25,341
520 SEWER REV. FUND	20%		10,850 *	20%	4,295 *	20%	84,522 *	20%	25,341
560 SANTITION FUND	5%		2,712 *	5%	1,074 *	10%	42,261 *	5%	6,335
			=====		=====		=====		=====
Sub-Total Reimbursement	75%		40,686 *	75%	16,105 *	90%	380,349 *	70%	88,694
			=====		=====		=====		=====
Verification Total	100%		54,248 *	100%	21,473 *	100%	422,610 *	100%	126,705
			=====		=====		=====		=====

100 GF DEPARTMENT -->		= 1400 LAW DIRECTOR =		= 1500 FIN/ADMINSTR. =		= 1520 FIN/UTILITY BILL =		= 1600 INF.SYS./ADMIN. =	
Projected Appropriations -->			272,300 *		511,410 *		237,850 *		236,460
			=====		=====		=====		=====
100 GENERAL FUND-Net Direct	30%		81,690 *	10%	51,141 *	0%	0 *	20%	47,292
500 ELECTRIC OPER.FUN	25%		68,075 *	40%	204,564 *	50%	118,925 *	35%	82,761
510 WATER REV. FUND	20%		54,460 *	20%	102,282 *	20%	47,570 *	20%	47,292
520 SEWER REV. FUND	20%		54,460 *	20%	102,282 *	20%	47,570 *	20%	47,292
560 SANTITION FUND	5%		13,615 *	10%	51,141 *	10%	23,785 *	5%	11,823
			=====		=====		=====		=====
Sub-Total Reimbursement	70%		190,610 *	90%	460,269 *	100%	237,850 *	80%	189,168
			=====		=====		=====		=====
Verification Total	100%		272,300 *	100%	511,410 *	100%	237,850 *	100%	236,460
		(1)	=====		=====		=====	(2)	=====

100 GF DEPARTMENT -->		= 1700 ENGINEERING =		= 1900 GENERAL GOV. =		= 2100 POLICE-Dispatch =		= 5130 SV/BLDG.&PROP. =	
Projected Appropriations -->			402,060 *		148,655 *		109,058 *		108,710
			=====		=====		=====		=====
100 GENERAL FUND-Net Direct	8%		32,165 *	15%	22,298 *	87%	94,881 *	20%	21,742
500 ELECTRIC OPER.FUN	33%		132,680 *	50%	74,328 *	10%	10,906 *	30%	32,613
510 WATER REV. FUND	25%		100,515 *	15%	22,298 *	2%	2,181 *	15%	16,307
520 SEWER REV. FUND	34%		136,700 *	15%	22,298 *	0.5%	545 *	15%	16,307
560 SANTITION FUND	0%		0 *	5%	7,433 *	0.5%	545 *	20%	21,742
			=====		=====		=====		=====
Sub-Total Reimbursement	92%		369,895 *	85%	126,357 *	13%	14,178 *	80%	86,968
			=====		=====		=====		=====
Verification Total	100%		402,060 *	100%	148,655 *	100%	109,058 *	100%	108,710
			=====	(3)	=====	(4)	=====		=====

2022		= GRAND TOTALS =		ACCOUNT		FUND FROM		FUND TO	
100 GF DEPARTMENT -->			2,651,540 *						
Projected Appropriations -->			=====						
100 GENERAL FUND-Net Direct	17%		450,414 *						
500 ELECTRIC OPER.FUN	36%		948,291 *	500.9800.59110		948,291			
510 WATER REV. FUND	20%		517,914 *	510.9800.59110		517,914			
520 SEWER REV. FUND	21%		552,463 *	520.9800.59110		552,463			
560 SANTITION FUND	7%		182,467 *	560.9800.59110		182,467			
			=====						
Sub-Total Reimbursement	83%		2,201,135 *	100.0000.49600				2,201,135	
			=====						
Verification Total	100%		2,651,549 *						
			=====						

2022 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

NOTE: Budgeted Allocations (%'s) were changed by City Council, Ord 104-09, Passed 12/21/2009 and Ord. 087-19 Passed 12/16/19 !

NOTE: (1) 1400 Law Director excludes \$36,420 of Direct County Reimbursement for Contracted Prosecutor Services and Administration Fees.

NOTE: (2) 1600 Information Systems excludes \$10,000 of Reimbursed Expense allocated to the 272 Court Computerization Fund.

NOTE: (3) 1900 General Government excludes \$14,000 of Electric, \$1,800 of Water & Sewer and \$20,000 Undefined Contingencies, Total \$35,800.

NOTE: (4) 2100 Police-Dispatch Salary, OT and Fringes, 27% Est for (1 FT Equivalent Dispatcher) allocated for Utility & Operations Calls per Council.

600 CG DEPARTMENT -->		= 5200 CNTRL GARAGE =	ACCOUNT	FUND FROM	FUND TO
Projected Appropriations -->		86,400			
		=====			
100 GENERAL FUND-Net Direct	15%	12,960	100.9800.59110	12,960	

500 ELECTRIC OPER.FUN	35%	30,240	500.9800.59110	30,240	
510 WATER REV. FUND	5%	4,320	510.9800.59110	4,320	
520 SEWER REV. FUND	20%	17,280	520.9800.59110	17,280	
560 SANTITION FUND	25%	21,600	560.9800.59110	21,600	

Sub-Total Reimbursement	85%	73,440	600.0000.49600		86,400

Verification Total	100%	86,400			
	(5)	=====			=====

NOTE: (5) 5200 Garage excludes personnel services.

OTHER SHARED AND DIRECT EXPENSED INTERNAL REIMBURSABLE AMOUNTS:

	ACCOUNT	FUND FROM	FUND TO
100 GENERAL FUND Reimb.-Shared Labor Expenses-Twp	100.9800.59130	10,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		10,000
			=====
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	10,000	
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		10,000
			=====
NOTE: Reimburse Dept 4100 Recreation Director administrative Salary and Fringes for Overseeing Cemetery Operations.			
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	5,500	
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		5,500
			=====
NOTE: Reimburse Dept 4400 Seasonal Worker Salary and Fringes for Shared Duties.			
210 EMS TRANSPORT SERVICE FUND Reimb.-Shared Admin.Expenses	210.9800.59110	205,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		205,000
			=====
NOTE: Reimburse Dept 2200 EMS Salary, Fringes and Other Costs to 100 General Fund.			
272 COURT COMPUTERIZATION FUND Reimb.-Shared Admin.Expenses	272.9800.59110	10,000	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		10,000
			=====
NOTE: Reimburse Dept 1800 MIS Director Budgeted Expenses that are Court Related.			

2022 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

NOTE: Budgeted Allocations (%) were changed by City Council, Ord 104-09, Passed 12/21/2009 and Ord. 087-19 Passed 12/16/19 !

ESTIMATED COST CENTERING OF LABOR SHARING REIMBURSEMENT POSTING:

	ACCOUNT	FUND FROM	FUND TO
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5100.59130	30,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5110.59130	7,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5120.59130	500	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	500.9800.59130	0	
510 WATER REVENUE FUND Reimb.-Shared Labor Expenses	510.9800.59130	5,000	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	520.9800.59130	20,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6400.59160	6,500	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6410.59160	20,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6411.59160	13,500	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6412.59160	8,200	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6420.59160	<u>12,500</u>	
TOTAL FROM - EXPENSE		123,200	
100 GENERAL FUND Reimbursements-Internal	100.0000.49600	3.843%	4,735
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-Internal	200.0000.49600	22.711%	27,980
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-Internal	500.0000.49600	1.115%	1,374
510 WATER REVENUE FUND Reimbursements-Internal	510.0000.49600	18.903%	23,288
520 SEWER UTILITY REVENUE FUND Reimbursements-Internal	520.0000.49600	38.344%	47,240
560 SANITATION (REFUSE)REVENUE FD Reimbursements-Internal	560.0000.49600	7.154%	8,814
600 CENTRAL GARAGE ROTARY FUND Reimbursements-Internal	600.0000.49600	7.930%	9,770
TOTAL TO - REVENUE			123,200

NOTE: Reimburse Direct Labor Salary and Fringes for work performed by Department Personnel in Other Funds, various as needed.

ELECTRIC, WATER & SEWER REIMBURSABLE AMOUNTS FROM 180kWH TAX FUND:

ESTIMATED FUNDS USED FOR RECEIPT ALLOCATION OF ELECTRIC, WATER & SEWER

100 GENERAL FUND Utilities-Electric	100.1800.53110	3.243%	4,000
100 GENERAL FUND Utilities-Electric	100.1900.53110	11.350%	14,000
100 GENERAL FUND Utilities-Electric	100.2100.53110	12.566%	15,500
100 GENERAL FUND Utilities-Electric	100.2200.53110	18.606%	22,950
100 GENERAL FUND Utilities-Electric	100.4700.53110	2.513%	3,100
100 GENERAL FUND Utilities-Water And Sewer	100.1800.53113	1.216%	1,500
100 GENERAL FUND Utilities-Water And Sewer	100.1900.53113	1.459%	1,800
100 GENERAL FUND Utilities-Water And Sewer	100.2100.53113	2.067%	2,550
100 GENERAL FUND Utilities-Water And Sewer	100.2200.53113	5.424%	6,690
100 GENERAL FUND Utilities-Water And Sewer	100.4700.53113	0.405%	<u>500</u>
TOTAL - 100 GENERAL FUND			72,590
200 STREET (SCM&R) FUND Utilities-Electric	200.5100.53110	4.637%	5,720
200 STREET (SCM&R) FUND Utilities-Water And Sewer	200.5100.53113	0.276%	<u>340</u>
TOTAL - 200 STREET CONST.MAINT.& REPAIR FD			6,060
220 RECREATION FUND Utilities-Electric	220.4200.53110	5.270%	6,500
220 RECREATION FUND Utilities-Electric	220.4300.53110	6.486%	8,000
220 RECREATION FUND Utilities-Electric	220.4400.53110	16.214%	20,000
220 RECREATION FUND Utilities-Water And Sewer	220.4200.53113	0.973%	1,200
220 RECREATION FUND Utilities-Water And Sewer	220.4300.53113	4.864%	6,000
220 RECREATION FUND Utilities-Water And Sewer	220.4400.53113	2.432%	<u>3,000</u>
TOTAL - 220 RECREATION FUND			<u>44,700</u>
TOTAL ESTIMATED FUNDS			123,350

	ACCOUNT	FUND FROM	FUND TO
FUNDS AVAILABLE - TOTAL FROM EXPENSE	500,000		
FUNDS AVAILABLE - TOTAL FROM UTILITIES	123,350		
NEW BALANCE AVAILABLE (>0) FOR TRANSFER TO 100 GENERAL FUND	376,650		
180 KWH TAX COLLECTION FUND (GF) Reimb.-Shared Admin.Expenses	180.9800.59110	123,350	
100 GENERAL FUND Reimbursements-City Utilities	100.0000.49650		72,590
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-City Utilities	200.0000.49650		6,060
220 RECREATION FUND Reimbursements-City Utilities	220.0000.49650		44,700

2022 ESTIMATED INTERNAL REIMBURSABLE COSTS - ALLOCATION OF SHARED AND DIRECT COSTS

NOTE: Budgeted Allocations (%'s) were changed by City Council, Ord 104-09, Passed 12/21/2009 and Ord. 087-19 Passed 12/16/19 !

REVENUE SUMMARY - ALLOCATION BY FUND:

	ACCOUNT	FUND FROM	FUND TO
100 GENERAL FUND Reimbursements-Internal	100.0000.49600		2,430,869
100 GENERAL FUND Reimbursements-City Utilities	100.0000.49650		72,590
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-Internal	200.0000.49600		27,980
200 STREET CONST.MAINT.&REPAIR FD Reimbursements-City Utilities	200.0000.49650		6,060
220 RECREATION FUND Reimbursements-Internal	220.0000.49600		15,500
220 RECREATION FUND Reimbursements-City Utilities	220.0000.49650		44,700
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-Internal	500.0000.49600		1,374
500 ELECTRIC UTILITY REVENUE FUND Reimbursements-City Utilities	500.0000.49650		0
510 WATER REVENUE FUND Reimbursements-Internal	510.0000.49600		23,288
510 WATER REVENUE FUND Reimbursements-City Utilities	510.0000.49650		0
520 SEWER UTILITY REVENUE FUND Reimbursements-Internal	520.0000.49600		47,240
520 SEWER UTILITY REVENUE FUND Reimbursements-City Utilities	520.0000.49650		0
560 SANITATION (REFUSE)REVENUE FD Reimbursements-Internal	560.0000.49600		8,814
560 SANITATION (REFUSE)REVENUE FD Reimbursements-City Utilities	560.0000.49650		0
600 CENTRAL GARAGE ROTARY FUND Reimbursements-Internal	600.0000.49600		96,170

REVENUE SUMMARY - GRAND TOTAL

2,774,585

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EXPENDITURE SUMMARY - ALLOCATION BY FUND:

	ACCOUNT	FUND FROM	FUND TO
100 GENERAL FUND Reimb.-Shared Admin.Expenses	100.9800.59110	28,460	
100 GENERAL FUND Reimb.-Shared Labor Expenses-Twp	100.9800.59130	10,000	
180 KWH TAX COLLECTION FUND (GF) Reimb.-Shared Admin.Expenses	180.9800.59110	123,350	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5100.59130	30,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5110.59130	7,000	
200 STREET CONST.MAINT.&REPAIR FD Reimb.-Shared Labor Expenses	200.5120.59130	500	
210 EMS TRANSPORT SERVICE FUND Reimb.-Shared Admin.Expenses	210.9800.59110	205,000	
272 COURT COMPUTERIZATION FUND Reimb.-Shared Admin.Expenses	272.9800.59110	10,000	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Admin.Expenses	500.9800.59110	978,531	
500 ELECTRIC UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	500.9800.59130	0	
510 WATER REVENUE FUND Reimb.-Shared Admin.Expenses	510.9800.59110	522,234	
510 WATER REVENUE FUND Reimb.-Shared Labor Expenses	510.9800.59130	5,000	
519 WATER PLANT IMPROV & RENO FUND Reimb.-Shared Labor Expenses	519.9800.59130	0	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Admin.Expenses	520.9800.59110	569,743	
520 SEWER UTILITY REVENUE FUND Reimb.-Shared Labor Expenses	520.9800.59130	20,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6400.59160	6,500	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6410.59160	20,000	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6411.59160	13,500	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6412.59160	8,200	
560 SANITATION (REFUSE)REVENUE FD Reimb-Direct Salary & Fringe	560.6420.59160	12,500	
560 SANITATION (REFUSE)REVENUE FD Reimb.-Shared Admin.Expenses	560.9800.59110	204,067	

EXPENDITURE SUMMARY - GRAND TOTAL

2,774,585

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