



# City of North Canton, Ohio

Council Office  
145 North Main Street  
North Canton, Ohio 44720-2587  
330.499.3986 . 330.499.2960 Fax

[www.northcantonohio.com](http://www.northcantonohio.com)

[email: citycouncil@northcantonohio.com](mailto:citycouncil@northcantonohio.com)

## NOTICE OF PUBLIC HEARING AND MEETINGS

Mr. Brad Bendle, Floyd Browne Group, will make a presentation of the Hoover District / East Maple Street Preliminary Study **Monday, December 7, 2009 at 6:15 p.m.** in the Council Chamber at North Canton City Hall.

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Notice is hereby given that a public hearing will be held by the Council of the City of North Canton on Monday, December 7, 2009 at 6:45 p.m. in the Council Chamber at North Canton City Hall.

The hearing is with regard to a request to vacate Alley #26 approximately 131.45 feet south of 6<sup>th</sup> Street NE and running in an east-west direction approximately 448.65 feet having Orchard Avenue NE as the western terminus and Park Avenue NE as the eastern terminus located within the corporate limits of the City of North Canton.

Final action thereon will be taken by the Council of the City of North Canton subsequent to the public hearing.

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### Committee of the Whole Meeting Monday, December 7, 2009 – 7:00 p.m.

There will be a meeting of the Committee of the Whole **Monday, December 7, 2009 at 7:00 p.m.** in the Council Chamber at North Canton City Hall.

Items will be discussed as time allows; not necessarily in the order indicated.

1. Ordinance, Rules & Claims Committee

Chairman: Daryl Revoldt  
Vice Chairman: Doug Foltz  
Member: Marcia Kiesling

a. Renewal of Liquor Permits  
Daryl Revoldt

- b. Restriction of Farm Animals  
Daryl Revoldt

2. Personnel & Safety Committee

Chairman: Daniel Peters  
Vice Chairman: Jon Snyder  
Member: Daryl Revoldt

- a. Reappointment of Jordan Greenwald to the Civil Service Commission  
Daniel Peters
- b. Transitional Salary – Randy McFarren  
Daniel Peters
- c. Dispatchers Collective Bargaining Agreement  
Daniel Peters
- d. Exempt Salary Legislation  
Daniel Peters

3. Street & Alley Committee

Chairman: Pat DeOrio  
Vice Chairperson: Marcia Kiesling  
Member: Doug Foltz

- a. Vacation of Alley #26  
Pat DeOrio

4. Finance & Property Committee

Chairman: Jon Snyder  
Vice Chairman: Jeff Davies  
Member: Pat DeOrio

- a. FY2010 Temporary Appropriation  
Jon Snyder
- b. Capital Asset Policy  
Jon Snyder
- c. Supplemental Appropriation; Permit Fees  
Jon Snyder

- d. Supplemental Appropriation; Dispatch Salaries & Wages  
Jon Snyder
- e. Supplemental Appropriation; School Patrol Salaries & Wages  
Jon Snyder
- f. Reimbursement Legislation  
Jon Snyder
- g. Financial Statement – November, 2009  
Jon Snyder

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**Special Council Meeting  
Monday, December 7, 2009**

Notice is hereby given that a Special Meeting of the Council of the City of North Canton will be held **Monday, December 7, 2009 immediately following the Council Meeting** in Council Chamber at North Canton City Hall, pursuant to a written request from the President of Council for consideration of the following:

- 1. Call to Order
- 2. Roll Call
- 3. **Ordinance No. 111-09 – 1<sup>st</sup> Reading – Personnel & Safety Committee**  
An ordinance authorizing the Director of Finance of the City of North Canton to pay an amount equal to the North Canton Director of Law's bi-weekly rate, pursuant to Ordinance No. 123-03, to Randy McFarren through January 29, 2010; authorizing the Mayor of the City of North Canton to enter into a Salary Continuation Agreement by and between the City of North Canton and Randy McFarren, and declaring the same to be an emergency.

Legislation subject to authorization and waiving the rules of council requiring a committee report.

- 4. Adjourn

Gail M. Kalpac  
Clerk of Council



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## NOTICE OF PUBLIC HEARING

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Final action thereon will be taken by the Council of the City of North Canton subsequent to the public hearing.

BY ORDER OF THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Gail M. Kalpac  
Clerk of Council

Published in the Repository: October 27 2009, November 3, 10, 17, 24, December 1, 2009



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December 2, 2009

To: Daryl Revoldt, Chairman  
Ordinance, Rules & Claims Committee

From: Gail M. Kalpac   
Clerk of Council

Re: Expiration of Permits to Sell Alcoholic Beverages

Attached please find a copy of the "Notice to Legislative Authorities" re the above mentioned item.

Ohio Revised Code Section 4303.271(B) provides the legislative authority with the right to object to the renewal of a permit and to request a hearing. Said objection must be postmarked by January 4, 2010 and must be done by a Resolution of Council.

As you know, Acme dba Fred Albrecht Grocery Company, Discount Drug Mart, El Rincon Mexican Restaurant, Erik's Grocery Bag, Fieldcrest of North Canton, The Fairways fka Arrowhead, Grinders & Such, Main Street Grille, Maple Street Commerce, LLC, Marc Glassman Inc. dba Marcs, Scheetz Convenience Store, Sodekho Management, Inc. dba Walsh and the restaurant at Washington Square currently hold permits within the corporate limits of the City of North Canton.

If Council has no objections to these permit renewals, minutes indicating that there are no objections are all that is necessary.

Attachment

c: Council



Ohio Department of Commerce

Division of Liquor Control

6606 Tussing Rd., P.O. Box 4005
Reynoldsburg, OH 43068-9005
(614)644-2360 FAX(614)644-6968
http://www.com.state.oh.us

Ted Strickland
Governor

Kimberly A. Zurz
Director

NOTICE TO LEGISLATIVE AUTHORITIES
Re: Permit Renewal Objections

NOVEMBER 17, 2009

CLERK OF NORTH CANTON CITY COUNCIL
145 N MAIN ST
NORTH CANTON OHIO 44720

Dear Clerk of Legislative Authority:

The purpose of this letter is to notify you that all permits to sell alcoholic beverages in your political subdivision will expire on February 1, 2010. In order to maintain permit privileges, every permit holder must file a renewal application.

Ohio Revised Code Section 4303.271(B) provides the legislative authority with the right to object to the renewal of a permit and to request a hearing. The hearing may be held in the county seat of the county in which the permit premises is located if that request is made in writing. This will be your only opportunity to object to the renewal of a liquor permit premises which might be a problem in your community.

In order to register a valid objection with this Division and obtain a hearing, the legislative authority must pass a resolution which specifies the reason for objecting. The reasons for the objection must be based upon the grounds set forth in Ohio Revised Code Section 4303.292(A). The Chief Legal Officer of your political subdivision must also submit a statement with the resolution that, in the Chief Legal Officer's opinion, the objection is based upon substantial legal grounds within the meaning and intent of Ohio Revised Code Section 4303.292(A). The resolution and Chief Legal Officer's statement must be addressed to the Division of Liquor Control, Attn: Legal Section, 6606 Tussing Road, P.O. Box 4005, Reynoldsburg, Ohio 43068-9005 and postmarked no later than January 4, 2010.

For your convenience, we have enclosed a brochure entitled "How to Object to the Issuance or Renewal of a Liquor Permit", which explains the process in more detail.

You may wish to contact the law enforcement agency for your jurisdiction to determine if it has any information which will aid in your decision whether or not to object and request a hearing. If you wish to obtain a list of permit holders in your jurisdiction, you may now access this list from our website at www.com.ohio.gov/liqr, and at the left click on Permit Holder Info." and then click on "ACTIVE Permit Holders By County,.....(In print image format)". If you do not have access to the internet, this list can be provided by this Division upon written request.

If you have any questions, please contact the Legal Section at (614)644-2489.

Very truly yours,

Terry Poole
Terry Poole, Superintendent

RECEIVED

NOV 24 2009

COUNCIL OFFICE
NORTH CANTON, OHIO

## What Type of Evidence Should Be Submitted at the Hearing?

Evidence must be pertinent to the advisability of granting or renewing the permit. Speculative testimony not supported by sufficient evidence is of little use because Ohio courts have ruled such testimony is insufficient reason not to allow a business to operate.

Although the safety and welfare of Ohio citizens is first priority, the division is guided by statutes, rules and legal cases in determining whether to overrule or sustain an objection. Evidence presented, therefore, should establish that one or more of the following conditions exist, or would exist if the permit is issued:

- Conviction for a crime relating to their ability to operate a liquor establishment of the applicant, any partner, member, officer, director, manager or shareholder owning 10 percent or more of the capital stock;
- An applicant's alcohol or drug addiction;
- An applicant's unfavorable enforcement record and/or operation in disregard for laws, regulations or local ordinances;
- An applicant's misrepresentation of a material fact when applying for the permit;
- Inability of law enforcement officers or authorized agents of the division to gain ready entrance to the premises;

■ The location of the establishment substantially and adversely interfering with the public decency, sobriety, peace, or good order of the neighborhood, or the normal, orderly conduct of a public institution;

■ Saturation in the neighborhood such that the permit applied for would be detrimental to and substantially interfere with the morals, safety or welfare of the public. Saturation means "too many." However, the same number of establishments resulting in saturation in a residential area may not result in saturation in a commercial area.

Because each case is unique, presentation of such evidence may result in the denial of a permit, but does not guarantee it. Additionally, a general objection based on location of an institution, moral beliefs, institutional policy, adequate number of permit premises currently in the neighborhood, inadvisability, or economic and social consequences of drinking do not constitute reasonable bases to reject a permit.

### Ohio Department of Commerce Division of Liquor Control

Bob Taft, Governor

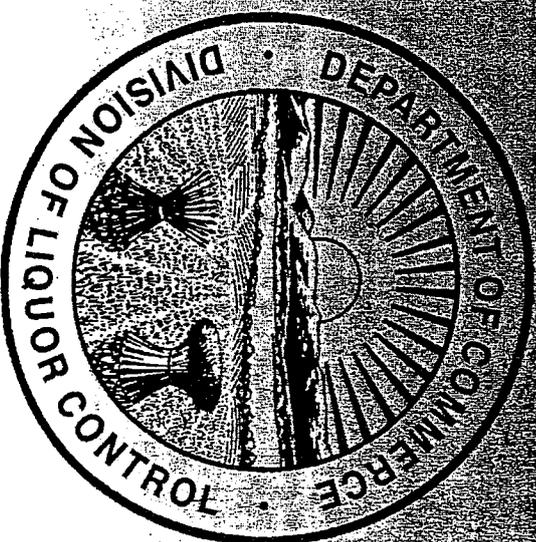
Lt. Governor Jennette Bradley, Director

Rae Ann Estep, Superintendent

*An Equal Opportunity Employer  
& ADA Service Provider*

# HOW TO...

## Object to the Issuance or Renewal of a Liquor Permit



[www.com.state.oh.us](http://www.com.state.oh.us)

## HOW TO OBJECT TO THE ISSUANCE OR RENEWAL OF A LIQUOR PERMIT

Objections may be made to the issuance of a new permit, renewal of a permit, or transfer of ownership and/or location of an existing permit.

### Who is Notified When an Application is Filed for a New Permit, or Transfer of Ownership and/or Location of an Existing Permit?

Before granting a permit to an applicant, the Division of Liquor Control notifies:

- The chief peace officer of the locality affected;
- The legislative authority of that area (city council if within a municipal corporation, or township trustees and county commissioners);
- Public institutions (schools, churches, libraries, public playgrounds and township parks) within 500 feet of the proposed permit premises.

The legislative authority and public institutions then have 30 days after receipt of the notice to request a hearing. Only the legislative authority may request an extension beyond 30 days.

### Who is Notified for Permit Renewals?

Although not required by law, the Division of Liquor Control informs legislative authorities that they may object to annual permit renewals. In order to do so, they must take the following action:

- Adopt a resolution stating the reason for objecting and forward a copy to the division no later than 30 days before the expiration date of the permit;
- Provide a statement to accompany their resolution from the chief legal officer that they have reviewed the resolution, and in their opinion, it is based on substantial legal grounds.

Public institutions within 500 feet of a permit premises have the right to object to a new permit or transfer of ownership and/or location, but not to the renewal of a permit.

### How Can Citizens, Police or Institutions Object to Permits and their Renewals?

Objections should be made to their legislative authority, since governments have an obligation to consider the concerns of their constituents. Requests for a hearing should be sent to:

Ohio Department of Commerce  
Division of Liquor Control  
Licensing Office  
6606 Tussing Rd. P.O. Box 4005  
Reynoldsburg, Ohio 43068-9005

### Where Will the Hearing Be Held?

Hearings are held in Reynoldsburg unless the objecting party requests that the hearing be held in the county seat of the proposed permit business location.

### Who Conducts the Hearing and Decides Whether the Permit is Granted or Denied?

A division attorney serves as the hearing officer and conducts the hearing and forwards a report with recommendation to the division's superintendent. The superintendent makes the final decision to sustain or overrule the objection based on points of law. The permit holder/applicant or legislative authority has 30 days from the mailing of the decision to appeal to the Liquor Control Commission. Public institutions have no legal right to appeal the division's decision.

### Who Must Attend the Hearing?

The objector must appear for his/her objection to be considered. The permit holder/applicant may attend and/or have an attorney represent them. The hearing is public and citizens may attend, but may not present evidence or provide testimony unless designated to do so by the objector or permit holder/applicant.

11/11/09-rm  
Ordinance, Rules & Claims

Ordinance No. -09

An ordinance prohibiting the keeping, harboring or permitting of an excessive number of chickens in the City of North Canton.

WHEREAS, keeping, harboring or permitting an excessive number of chickens creates nuisance conditions in an urban environment; and

WHEREAS, keeping, harboring or permitting an excessive number of chickens disturbs the tranquility of residents; and

WHEREAS, keeping, harboring or permitting an excessive number of chickens creates potentially hazardous conditions situations.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. Definitions:

A. "Person" includes a natural person, association, partnership, limited partnership, limited liability partnership, organization or corporation, limited liability company, professional association, society, foundation, federation, organization or any other legal entity.

B. "Own, keep, harbor or permit" includes having legal title, custody or control over a chicken within the City of North Canton. ~~farm animal.~~

Section 2. No person shall ~~own, keep, harbor or permit~~ more than four chickens or any amount of roosters within the City of North Canton. A person is permitted to keep, harbor or permit four or less chickens if the chickens are: ~~except upon~~  
the following conditions:

A) ~~Four or less chickens are permitted;~~

B) ~~No roosters are permitted;~~

AG) At all times must be kept securely enclosed in a yard or pen of at least twelve (12) square feet that is cleaned on a regular basis to prevent the accumulation of animal waste;

BD) at all times Must be kept at least fifty feet (50') away from any residence;

CE) at all times Must be kept at least twenty feet (20') feet away from any property line; and and

DF) strictly for Must be for personal or household use, rather than for any commercial use.

Section 3. No person shall slaughter any chicken outdoors. ~~not for profit.~~

Section ~~43.~~ Whoever violates this section is guilty of a minor misdemeanor.

Section ~~54.~~ T~~hat~~ this ordinance shall take effect and be in full force from and after the earliest period allowed by law.

North Canton, OH  
Passed:

MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

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CLERK OF COUNCIL

G:\Draft Legislation 2009\Chickens 111109.doc

DRAFT



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December 2, 2009

To: Daniel Peters, Chairman  
Personnel & Safety Committee

From: Gail Kalpac  
Clerk of Council

Re: Civil Service Commission Appointment; Jordan Greenwald

Please consider placing the appointment of Jordan Greenwald to the North Canton Civil Service Commission effective January 1, 2010 through December 31, 2015 on the December 14, 2009 council agenda for formal approval. President of Council Daryl Revoldt contacted Mr. Greenwald and he has agreed to serve another six year term.

Thank you.

c: Council  
Law Department

An ordinance authorizing the Director of Finance of the City of North Canton to pay an amount equal to the North Canton Director of Law's bi-weekly rate, pursuant to Ordinance No. 123-03, to Randy McFarren through January 29, 2010; authorizing the Mayor of the City of North Canton to enter into a Salary Continuation Agreement by and between the City of North Canton and Randy McFarren, and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON,  
COUNTY OF STARK, STATE OF OHIO:

- Section 1. That the Director of Finance of the City of North Canton, be, and is hereby authorized to pay an amount equal to the North Canton Director of Law's bi-weekly rate, pursuant to Ordinance No. 123-03, to Randy McFarren through January 29, 2010.
- Section 2. That the Mayor of the City of North Canton, be, and is hereby authorized to enter into a Salary Continuation Agreement by and between the City of North Canton and Randy McFarren.
- Section 3. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary to allow payment of an amount equal to the North Canton Director of Law's bi-weekly rate to Randy McFarren; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by Council and approval by the Mayor.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL



145 North Main St. • North Canton, OH 44720  
Phone: 330-499-8223 Fax: 330-305-0603  
E-Mail: [ewise@northcantonohio.com](mailto:ewise@northcantonohio.com)

**CITY OF NORTH CANTON**  
**EARLE E. WISE, JR.**  
**DIRECTOR OF ADMINISTRATION**

**Legislation Request for the Committee of the Whole**

December 1, 2009

To: Daryl Revoldt, Council President

Agenda

Date: December 7, 2009

Request: Ordinances for Dispatcher Contract and Exempt Employees

Emergency: Yes

This request is for Ordinances relating to the Dispatchers' contract and the Exempt Employees.

Respectfully,

Earle E. Wise, Jr.  
Director of Administration

c: Director of Finance

**RECEIVED**

DEC 01 2009

COUNCIL OFFICE  
NORTH CANTON, OHIO

An ordinance authorizing the Mayor, Director of Administration and Personnel & Safety Committee of North Canton City Council to enter into a Collective Bargaining Agreement between the City of North Canton and the Ohio Patrolmen's Benevolent Association ("OPBA") Full-Time Dispatchers / Chief Dispatcher, repealing any and all legislation inconsistent herewith and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON,  
COUNTY OF STARK, STATE OF OHIO:

Section 1. That the Mayor, Director of Administration and Personnel & Safety Committee of North Canton City Council, be, and are hereby authorized to enter into a Collective Bargaining Agreement between the City of North Canton and the Ohio Patrolmen's Benevolent Association ("OPBA") Full-Time Dispatchers / Chief Dispatcher.

Section 2. That any and all legislation inconsistent herewith, be, and the same is hereby repealed.

Section 3. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary for the timely effectiveness of the Collective Bargaining Agreement; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by Council and approval by the Mayor.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL

ORDINANCE NO. \_\_\_\_\_

An ordinance amending Chapter 155 Personnel Regulations of Part One-Administrative Code of the Codified Ordinances of the City of North Canton, for the exempt personnel of the City of North Canton, and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1 That Chapter 155 Personnel Regulations of Part One-Administrative Code of the Codified Ordinances of the City of North Canton, for the exempt personnel of the City of North Canton, be, and the same is hereby amended to read as follows:

GENERAL PERSONNEL REGULATIONS

Exempt personnel shall work the necessary hours to properly discharge all duties involved in their respective positions.

Section 2 ANNUAL UNIFORM ALLOWANCE

2.01 An annual uniform allowance of one thousand (\$1,000.00) dollars shall be paid for the positions of Chief of Police and Chief of Fire and Emergency Medical Services.

Section 3 EDUCATION BENEFITS

3.01 The City will provide reimbursement to full-time City employees for tuition, registration and laboratory fees upon successful completion of college, university or other educational courses which are considered applicable and beneficial to the City in the performance of the employee's assigned duties and employment with the City as determined by the responsible departmental authority.

3.02 This ordinance shall not affect any instruction or training required by State Law.

3.03 Reimbursement for expenses permitted are contingent upon appropriation of funds.

3.04 Prior authorization must be given in writing by the responsible departmental authority to qualify for reimbursement. Upon successful completion of education courses so authorized, the departmental authority will authorize the reimbursement to the employee and it shall be paid by appropriated funds. Prior authorization by the departmental authority shall be conclusive that authorized educational courses are applicable and beneficial to the City in the performance of the employee's assigned duties and employment with the City.

3.05 Under no circumstances will the employee be permitted to take education courses during the normal working hours.

Section 4 LONGEVITY PAY PLAN

- 4.01 That there shall be a longevity pay plan for full-time employees of the City of North Canton. Annual longevity payments of \$70.00 per year of service shall be made during the first half of the month of December to all permanent, full-time employees who shall have completed at least five (5) years of continuous service and who shall be in the employ of the City as of November 30<sup>th</sup> of the year in which the longevity payment is made. Determination of longevity pay shall be from December 1<sup>st</sup> to November 30<sup>th</sup>.
- 4.02 Any employee hired prior to August 1, 2003, shall begin to receive longevity after completion of three (3) years at the above rate.

Section 5 HOLIDAY ALLOWANCES

- 5.01 The following paid holidays will be observed by all full-time employees of the City of North Canton and City Offices will be closed on:

New Year's Day	Labor Day
Martin Luther King Day	Thanksgiving Day
President's Day	Friday after Thanksgiving Day
Good Friday	Day before or day after Christmas
Memorial Day	Christmas Day
July 4 <sup>th</sup>	

- 5.02 Holidays listed in Paragraph 5.01 which may fall on Saturday, which is normally not a working day, shall be observed on the preceding Friday.
- 5.03 Holidays listed in Paragraph 5.01 which may fall on Sunday, which is normally not a working day, shall be observed on the preceding Monday.
- 5.04 Holidays listed in Paragraph 5.01 shall be considered as a day worked for accrual of fringe benefits.
- 5.05 On or before the first day of November of each year in respect to the holiday of the day prior or the day after Christmas, the Mayor shall, by administrative order, establish which of the days shall be the paid holiday. If the Mayor fails to make such designation by November 1<sup>st</sup>, the holiday shall be deemed the day prior to Christmas.

Section 6 PERSONAL DAY ALLOWANCES

- 6.01 Full-time employees shall receive sixteen (16) hours personal time per year off work with compensation; such personal time to be designated by the employee with the approval of the proper departmental authority. (Can be taken in one (1) hour increments.)
- 6.02 An employee hired prior to July 1<sup>st</sup> will receive two personal days that year. An employee hired after July 1<sup>st</sup> and prior to September 1<sup>st</sup> will receive one personal day that year and an employee hired after September 1<sup>st</sup> will receive none for that year.

- 6.03 Full-time employees shall receive, in addition, a maximum of three personal days provided they have accrued a minimum of four hundred (400) hours sick leave. Said three personal days to be charged to sick leave. Personal days may be taken in four (4) hour increments provided however that four (4) hours are worked that day.

Section 7 SICK LEAVE REGULATIONS

- 7.01 Sick leave shall be defined as an absence with pay necessitated by: 1) illness or injury to the employee; 2) exposure by the employee to a contagious disease communicable to other employees; and/or 3) illness, injury or death in the employee's immediate family.
- 7.02 Allowance for sick leave for full-time employees of the City of North Canton shall accrue at the rate of four and six-tenth (4.6) hours for every pay period not to exceed 120 hours per year and may accumulate such sick leave to an unlimited amount.
- 7.03 The sick leave regulations of the City of North Canton shall be administered per the provisions of City Regulations.
- 7.04 Sick leave allowance cannot be converted to vacation leave or used to provide wage extension pay or severance pay upon termination of employment for any reason other than retirement.
- 7.05 Upon retirement, an employee of the City of North Canton, shall be paid for fifty (50%) percent of their accumulated sick leave.
- 7.06 Sick leave shall not be used where injury is service connected, but shall be covered by disability pay: DISABILITY PAY Section of this ordinance.
- 7.07 Any sick leave day(s) shall be considered as a day(s) worked for accrual of fringe benefits.
- 7.08 Full-time employees of the City of North Canton shall receive, in addition, a maximum of three personal days per year providing they have accrued a minimum of four hundred hours sick leave with the City. Said three personal days per year to be charged to sick leave.
- 7.09 Sick leave may be taken in one-quarter hour increments.

Section 8 RETIREMENT PROVISIONS

- 8.01 For the purpose of administering Section 8. of this ordinance, retirement is defined as eligible retirement as determined by the Public Employees' Retirement System of Ohio and the Police and Firemen's Disability and Pension Fund.
- 8.02 Disability Retirement is defined as recognition of eligible disability retirement from the Public Employees' Retirement System and the Police and Firemen's Disability and Pension Fund.

Section 9 VACATION REGULATIONS

- 9.01 For the sole purpose of the application of this Section, full-time employees who were employed by the City of North Canton in a calendar year prior to January 1, 2003 shall be deemed to have a service date of January 1 of that year in which their employment commenced.
- 9.02 Full-time exempt personnel may be granted a paid vacation allowance during the first year of employment up to a maximum of two calendar weeks at the discretion of the appointing authority.
- A. The amount of vacation allowance granted shall be on a pro-rata basis, with one (1) day of vacation granted for each full month remaining in that calendar year to a maximum of ten (10) vacation days.
- B. Full-time exempt employees having been employed less than one year on January 1<sup>st</sup> shall be granted a paid vacation allowance of up to two (2) calendar weeks in that calendar year of employment. Any past granting of vacation that complies with this provision is hereby ratified and approved.
- 9.03 ANY FULL-TIME EXEMPT EMPLOYEE WHO HAS GOVERNMENT SERVICE WITH A STATE OR ANY POLITICAL SUBDIVISION OF A STATE MAY HAVE UP TO FIVE YEARS OF THAT OTHER GOVERNMENT SERVICE COUNTED AS YEARS OF EMPLOYMENT WITH THE CITY OF NORTH CANTON FOR THE PURPOSE OF COMPUTING VACATION LEAVE UNDER THIS SECTION. THE AMOUNT OF PRIOR SERVICE WHICH IS TO BE CREDITED, UP TO THE FIVE (5) YEAR MAXIMUM, IS AT THE DISCRETION OF THE APPOINTING AUTHORITY. THIS OTHER GOVERNMENT SERVICE CREDIT SHALL BE IN ADDITION TO ANY ACTUAL YEARS OF EMPLOYMENT WITH THE CITY OF NORTH CANTON. THIS SECTION APPLIES AFTER THE EMPLOYEE HAS COMPLETED ONE YEAR OF FULL-TIME SERVICE WITH THE CITY.**
- 9.04 Full-time employees having been employed one through four years by January 1<sup>st</sup> shall be granted a paid vacation allowance of two calendar weeks in that calendar year of employment.
- 9.05 Full-time employees having been employed five through nine years by January 1<sup>st</sup> shall be granted a paid vacation allowance of three calendar weeks in that calendar year.
- 9.06 Paid vacation allowances for those who have been employed ten through fourteen years by January 1<sup>st</sup> shall be granted four calendar weeks and fifteen through nineteen years by January 1<sup>st</sup> shall be granted five calendar weeks; and twenty years or more shall be granted six calendar weeks.
- 9.07 All vacation allowances shall be granted at a time approved by the department head and with concurrence of the Director of Administration or the Director of Finance for the Finance Department or the President of Council or Clerk of Council for the

Council Office.

- 9.08 A vacation schedule based on the seniority standing of employees will be made up by the department head each year with vacation periods so staggered that the employee's absence will not seriously jeopardize the departmental work schedule for the year.
- 9.09 An extra day of paid vacation allowance will be permitted for all paid holidays falling within a selected vacation period.
- 9.10 When the normal work week is forty hours, the paid vacation allowance will be based thereon.
- 9.11 Three weeks of paid vacation allowance may be carried over to the next calendar year. The three weeks shall be the maximum amount which may be carried over regardless of the year to which the allowance is attributable.
- 9.12 Any employee who shall resign, retire or be laid-off shall be entitled to be paid for vacation allowance earned in the previous year and eligible to be taken in the current year plus vacation earned in the current year at the pro-rata amount of one-twelfth (1/12) for each full month worked subsequent to January 1<sup>st</sup>.
- 9.13 ~~Vacation shall be used in increments of one week or more except that vacations may be used in lesser increments when AS authorized by the proper departmental authority; however, vacation may not be taken in lesser increments than ONE HOUR. four hours.~~
- 9.14 **ANY FULL-TIME EXEMPT EMPLOYEE MAY ELECT TO RECEIVE PAYMENT FOR UP TO EIGHTY (80) HOURS OF ACCUMULATED AND UNUSED VACATION PER YEAR IN LIEU OF USING SAID VACATION. THE HOURLY RATE OF PAY FOR THE VACATION HOURS SHALL BE THE BI-WEEKLY SALARY DIVIDED BY EIGHTY (80).**

Section 10. MILITARY LEAVE

- 10.01 Military leave shall be granted in accordance with all federal and state laws and specifically O.R.C. 5923.03.

Section 11. DISABILITY PAY

- 11.01 Any full time employee of the City of North Canton injured in the line of duty, whose claim is allowed by the Bureau of Workmen's Compensation, shall receive from the City the difference between the amount allowed by the Bureau of Workmen's Compensation and his or her regular pay. There shall be a twelve month limit on the amount the City shall pay.

Section 12. FUNERAL LEAVE

- 12.01 Three days excused absence with pay upon the death of the employee's mother, father, sister, brother, wife, husband, son, daughter, grandparent, mother-in-law,

father-in-law, sister-in-law, brother-in-law, daughter-in-law, son-in-law, stepmother, stepfather, stepchildren, grandchild and grandparent-in-law.

- 12.02 With permission of the department head and the concurrence of the Director of Administration or the Director of Finance for the Finance Department or the President of Council or Clerk of Council for the Council Office, the employee may be allowed one (1) day for a funeral other than that of a relative. This time off shall not be charged against sick leave or vacation allowance but shall be leave with pay.

Section 13. HOSPITALIZATION, MEDICAL INSURANCE, DENTAL, OPTICAL & PRESCRIPTION DRUG PROGRAM

Note: The provisions of this section will comply with and periodically change with the health care package negotiated between the City and the Unions.

- 13.01 All full-time employees and any part-time officials of the City as authorized by Council shall be entitled to hospitalization, medical insurance, dental, optical and prescription drug program.
- 13.02 The Employer shall provide hospitalization, major medical, dental, optical and a prescription drug program ~~the same as or better than the existing coverage as set forth in Appendix A, with modifications to lifetime maximum, prescription co-pays and deductibles, all included~~ **WITH COVERAGE LEVELS SET FORTH IN Appendix A and effective with the December 4, 2006 2009 PLAN renewal.** Other plan design features are set forth below.
- 13.03 Effective January 1, ~~2007~~ **2010**, Bargaining Unit members shall contribute via payroll deduction ~~four percent (4%)~~ **EIGHT PERCENT (8%)** of the monthly COBRA amount **ESTABLISHED IN DECEMBER 2009** for family or single coverage whichever is applicable. The initial employee contribution shall be a ~~maximum of forty (\$40.00) dollars per month for the family plan and fourteen (\$14.00) dollars per month for the single plan. If the COBRA amount increases so that the 4% employee share would exceed the first-year caps, then the caps may be increased up to 10% on January 1, 2008.~~ **IN 2011 THE EMPLOYEE CONTRIBUTION SHALL BE EIGHT PERCENT (8%) OF THE MONTHLY COBRA AMOUNT ESTABLISHED IN DECEMBER 2010. THE 2011 EMPLOYEE CONTRIBUTION SHALL BE NO MORE THAN 110% OF THE MONTHLY EMPLOYEE CONTRIBUTION AMOUNT WHICH WAS IN EFFECT IN 2010.** The Employer will provide the Union Director 30 days notice of any rate change. Said deductions shall be prorated and deducted on a bi-weekly pay period basis. The Employer will ~~establish an~~ **CONTINUE THE** Internal Revenue Service Section 125 Plan ~~as soon as practical~~ so that employee participation as expressed in this section shall be on a pre-tax basis.
- 13.04 The Employer shall adopt a standardized PPO benefit plan with network/non-network deductible and coinsurance as follows:
- Network - ~~\$150~~ **\$250** single/ ~~\$300~~ **\$500** family deductible; 90%/10% coinsurance to a maximum annual out of pocket expense of ~~\$500~~ **\$1,500** single/ ~~\$1,000~~ **\$3,000** family, including deductible.

Non-Network - \$500 single/\$1,000 family deductible; 70%/30% coinsurance to a maximum annual out of pocket expense of ~~\$1,500~~ \$3,000 single/ ~~\$3,000~~ \$6,000 family, including the deductible.

- 13.05 Prescription co-pays shall be \$10 generic, \$20 preferred, \$30 non-preferred, and \$40 life-enhancing with a mandatory generic enforcement component. If a brand name is chosen by the employee over the generic, the cost will be the brand name co-pay plus the difference in cost between the brand name and the generic drug. If a brand name is specifically prescribed for medical reasons, or a generic is unavailable at the time, the brand name co-pay shall apply.

**PRESCRIPTION CO-PAYS SHALL BE AS FOLLOWS:**

	RETAIL CO-PAY	MAIL ORDER CO-PAY
<b>GENERIC: 1<sup>ST</sup> TIER</b>	<b>\$10.00 OR 20%</b> WHICHEVER IS GREATER	<b>\$27.00</b>
<b>PREFERRED: 2<sup>ND</sup> TIER</b>	<b>\$20.00 OR 30%</b> WHICHEVER IS GREATER	<b>\$48.00</b>
<b>PREFERRED: 3<sup>RD</sup> TIER LIFE ENHANCING</b>	<b>\$30.00 OR 35%</b> WHICHEVER IS GREATER	<b>\$74.00</b>
<b>NON-PREFERRED: 4<sup>TH</sup> TIER</b>	<b>\$45.00 OR 50%</b> WHICHEVER IS GREATER	<b>\$95.00</b>

**THE NORTH CANTON PRESCRIPTION PLAN CONTAINS A MANDATORY GENERIC ENFORCEMENT COMPONENT. IF THE EMPLOYEE CHOOSES A BRAND NAME OVER THE GENERIC, THE COST WILL BE THE BRAND NAME CO-PAY PLUS THE DIFFERENCE IN COST BETWEEN THE BRAND NAME AND THE GENERIC DRUG. IF A BRAND NAME IS SPECIFICALLY PRESCRIBED FOR MEDICAL REASONS, OR A GENERIC IS UNAVAILABLE AT THE TIME, THEN THE BRAND NAME CO-PAY SHALL APPLY.**

- 13.06 In network physician's office visits shall have a co-pay of ~~\$15~~ \$25, WHICH SHALL NOT BE APPLIED AGAINST THE MAXIMUM OUT-OF-POCKET. Non-Network office visits will be subject to the co-insurance and deductible, which shall be applied against the maximum out of pocket.

- 13.07 If an employee and spouse are both employed by the City of North Canton, only one shall be entitled to the coverage's set forth above, that being the family plan.

- 13.08 In the event of a change of insurance carrier, the current benefits of major medical and hospitalization, dental, optical and prescription drugs shall not be reduced.

**Section 14. LIFE INSURANCE**

- 14.01 All full-time employees and any part-time officials of the City as authorized by Council shall be entitled to term life insurance coverage in the amount of twenty-five thousand dollars (\$25,000.00). In the event of a change of insurance carrier, the current benefit of term life insurance shall not be reduced.

**Section 15. INSURANCE & SICK LEAVE EFFECTIVE DATES**

- 15.01 All benefits such as sick leave and insurance shall be effective on the first day of the month following the date of employment provided; however, in the case of insurance, it shall be effective on the earliest date permitted by the insurance carrier.

Section 16. JURY DUTY LEAVE

- 16.01 Any employee who is called for jury duty, either Federal, County or Municipal, shall be paid his or her regular salary, less any compensation received for jury duty, as provided for in the OHIO REVISED CODE when said jury duty conflicts with her or his work schedule.
- 16.02 It is understood that Paid Jury Duty Leave will not exceed eighty hours per year without approval of City Council. It will be the employee's responsibility to present to the City the necessary documents, including pay vouchers/check from the Clerk of Courts.

Section 17. MATERNITY LEAVE

- 17.01 Maternity Leave shall include pregnancy, childbirth and related medical conditions.
- 17.02 Upon written request to the Director of Administration, Director of Finance, President of Council or Clerk of Council, whoever is applicable, a pregnant employee may be granted a leave of absence without pay, subject to the following rules.
- A. Length of Leave: Leaves of absence for maternity leave shall be limited to the period of time that the pregnant employee is unable to perform the substantial, material duties of the employee's position. This period may include reasonable pre-delivery, delivery and recovery time, as certified in writing by a physician, not to exceed one hundred and eighty days. Such leave shall not include time being requested for the purposes of child care following the recovery of the employee.
- B. Physician Certificate: A pregnant employee requesting a leave of absence without pay must present, at the time the request is made, a physician's certificate stating the probable period for which the employee will not be able to perform substantial, material duties of the employee's position due to pregnancy, childbirth or related medical conditions.
- C. Sick Leave Usage: Upon request to the Director of Administration, Director of Finance, President of Council or Clerk of Council, whoever is applicable, and in accordance with the rules of the City of North Canton with regard to sick leave, a pregnant employee shall be permitted to use any or all of the employee's accumulated sick leave credit only for the period of time as certified by the physician's certificate that the employee isn't able to work as a result of pregnancy, childbirth or related medical conditions. An employee using sick leave credit shall not be prevented from receiving a leave of absence for maternity leave purposes without pay for the remainder of the period as defined in Paragraph 18.02 A.

- D. Service Credit: Authorized leaves of absence under this rule for maternity leave without pay will count as service credit for all purposes related to seniority, provided the employee has properly returned to service and is not serving a probationary period. Employees that do not return to service from a personal leave of absence for maternity leave shall not receive service credit for the time spent on such leave.
- E. Employee Benefits: Hospitalization and life insurance benefits will remain in effect as long as the employee is on maternity leave as provided for herein.
- F. Return to Service: Upon completion of a leave of absence for maternity leave purposes, without pay, the employee shall be returned to the same or similar position within the employee's former classification.
- G. Failure to Return: An employee, who fails to return to duty upon completion or valid cancellation of leave of absence without pay and without explanation to the Director of Administration, Director of Finance, President of Council or Clerk of Council, whoever is applicable, or their applicable, or their representatives, may be removed from the service of the City. An employee who fails to return to service from a leave of absence without pay and is subsequently removed from the service is deemed to have a termination date corresponding to the starting date of the leave of absence without pay.
- H. Abuse of Leave: If it is found that a leave is not actually being used for the purpose for which it was originally granted, the Director of Administration, Director of Finance, President of Council or Clerk of Council, whoever is applicable, may cancel the leave and direct the employee to report for work by giving written notice to the employee.

## Section 18. PENSION PICKUP

- 18.01 Any employee of the City of North Canton who is a member of the Public Employees Retirement System of Ohio or the Ohio Police and Fire Pension Fund shall have her or his compensation reduced by an amount equivalent to that employee's contribution to the Public Employees Retirement System of Ohio or the Ohio Police and Fire Pension Fund; as the case may be, and that the amount of the employee's contribution to the Public Employees Retirement System of Ohio or the Ohio Police and Fire Pension Fund; as the case may be, be paid by the City of North Canton on behalf of the employee; and that the amount of the contribution so paid on behalf of the employee by the employer be added to the salary or wage of the employee in the calculation of pensions and other benefits and is subject to the City of North Canton income tax. The employee is not given the option of choosing to receive said amount directly instead of having them paid directly to the Public Employees Retirement System of Ohio or the Ohio Police and Fire Pension Fund.
- 18.02 In respect to the employee's contribution to the Public Employees Retirement System of Ohio, that contribution shall be the employee's contribution to the employee's savings fund defined at Section 145.47 of the OHIO REVISED CODE.

Section 19. LEAVE OF ABSENCE

19.01 Leave of Absence may be granted upon written request and approval of the department head. Attendance at job related conferences, meetings, seminars, etc., which result in absence from work, require prior written request and approval from the responsible departmental authority.

Section 20. SALARIES (Bi-Weekly Pay)

Position	Effective 8/1/08 0 % G.W.I.	Effective 1/1/10 0 % G.W.I.
Director of Administration	\$3,343.51	\$3,343.51
Director of Finance	\$2,846.15	\$2,846.15
City Engineer	\$3,299.04	\$3,299.04
Chief of Police	\$3,057.83	\$3,057.83
Chief of Fire & EMS	\$3,057.83	\$3,057.83
Director of Economic Development	\$2,475.55	\$2,600.00
<b>SUPERINTENDENT SERVICE DEPARTMENT</b>		<b>\$2,700.00</b>
Superintendent Permits & Inspection	\$2,475.55	\$2,475.55
Superintendent/ Chief Operator Drinking Water Plant	\$2,475.55	\$2,475.55
Superintendent (Vacant) Utilities & Services	\$2,475.54	\$2,475.55
Superintendent (Vacant) Streets & Parks	\$2,475.54	\$2,475.55
Superintendent (Vacant) Rec., Buildings & Grounds	\$2,475.54	\$2,475.55
Operations Managers: Supervisors of the City's areas of service	\$2,348.27	\$2,348.27 to <b>\$2,475.00</b>
Clerk of Council/Law Dept.	\$2,044.59	\$2,044.59
<b>OFFICE MANAGER/CLERK OF MAYOR'S COURT</b>		<b>\$1,868.58</b>
Admin Assistant IV (Current position)	\$1,868.58	\$1,868.58
<b>ADMIN ASSISTANT III</b>		<b>\$1,384.62</b>
<b>ADMIN ASSISTANT II</b>		<b>\$1,155.00</b>
<b>ADMIN ASSISTANT I</b>		<b>\$ 962.00</b>
Assist Clerk of Council	\$1,575.79	

Section 21. DRUG TESTING POLICY

- 21.01 Drug screening or testing shall be conducted upon reasonable Drug screening. This testing shall be solely for administration purposes and the results obtained shall not be used in any criminal proceeding. Under no circumstances may the results of the drug screening or testing be released to a third party for the use in a criminal prosecution against the affected employee. The following procedures shall not preclude the employer from other administrative action.
- 21.02 Drug testing shall also be authorized when an employee is involved in an on-duty motor vehicle accident which results in bodily injuries to any vehicle occupants or the employee, or when the employee has discharged a weapon while on duty.
- 21.03 All drug screening tests shall be conducted by medical laboratories licensed by the State of Ohio and accredited by the College of American Pathologists or other mutually agreed upon entity. The procedures utilized by the testing lab shall correspond to accepted medical practice. Any positive result shall be confirmed by a mass spectrophotometry procedure (GS-MS), or any approved subsequent state-of-the-art confirmatory test.
- 21.04 Drug screening tests shall be given to employees to detect the illegal use of controlled substances as defined in Section 3719 of the Ohio Revised Code. If the initial screening is positive, the employee's sample shall be subjected to a confirmatory test that shall be administered by a medical laboratory licensed by the State of Ohio and accredited by the College of American Pathologists or other mutually agreed upon entity. The employee may have a second confirmatory test of the split sample done at a lab of his choosing, at this expense. This test shall be given the same evidentiary weight as the previous test, provided a neutral chain of custody remains unbroken.
- A. If all the screening and confirmatory tests are positive, then the employee involved may be required to enter into rehabilitation referral. The City shall maintain the right to discipline the employee in addition to mandating rehabilitation.
  - B. Prior to any notification by the Employer for drug screening or testing, an employee may elect to participate in a rehabilitation or detoxification program, as determined by appropriate medical personnel. The cost of the program will be covered according to the provisions of the employee's health insurance plan.
  - C. An employee who participates in a rehabilitation or detoxification program shall be allowed to use sick leave, vacation leave, or personal days for the period of the rehabilitation. If no such leave credit is available, such employees shall be placed on leave of absence without pay for the period of the rehabilitation leave.
  - D. Upon completion of the program, and provided that a retest demonstrates that the employee is no longer illegally using a controlled substance, and/or subject to any disciplinary action that may be taken pursuant to this Article, the employee shall be returned to his position. Such employee may be subject to random retesting upon return to his position for a period of one (1) year

from the date of his return.

- E. Any employee in the above-mentioned rehabilitation program will not lose any seniority or benefits should it be necessary that he be required to take a medical leave of absence without pay for a period not to exceed ninety (90) days.
- F. If an employee refused to undergo rehabilitation or detoxification pursuant to a lawful order, or he fails to complete a program of rehabilitation, or if he should test positive at any time within one (1) year after his return to work upon completion of the rehabilitation program, the employee shall be subject to disciplinary action.
- G. Except as otherwise provided herein, the cost of all drug screening shall be borne by the City.
- H. For the purpose of this Article "periodic" shall mean not more than three times per year, except that a drug test may be performed at any time upon "reasonable suspicion" of drug use. An employee may be tested more frequently during the one (1) year period after his return from a rehabilitation program.

21.05 For the purpose of implementing the provisions of this Article, each employee shall execute medical releases in order for the City to obtain the results of the drug screening provided for in this Article. The release referred to in this Section shall authorize only the release of examination results pertaining to the drug screening test. Such medical releases shall be provided by the employer.

Section 22. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by Council and approval by the Mayor.

North Canton, Ohio  
Passed:

\_\_\_\_\_

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL

\_\_\_\_\_  
MAYOR DAVID J. HELD

SIGNED: \_\_\_\_\_, 2009

12/2/09-mth  
(Street & Alley)

An ordinance authorizing the vacation of a portion of Alley No. 26, situated approximately 131.45 feet south of 6<sup>th</sup> Street NE and running in an east-west direction approximately 448.65 feet having Orchard Avenue NE as the western terminus and Park Avenue NE as the eastern terminus, and located within the corporate limits of the City of North Canton.

WHEREAS, the City of North Canton initiated said vacation of a portion of Alley No. 26; and

WHEREAS, Council, upon hearing, is satisfied that there is a good cause for such vacations as prayed for, that they will not be detrimental to the general interest, and ought to be made.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

- Section 1. That said portions of Alley No. 26, situated approximately 131.45 feet south of 6<sup>th</sup> Street NE and running in an east-west direction approximately 448.65 feet having Orchard Avenue NE as the western terminus and Park Avenue NE as the eastern terminus, located within the corporate limits of the City of North Canton, be, and the same are hereby vacated.
- Section 2. That a vacation plat is on file in the Engineer's Office and shall be recorded by the City Engineer upon the effective date of this ordinance.
- Section 3. That this ordinance shall take effect and be in full force from and after the earliest period allowed by law.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL



# City of NORTH CANTON, OHIO

145 NORTH MAIN STREET  
NORTH CANTON, OHIO 44720-2587  
www.northcantonohio.com

November 23, 2009

TO: Daryl Revoldt  
President of Council

**RE: Legislation request for FY2010 Temporary Appropriations**

Please find attached a draft of the FY2010 Temporary Appropriations. I am requesting that the above subject matter be placed on the Council of the Whole agenda for Monday, December 7, 2009. The discussion of legislation to adopt for FY2010 a temporary appropriations budget until a permanent budget can be completed. It is necessary for the legislation to have an emergency clause in order to have this adopted prior to December 31, 2009.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Alexander A. Zumbar'.

Alexander A. Zumbar  
Director of Finance

CC: Finance Committee  
Administration

**RECEIVED**

NOV 24 2009

COUNCIL OFFICE  
NORTH CANTON, OHIO

An ordinance to make temporary appropriations for current expenses and other expenditures of the City of North Canton, Ohio, for the period beginning January 1, 2010 and ending December 31, 2010 and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

- Section 1: That in order to provide for the current expenses and other expenditures of the City of North Canton, Ohio, during the period beginning January 1, 2010 and ending December 31, 2010, the following sums attached hereto and incorporated herein as "Attachment A", be, and they are hereby set aside and appropriated.
- Section 2. That the Director of Finance is hereby authorized to draw warrants for payments from any of the appropriations incorporated herein as "Attachment A" upon receiving proper certificates and vouchers therefore, approved by the proper department head and the Mayor or Director of Administration for the Safety and Service Divisions, approved by the Director of Law and President of Council for the Department of Law; and approved by the President of Council or Clerk of Council for the Council Department; and approved by the Director of Finance, or by an ordinance or resolution of Council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance. Provided further, that the appropriations for contingencies can only be expended upon approval of a two-thirds vote of council for items of expense constituting a legal obligation against the City and for the purposes other than those covered by other specific appropriations herein made.
- Section 3. That the Director of Finance, be, and is hereby authorized and directed to make the necessary intra-fund account transfers upon receipt of a written request signed by the Mayor and approved by the Finance & Property Committee of City Council.
- Section 4. That the Director of Finance, be, and is hereby authorized to transfer the following amounts to provide for the current expenses and expenditures for the City of North Canton during the fiscal year ending December 31, 2010:

FROM	TO	AMOUNT
Income Tax Fund	Capital Improvement Fund	\$ 306,250
Income Tax Fund	General Fund	1,225,000
General Fund	Fire Operating Levy Fund	132,500
General Fund	EMS Operating Levy Fund	187,500
General Fund	Street, Const M&R Fund	87,500
General Fund	Capital Improvement Fund	357,555

Section 5. That this ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety, and peace of the City of North Canton, Ohio, and immediately necessary for the timely appropriations for current expenses and other expenditures of the City of North Canton during the fiscal year ending December 31, 2010 and shall take effect and be in force immediately upon its adoption by Council and approval by Mayor.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL

ATTACHMENT A  
INDEX OF APPROPRIATIONS

FUND	2010 TEMP BUDGET	
101 GENERAL	\$ 3,432,465.00	P.1-18
203 INCOME TAX	1,688,750.00	P.19
204 FIRE OPERATING	273,300.00	P.20-21
205 EMS OPERATING	460,150.00	P.22
206 COMPUTER TRUST	2,800.00	P.23
207 ENFORCEMENT AND EDUCATION	1,350.00	P.23
208 STREET CONST M & R	494,133.00	P.24
209 STORM SEWER LEVY	188,000.00	P.25
210 STREET IMPROVEMENT LEVY	121,533.00	P.25
211 MUNICIPAL ROAD	40,000.00	P.25
212 GENERAL TRUST	25,726.98	P.26
213 LAW ENFORCEMENT	-	P.26
214 COMPENSATED ABSENCES	341,275.00	P.27
215 CONTINUING PROF. EDUCATION	4,000.00	P.27
330 CAPITAL IMPROVEMENT	31,833.00	P.28-29
331 PARK DEVELOPMENT	-	P.30
332 ISSUE 2 IMPROVEMENT	-	P.30
333 HOOVER DISTRICT IMP. FUND	2,000,000.00	P. 30
650 WATER REVENUE	2,342,950.00	P.31-33
651 WATER EXP, REP & IMP	1,278,000.00	P.34
652 SEWER REVENUE	1,257,075.00	P.35-36
654 GARBAGE SERVICE	310,100.00	P.37
761 INSURANCE	453,100.00	P.38
870 NORTH CANTON CIC ESCROW	50,000.00	P.39
871 PERMIT FEE	1,000.00	P.39
873 REQUIRED DEPOSITS	2,500.00	P.39
TOTAL APPROPRIATIONS	<u>\$ 14,800,040.98</u>	

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>101 GENERAL FUND</b>		
<b>1. SECURITY OF PERSONS &amp; PROPERTY</b>		
<b><i>POLICE DEPARTMENT ENFORCEMENT</i></b>		
101.101.5100	SALARIES & WAGES	\$ 500,000.00
101.101.5101	SALARIES & WAGES-PT	\$ 20,000.00
101.101.5102	SALARIES & WAGE-DISPATCH	\$ 106,000.00
101.101.5103	OVERTIME - POLICE	\$ 52,000.00
101.101.5104	OVERTIME - DISPATCH	\$ 15,000.00
101.101.5110	P.E.R.S.	\$ 18,000.00
101.101.5111	POLICE PENSION	\$ 104,000.00
101.101.5112	HEALTH INSURANCE	\$ 119,000.00
101.101.5113	LIFE INSURANCE	\$ 1,200.00
101.101.5114	MEDICARE	\$ 7,200.00
101.101.5115	UNIFORMS	
	<b>TOTAL PERSONNEL</b>	<b>942,400.00</b>
101.101.5200	MISC SERVICE & INCIDENTALS	\$ 1,000.00
101.101.5201	MISC SERVICE-LEASE	\$ 12,500.00
101.101.5202	MISC SERVICE-COUNTY JAIL	\$ 250.00
101.101.5203	IMMUNIZATION PROGRAM	\$ 300.00
101.101.5204	IMMOBILIZATION	\$ 200.00
101.101.5210	TRAVEL & TRAINING	\$ 4,000.00
101.101.5215	TELEPHONE	\$ 2,500.00
101.101.5216	ELECTRIC SERVICE	\$ 250.00
101.101.5218	CELL PHONES/PAGING	\$ 3,500.00
101.101.5225	PROFESSIONAL SERVICES-TESTING	\$ 3,000.00
101.101.5230	MAINTENANCE OF EQUIP	\$ 30,000.00
101.101.5233	GENERAL INSURANCE	\$ 7,100.00
101.101.5301	OPERATING SUPPLIES	\$ 8,000.00
101.101.5310	GASOLINE PRODUCTS	\$ 20,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>92,600.00</b>
101.101.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	<b>TOTAL POLICE ENFORCEMENT</b>	<b>\$ 1,035,000.00</b>

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**ACCOUNT DETAILS:**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>2010 TEMP</b>
<b><i>POLICE DEPARTMENT ADMINISTRATION</i></b>		
101.102.5100	SALARIES & WAGES	18,000.00
101.102.5103	OVERTIME	-
101.102.5110	P.E.R.S.	3,000.00
101.102.5112	HEALTH INSURANCE	4,500.00
101.102.5113	LIFE INSURANCE	50.00
101.102.5114	MEDICARE	-
	<b>TOTAL PERSONNEL</b>	<b>25,550.00</b>
101.102.5200	MISC SERVICE & INCIDENTALS	200.00
101.102.5210	TRAVEL & TRAINING	250.00
101.102.5225	PROFESSIONAL SERVICES	1,000.00
101.102.5300	OFFICE SUPPLIES	800.00
101.102.5302	BICYCLE LICENSE SUPPLIES	-
101.102.5303	CRIME PREVENTION SUPPLIES	1,000.00
101.102.5304	DARE PROGRAM SUPPLIES	3,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>6,250.00</b>
101.102.5500	EQUIPMENT	250.00
	<b>TOTAL CAPITAL</b>	<b>250.00</b>
	<b>TOTAL POLICE ADMINISTRATION</b>	<b>\$ 32,050.00</b>
<b><i>SCHOOL PATROL</i></b>		
101.103.5100	SALARIES & WAGES	7,000.00
101.103.5110	P.E.R.S.	1,250.00
101.103.5114	MEDICARE	200.00
	<b>TOTAL PERSONNEL</b>	<b>8,450.00</b>
101.103.5200	MISC SERVICE & INCIDENTALS	50.00
101.103.5301	OPERATING SUPPLIES	250.00
	<b>TOTAL OPERATING COSTS</b>	<b>300.00</b>
	<b>TOTAL SCHOOL PATROL</b>	<b>\$ 8,750.00</b>
<b><i>STREET LIGHTING</i></b>		
101.105.5216	ELECTRIC SERVICE	50,000.00
	<b>TOTAL STREET LIGHTING</b>	<b>\$ 50,000.00</b>
<b>TOTAL SECURITY OF PERSONS &amp; PROPERTY</b>		<b>\$ 1,125,800.00</b>

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>2. PUBLIC HEALTH &amp; WELFARE</b>		
<i>PUBLIC HEALTH ADMINISTRATION</i>		
101.206.5226	COUNTY HEALTH DEPARTMENT	\$ 35,000.00
		\$ 35,000.00
		-187.14%
<b>TOTAL PUBLIC HEALTH &amp; WELFARE</b>		\$ 35,000.00

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>3. LEISURE TIME ACTIVITIES</b>		
<i><b>DOGWOOD SHELTER</b></i>		
101.307.5225	PROFESSIONAL SERVICES	4,000.00
101.307.5231	MAINTENANCE OF FACILITIES	1,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>5,000.00</b>
101.307.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	<b>TOTAL DOGWOOD SHELTER</b>	<b>\$ 5,000.00</b>

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>3. LEISURE TIME ACTIVITIES</b>		
<b>SWIMMING POOL</b>		
101.308.5100	SALARIES & WAGES	\$ -
101.308.5101	SALARIES & WAGES-CONCESSIONS	\$ -
101.308.5103	OVERTIME	\$ -
101.308.5104	OVERTIME - CONCESSIONS	\$ -
101.308.5110	P.E.R.S.	\$ -
101.308.5112	HEALTH INSURANCE	\$ -
101.308.5114	MEDICARE	\$ -
	<b>TOTAL PERSONNEL</b>	
101.308.5200	MISC SERVICE & INCIDENTALS	\$ 100.00
101.308.5201	MISC SERVICE-PETTY CASH	\$ -
101.308.5215	TELEPHONE	\$ 700.00
101.308.5216	ELECTRIC SERVICE	\$ 2,000.00
101.308.5217	GAS SERVICE	\$ 3,500.00
101.308.5230	MAINTENANCE OF EQUIP	\$ 500.00
101.308.5231	MAINTENANCE OF FACILITIES	\$ 500.00
101.308.5233	GENERAL INSURANCE	\$ 1,000.00
101.308.5300	OFFICE SUPPLIES	\$ -
101.308.5301	OPERATING SUPPLIES	\$ 1,000.00
101.308.5302	CONCESSION SUPPLIES	\$ 5,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>14,300.00</b>
101.308.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	<b>TOTAL SWIMMING POOL</b>	<b>\$ 14,300.00</b>

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>3. LEISURE TIME ACTIVITIES</b>		
<b>PARK DEPARTMENT</b>		
101.309.5100	SALARIES & WAGES	\$ 53,000.00
101.309.5103	OVERTIME	\$ 2,000.00
101.309.5104	OVERTIME - SPECIAL EVENTS	\$ -
101.309.5110	P.E.R.S.	\$ 7,000.00
101.309.5112	HEALTH INSURANCE	\$ 12,500.00
101.309.5113	LIFE INSURANCE	\$ 100.00
101.309.5114	MEDICARE	\$ 2,000.00
	<b>TOTAL PERSONNEL</b>	<b>76,600.00</b>
101.309.5200	MISC SERVICE & INCIDENTALS	\$ 200.00
101.309.5210	TRAVEL & TRAINING	\$ 200.00
101.309.5215	TELEPHONE	\$ 2,000.00
101.309.5216	ELECTRIC SERVICE	\$ 5,000.00
101.309.5217	GAS SERVICE	\$ 5,000.00
101.309.5218	CELL PHONES/PAGING	\$ 400.00
101.309.5220	EMERGENCY TREE SERVICE	\$ 3,500.00
101.309.5221	PEST CONTROL	\$ 4,000.00
101.309.5225	PROFESSIONAL SERVICES	\$ -
101.309.5230	MAINTENANCE OF EQUIP	\$ 5,000.00
101.309.5231	MAINTENANCE OF FACILITIES	\$ 10,000.00
101.309.5233	GENERAL INSURANCE	\$ 3,000.00
101.309.5301	OPERATING SUPPLIES	\$ 2,000.00
101.309.5305	SMALL TOOLS & EQUIPMENT	\$ 200.00
101.309.5310	GASOLINE PRODUCTS	\$ 3,500.00
	<b>TOTAL OPERATING COSTS</b>	<b>44,000.00</b>
101.309.5500	EQUIPMENT	
101.309.5501	FACILITIES	
	<b>TOTAL CAPITAL</b>	
	<b>TOTAL PARK MAINTENANCE</b>	<b>\$ 120,600.00</b>
		-176.29%

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>3. LEISURE TIME ACTIVITIES</b>		
<b>CIVIC CENTER</b>		
101.310.5100	SALARIES & WAGES	\$ 21,000.00
101.310.5103	OVERTIME	\$ 400.00
101.310.5110	P.E.R.S.	\$ 3,000.00
101.310.5112	HEALTH INSURANCE	\$ 2,500.00
101.310.5113	LIFE INSURANCE	\$ 100.00
101.310.5114	MEDICARE	\$ 300.00
	<b>TOTAL PERSONNEL</b>	<b>27,300.00</b>
101.310.5200	MISC SERVICE & INCIDENTALS	\$ 100.00
101.310.5215	TELEPHONE	\$ 2,000.00
101.310.5216	ELECTRIC SERVICE	\$ 3,500.00
101.310.5217	GAS SERVICE	\$ 2,500.00
101.310.5220	EMERGENCY TREE SERVICE	\$ 1,000.00
101.310.5225	PROFESSIONAL SERVICES	\$ 5,000.00
101.310.5230	MAINTENANCE OF EQUIP	\$ 1,000.00
101.310.5231	MAINTENANCE OF FACILITIES	\$ 5,000.00
101.310.5233	GENERAL INSURANCE	\$ 1,000.00
101.310.5301	OPERATING SUPPLIES	\$ 1,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>22,100.00</b>
101.310.5500	EQUIPMENT	\$ 200.00
101.310.5501	FACILITIES	\$ 5,000.00
	<b>TOTAL CAPITAL</b>	<b>5,200.00</b>
	TOTAL CIVIC CENTER	\$ 54,600.00
		-142.82%

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>3. LEISURE TIME ACTIVITIES</b>		
<i>RECREATION DEPARTMENT</i>		
101.311.5100	SALARIES & WAGES	\$ 26,000.00
101.311.5103	OVERTIME	400.00
101.311.5110	P.E.R.S.	3,700.00
101.311.5112	HEALTH INSURANCE	5,000.00
101.311.5113	LIFE INSURANCE	100.00
101.311.5114	MEDICARE	100.00
	<b>TOTAL PERSONNEL</b>	<b>35,300.00</b>
101.311.5200	MISC SERVICE & INCIDENTALS	200.00
101.311.5210	TRAVEL & TRAINING	-
101.311.5218	CELL PHONES/PAGING	400.00
101.311.5230	MAINTENANCE OF EQUIP	400.00
101.311.5231	MAINTENANCE OF FACILITIES	1,000.00
101.311.5233	GENERAL INSURANCE	1,000.00
101.311.5300	OFFICE SUPPLIES	100.00
101.311.5301	OPERATING SUPPLIES	400.00
101.311.5310	GASOLINE PRODUCTS	2,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>5,500.00</b>
101.311.5500	EQUIPMENT	-
101.311.5501	FACILITIES	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	<b>TOTAL RECREATION</b>	<b>\$ 40,800.00</b>
 <i>RECREATION PROGRAM</i>		
101.312.5100	SALARIES & WAGES	\$ -
101.312.5114	MEDICARE	-
	<b>TOTAL PERSONNEL</b>	<b>-</b>
101.312.5200	MISC SERVICE & INCIDENTALS	100.00
101.312.5216	ELECTRIC SERVICE	500.00
101.312.5229	CONTRACT PAYMENTS	1,200.00
101.312.5301	OPERATING SUPPLIES	600.00
	<b>TOTAL OPERATING COSTS</b>	<b>2,400.00</b>
	<b>TOTAL RECREATION PROGRAM</b>	<b>\$ 2,400.00</b>
		-183.33%
<b>TOTAL LEISURE TIME ACTIVITIES</b>		<b>\$ 237,700.00</b>
		-243.24%

**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>4. COMMUNITY DEVELOPMENT</b>		
<i>DEPARTMENT OF LICENSES &amp; PERMITS</i>		
101.413.5100	SALARIES & WAGES	\$ 77,000.00
101.413.5103	OVERTIME	200.00
101.413.5110	P.E.R.S.	11,000.00
101.413.5112	HEALTH INSURANCE	16,000.00
101.413.5113	LIFE INSURANCE	200.00
101.413.5114	MEDICARE	1,000.00
	<b>TOTAL PERSONNEL</b>	<b>105,400.00</b>
101.413.5200	MISC SERVICE & INCIDENTALS	400.00
101.413.5205	POSTAGE	1,000.00
101.413.5210	TRAVEL & TRAINING	2,500.00
101.413.5215	TELEPHONE	500.00
101.413.5216	ELECTRIC SERVICE	1,000.00
101.413.5217	GAS SERVICE	200.00
101.413.5218	CELL PHONES/PAGING	500.00
101.413.5223	COPIER LEASE	-
101.413.5225	PROFESSIONAL SERVICES	4,000.00
101.413.5228	MICRO FILMING	200.00
101.413.5229	CONTRACT PAYMENTS	7,000.00
101.413.5230	MAINTENANCE OF EQUIP	1,000.00
101.413.5231	MAINTENANCE OF FACILITIES	500.00
101.413.5233	GENERAL INSURANCE	500.00
101.413.5300	OFFICE SUPPLIES	1,500.00
101.413.5301	PERMITS LIBRARY	1,000.00
101.413.5310	GASOLINE PRODUCTS	600.00
	<b>TOTAL OPERATING COSTS</b>	<b>22,400.00</b>
101.413.5500	EQUIPMENT	2,000.00
	<b>TOTAL CAPITAL</b>	<b>2,000.00</b>
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 129,800.00</b>
		-148.43%

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**ACCOUNT DETAILS:**

<b>ACCOUNT #</b>	<b>DESCRIPTION</b>	<b>2010 TEMP</b>
<b><i>PLANNING COMMISSION</i></b>		
101.414.5200	MISC SERVICE & INCIDENTALS	100.00
101.414.5205	POSTAGE	100.00
101.414.5210	TRAVEL & TRAINING	85.00
101.414.5222	LEGAL ADVERTISING	500.00
101.414.5300	OFFICE SUPPLIES	100.00
	<b>TOTAL OPERATING</b>	<b>\$ 885.00</b>
		-84.75%
<b><i>ZONING &amp; BUILDING STANDARDS</i></b>		
101.415.5205	POSTAGE	50.00
101.415.5210	TRAVEL & TRAINING	-
101.415.5300	OFFICE SUPPLIES	50.00
	<b>TOTAL OPERATING</b>	<b>\$ 100.00</b>
		-100.00%
<b><i>ECONOMIC DEVELOPMENT</i></b>		
101.416.5100	SALARIES & WAGES	34,000.00
101.416.5110	P.E.R.S.	5,000.00
101.416.5112	HEALTH INSURANCE	2,000.00
101.416.5113	LIFE INSURANCE	50.00
101.416.5114	MEDICARE	500.00
	<b>TOTAL PERSONNEL</b>	<b>41,550.00</b>
101.416.5200	MISC SERVICE & INCIDENTALS	1,000.00
101.416.5205	POSTAGE	100.00
101.416.5210	TRAVEL & TRAINING	1,000.00
101.416.5215	TELEPHONE	500.00
101.416.5223	COPIER LEASE	500.00
101.416.5225	PROFESSIONAL SERVICES	12,000.00
101.416.5226	PRINTING & PUBLICATIONS	2,000.00
101.416.5230	MAINT OF EQUIPMENT	1,000.00
101.416.5300	OFFICE SUPPLIES	600.00
	<b>TOTAL OPERATING COSTS</b>	<b>18,700.00</b>
101.416.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>\$ 60,250.00</b>
		-54.58%
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>\$ 191,035.00</b>

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 REQUEST
<b>6. GENERAL GOVERNMENT</b>		
<b>MAYOR'S OFFICE</b>		
101.618.5100	SALARIES & WAGES	\$ 23,000.00
101.618.5110	P.E.R.S.	3,000.00
101.618.5112	HEALTH INSURANCE	8,500.00
101.618.5113	LIFE INSURANCE	100.00
101.618.5114	MEDICARE	400.00
101.618.5118	UNEMPLOYMENT	-
	<b>TOTAL PERSONNEL COSTS</b>	<b>35,000.00</b>
101.618.5200	MISC SERVICE & INCIDENTALS	400.00
101.618.5201	CANTON COURT FEES	-
101.618.5210	TRAVEL & TRAINING	-
101.618.5215	TELEPHONE	500.00
101.618.5218	CELL PHONES/PAGING	-
101.618.5223	COPIER LEASE	750.00
101.618.5225	PROFESSIONAL SERV-MAGISTRATE	1,000.00
101.618.5230	MAINTENANCE OF EQUIP	500.00
101.618.5300	OFFICE SUPPLIES	500.00
	<b>TOTAL OPERATING COSTS</b>	<b>3,650.00</b>
101.618.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	<b>TOTAL MAYOR'S OFFICE</b>	<b>\$ 38,650.00</b>
		<b>-174.13%</b>

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>DIRECTOR OF ADMINISTRATION</b>		
101.619.5100	SALARIES & WAGES	\$ 33,000.00
101.619.5110	P.E.R.S.	5,000.00
101.619.5112	HEALTH INSURANCE	6,000.00
101.619.5113	LIFE INSURANCE	100.00
101.619.5114	MEDICARE	500.00
101.619.5118	UNEMPLOYMENT	-
	<b>TOTAL PERSONNEL</b>	<b>44,600.00</b>
101.619.5200	MISC SERVICE & INCIDENTALS	500.00
101.619.5210	TRAVEL & TRAINING	500.00
101.619.5215	TELEPHONE	800.00
101.619.5218	CELL PHONES/PAGING	-
101.619.5222	LEGAL ADVERTISING	2,000.00
101.619.5223	COPIER LEASE	1,000.00
101.619.5225	PROFESSIONAL SERVICES	3,000.00
101.619.5230	MAINTENANCE OF EQUIP	500.00
101.619.5233	GENERAL INSURANCE	300.00
101.619.5300	OFFICE SUPPLIES	400.00
101.619.5310	GASOLINE PRODUCTS	100.00
	<b>TOTAL OPERATING COSTS</b>	<b>9,100.00</b>
101.619.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	<b>TOTAL DIR OF ADMINISTRATION</b>	<b>\$ 53,700.00</b>
		<b>-148.04%</b>

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION		2010 TEMP
<b>DEPARTMENT OF FINANCE</b>			
101.620.5100	SALARIES & WAGES	\$	36,000.00
101.620.5103	OVERTIME		2,000.00
101.620.5110	P.E.R.S.		5,000.00
101.620.5112	HEALTH INSURANCE		7,000.00
101.620.5113	LIFE INSURANCE		100.00
101.620.5114	MEDICARE		500.00
	<b>TOTAL PERSONNEL</b>		<b>50,600.00</b>
101.620.5200	MISC SERVICE & INCIDENTALS		3,500.00
101.620.5205	POSTAGE		700.00
101.620.5210	TRAVEL & TRAINING		300.00
101.620.5215	TELEPHONE		1,000.00
101.620.5223	COPIER LEASE		750.00
101.620.5225	PROFESSIONAL SERVICES		5,000.00
101.620.5230	MAINTENANCE OF EQUIP		500.00
101.620.5233	GENERAL INSURANCE		-
101.620.5300	OFFICE SUPPLIES		1,000.00
	<b>TOTAL OPERATING COSTS</b>		<b>12,750.00</b>
101.620.5500	EQUIPMENT		1,000.00
	<b>TOTAL CAPITAL</b>		<b>5,000.00</b>
	<b>TOTAL FINANCE DEPT</b>	\$	66,350.00
			-159.76%
<b>ELECTRONIC DATA PROCESSING</b>			
101.621.5215	TELEPHONE	\$	200.00
101.621.5225	PROFESSIONAL SERVICES		-
101.621.5230	MAINTENANCE OF EQUIP		3,500.00
101.621.5300	OFFICE SUPPLIES		100.00
	<b>TOTAL OPERATING COSTS</b>		<b>3,800.00</b>
101.621.5500	EQUIPMENT		1,000.00
	<b>TOTAL CAPITAL</b>		<b>1,000.00</b>
	<b>TOTAL ELECTRONIC DATA PROC</b>	\$	4,800.00
			-94.79%

**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>DIRECTOR OF LAW</b>		
101.622.5100	SALARIES & WAGES	\$ 20,000.00
101.622.5110	P.E.R.S.	3,000.00
101.622.5112	HEALTH INSURANCE	1,000.00
101.622.5113	LIFE INSURANCE	50.00
101.622.5114	MEDICARE	500.00
	<b>TOTAL PERSONNEL</b>	<b>24,550.00</b>
101.622.5200	MISC SERVICE & INCIDENTALS	200.00
101.622.5210	TRAVEL & TRAINING	300.00
101.622.5215	TELEPHONE	200.00
101.622.5223	COPIER LEASE	1,100.00
101.622.5225	PROFESSIONAL SERV-CANTON	6,000.00
101.622.5226	PROFESSIONAL SERV-INDIGENT	500.00
101.622.5227	PROFESSIONAL SERV-LAW	2,000.00
101.622.5228	PROFESSIONAL SERV-ANNEX	5,000.00
101.622.5229	PROFESSIONAL SERV-OTHER	3,000.00
101.622.5300	OFFICE SUPPLIES	200.00
101.622.5301	OPERATING SUPPLIES-LAW LIBRARY	1,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>19,500.00</b>
101.622.5500	EQUIPMENT	1,500.00
	<b>TOTAL CAPITAL</b>	<b>1,500.00</b>
	<b>TOTAL LAW DEPARTMENT</b>	<b>\$ 45,550.00</b>
		-148.52%

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>COUNCIL</b>		
101.623.5100	SALARIES & WAGES	\$ 36,000.00
101.623.5110	P.E.R.S.	5,000.00
101.623.5112	HEALTH INSURANCE	30,000.00
101.623.5113	LIFE INSURANCE	400.00
101.623.5114	MEDICARE	500.00
101.623.5118	UNEMPLOYMENT	2,000.00
	<b>TOTAL PERSONNEL</b>	<b>73,900.00</b>
101.623.5200	MISC SERVICE & INCIDENTALS	500.00
101.623.5210	TRAVEL & TRAINING	100.00
101.623.5215	TELEPHONE	400.00
101.623.5222	LEGAL ADVERTISING	5,000.00
101.623.5223	COPIER LEASE	2,300.00
101.623.5225	PROFESSIONAL SERVICES	2,500.00
101.623.5226	CODIFICATION OF ORDINANCES	2,000.00
101.623.5227	COMMUNICATIONS	-
101.623.5230	MAINTENANCE OF EQUIP	500.00
101.623.5300	OFFICE SUPPLIES	800.00
	<b>TOTAL OPERATING COSTS</b>	<b>14,100.00</b>
101.623.5500	EQUIPMENT	1,000.00
	<b>TOTAL CAPITAL</b>	<b>1,000.00</b>
	TOTAL CITY COUNCIL	\$ 89,000.00
		-216.57%
<b>CIVIL SERVICE COMMISSION</b>		
101.624.5100	SALARIES & WAGES	2,000.00
101.624.5110	P.E.R.S.	300.00
101.624.5112	HEALTH INSURANCE	500.00
101.624.5114	MEDICARE	50.00
	<b>TOTAL PERSONNEL</b>	<b>2,850.00</b>
101.624.5200	MISC SERVICE & INCIDENTALS	100.00
101.624.5222	LEGAL ADVERTISING	900.00
101.624.5225	PROFESSIONAL SERVICES	1,000.00
101.624.5226	CODIFICATION OF RULES	-
101.624.5300	OFFICE SUPPLIES	100.00
101.624.5301	OPERATING SUPPLIES	-
	<b>TOTAL OPERATING COSTS</b>	<b>2,100.00</b>
	TOTAL CIVIL SERVICE COMM	\$ 4,950.00
		-165.15%

ACCOUNT DETAILS:

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>CITY HALL MAINTENANCE</b>		
101.625.5100	SALARIES & WAGES	5,000.00
101.625.5103	OVERTIME	100.00
101.625.5104	OVERTIME - SPECIAL EVENTS	500.00
101.625.5110	P.E.R.S.	1,000.00
101.625.5112	HEALTH INSURANCE	500.00
101.625.5113	LIFE INSURANCE	25.00
101.625.5114	MEDICARE	100.00
	<b>TOTAL PERSONNEL</b>	<b>7,225.00</b>
101.625.5200	MISC SERVICE & INCIDENTALS	-
101.625.5215	TELEPHONE	2,000.00
101.625.5216	ELECTRIC SERVICE	9,000.00
101.625.5217	GAS SERVICE	11,000.00
101.625.5224	SPECIAL EVENTS	-
101.625.5225	PROFESSIONAL SERVICES	6,000.00
101.625.5230	MAINTENANCE OF EQUIP	2,000.00
101.625.5231	MAINTENANCE OF FACILITIES	4,000.00
101.625.5233	GENERAL INSURANCE	-
101.625.5301	OPERATING SUPPLIES	1,000.00
101.625.5305	SMALL TOOLS & EQUIPMENT	-
101.625.5310	GASOLINE PRODUCTS	100.00
	<b>TOTAL OPERATING COSTS</b>	<b>35,100.00</b>
101.625.5500	EQUIPMENT	50.00
101.625.5501	FACILITIES	-
	<b>TOTAL CAPITAL</b>	<b>50.00</b>
	TOTAL CITY HALL MAINT	\$ 42,375.00
		-189.77%

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>DEPARTMENT OF ENGINEERING</b>		
101.626.5100	SALARIES & WAGES	53,000.00
101.626.5103	OVERTIME	2,000.00
101.626.5110	P.E.R.S.	7,500.00
101.626.5112	HEALTH INSURANCE	10,000.00
101.626.5113	LIFE INSURANCE	100.00
101.626.5114	MEDICARE	1,000.00
	<b>TOTAL PERSONNEL</b>	<b>73,600.00</b>
101.626.5200	MISC SERVICE & INCIDENTALS	500.00
101.626.5205	POSTAGE	200.00
101.626.5210	TRAVEL & TRAINING	1,200.00
101.626.5215	TELEPHONE	700.00
101.626.5216	ELECTRIC SERVICE	1,000.00
101.626.5217	GAS SERVICE	200.00
101.626.5218	CELL PHONES/PAGING	1,000.00
101.626.5223	COPIER LEASE	-
101.626.5225	PROFESSIONAL SERVICES	17,000.00
101.626.5227	PROFESSIONAL SERV-ANNEX	5,000.00
101.626.5228	MICRO FILMING	-
101.626.5230	MAINTENANCE OF EQUIP	2,000.00
101.626.5231	MAINTENANCE OF FACILITIES	500.00
101.626.5233	GENERAL INSURANCE	4,500.00
101.626.5300	OFFICE SUPPLIES	1,000.00
101.626.5301	ENGINEERING LIBRARY	500.00
101.626.5305	SMALL TOOLS & EQUIPMENT	100.00
101.626.5310	GASOLINE PRODUCTS	1,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>36,400.00</b>
101.626.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
		\$ 110,000.00
		-146.86%

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>OTHER GENERAL GOVERNMENT</b>		
101.627.5116	WORKERS COMPENSATION	\$ 22,000.00
	<b>TOTAL PERSONNEL</b>	<b>22,000.00</b>
101.627.5200	MISC SERVICE & INCIDENTALS	3,500.00
101.627.5205	POSTAGE CLEARING ACCOUNT	700.00
101.627.5206	COUNTY TREASURER FEES	10,000.00
101.627.5207	DELIQUENT LAND ADVERTISING	50.00
101.627.5208	ELECTION EXPENSE	2,500.00
101.627.5209	MORAL CLAIMS	1,000.00
101.627.5225	PROFESSIONAL SERVICES	8,000.00
101.627.5226	PROFESSIONAL SERV-AUDIT	11,000.00
101.627.5227	CITY WIDE NEWSLETTER	-
101.627.5229	PROFESSIONAL SERVICES-WCOMP	3,000.00
101.627.5233	GENERAL INSURANCE	1,500.00
101.627.5234	SELF-INSURANCE	25,000.00
101.627.5400	REAL PROPERTY TAXES	35,000.00
<b>101.627.5402</b>	<b>MWCD ASSESSMENTS</b>	<b>2,500.00</b>
<b>101.627.5403</b>	<b>PROPERTY TAX REIMBURSEMENT</b>	<b>15,000.00</b>
	<b>TOTAL OPERATING COSTS</b>	<b>118,750.00</b>
101.627.5500	EQUIPMENT	-
101.627.5505	LAND ACQUISTION	-
	<b>TOTAL CAPITAL</b>	<b>1,000.00</b>
		\$ 141,250.00
		-111.40%
<b>TOTAL GENERAL GOVERNMENT</b>		<b>\$ 596,625.00</b>
<b>TRANSFERS INTER-FUND</b>		
101.628.5601	TRANSFERS - GENERAL	\$ -
101.628.5604	TRANSFERS - FIRE	132,500.00
101.628.5605	TRANSFERS - EMS	187,500.00
101.628.5608	TRANSFERS - STREET	87,500.00
101.628.5614	TRANSFERS - COMPENSATED ABS	56,250.00
101.628.5630	TRANSFERS - CAPITAL IMPROVEMENT	357,555.00
101.628.5687	TRANSFERS - CIC ESCROW	-
		\$ 821,305.00
		-113.93%
<b>DEBT SERVICE</b>		
101.801.5800	NOTE PAYMENT	400,000.00
101.801.5802	DEBT ISSUANCE COSTS	2,500.00
101.801.5810	DEBT SERVICE-INTEREST	22,500.00
		\$ 425,000.00
		-123.53%
<b>TOTAL GENERAL FUND</b>		<b>\$ 3,432,465.00</b>
		-151.10%

ACCOUNT DETAILS:

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>203 INCOME TAX FUND</b>		
<i>INCOME TAX DEPARTMENT</i>		
203.631.5100	SALARIES & WAGES	\$ 50,000.00
203.631.5103	OVERTIME	\$ 250.00
203.631.5110	P.E.R.S.	\$ 7,000.00
203.631.5112	HEALTH INSURANCE	\$ 12,000.00
203.631.5113	LIFE INSURANCE	\$ 100.00
203.631.5114	MEDICARE	\$ 1,000.00
203.631.5116	WORKERS COMPENSATION	\$ 1,000.00
	<b>TOTAL PERSONNEL</b>	<b>71,350.00</b>
203.631.5200	MISC SERVICE & INCIDENTALS	\$ 500.00
203.631.5201	LEGAL FEES	\$ 300.00
203.631.5205	POSTAGE	\$ 5,000.00
203.631.5210	TRAVEL & TRAINING	\$ 100.00
203.631.5215	TELEPHONE	\$ 250.00
203.631.5223	COPIER LEASE	\$ 1,000.00
203.631.5225	PROFESSIONAL SERVICES	\$ 4,000.00
203.631.5226	PROFESSIONAL SERV-AUDIT	\$ 3,000.00
203.631.5227	PROFESSIONAL SERV-COLLECTION	\$ 2,000.00
203.631.5230	MAINTENANCE OF EQUIP	\$ 5,000.00
203.631.5300	OFFICE SUPPLIES	\$ 4,000.00
203.631.5401	TRANSFERS - INTRA	\$ -
	<b>TOTAL OPERATING COSTS</b>	<b>25,150.00</b>
203.631.5500	EQUIPMENT	\$ 1,000.00
	<b>TOTAL CAPITAL</b>	<b>1,000.00</b>
203.631.5601	TRANSFERS - GENERAL FUND	\$ 1,225,000.00
203.631.5614	TRANSFERS - COMPENSATED ABS	\$ -
203.631.5630	TRANSFERS - CAPITAL IMPROVEMENT	\$ 306,250.00
203.631.5632	TRANSFERS - ISSUE 2 IMPROVEMENT	\$ -
	<b>TOTAL TRANSFERS</b>	<b>1,531,250.00</b>
203.631.5700	REFUNDS	\$ 60,000.00
	<b>TOTAL INCOME TAX FUND</b>	<b>\$ 1,688,750.00</b>
		-254.57%

**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>204 FIRE DEPARTMENT OPERATING FUND</b>		
<b><i>FIRE SUPPRESSION</i></b>		
204.133.5100	SALARIES & WAGES	\$ 11,000.00
204.133.5101	SALARIES & WAGES-PT	33,000.00
204.133.5103	OVERTIME - FULL TIME	2,000.00
204.133.5104	OVERTIME - PART TIME	500.00
204.133.5105	PT - MANNED AT STATION	20,000.00
204.133.5110	P.E.R.S.	3,000.00
204.133.5112	HEALTH INSURANCE	-
204.133.5113	LIFE INSURANCE	-
204.133.5114	MEDICARE	1,000.00
204.133.5115	UNIFORMS	7,000.00
204.133.5116	WORKERS COMPENSATION	7,000.00
204.133.5117	F.I.C.A.	4,000.00
	<b>TOTAL PERSONNEL COSTS</b>	<b>88,500.00</b>
204.133.5200	MISC SERVICE & INCIDENTALS	500.00
204.133.5201	MISC GRANT EXPENDITURES	3,000.00
204.133.5206	COUNTY TREASURER FEES	500.00
204.133.5210	TRAVEL & TRAINING	2,000.00
204.133.5215	TELEPHONE	2,000.00
204.133.5216	ELECTRIC SERVICE	2,000.00
204.133.5217	GAS SERVICE	4,000.00
204.133.5218	CELL PHONES/PAGING	3,000.00
204.133.5230	MAINTENANCE OF EQUIP	30,000.00
204.133.5231	MAINTENANCE OF FACILITIES	2,000.00
204.133.5232	MAINTENANCE OF AIR PACKS	6,500.00
204.133.5233	GENERAL INSURANCE	6,000.00
204.133.5301	OPERATING SUPPLIES	4,000.00
204.133.5310	GASOLINE PRODUCTS	3,000.00
204.133.5401	TRANSFERS - INTRA	-
	<b>TOTAL OPERATING COSTS</b>	<b>68,500.00</b>
204.133.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
204.133.5614	TRANSFERS - COMPENSATED ABS	3,000.00
	<b>TOTAL FIRE SUPPRESSION</b>	<b>\$ 160,000.00</b>
		-123.38%

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>204 FIRE DEPARTMENT OPERATING FUND</b>		
<i>FIRE PREVENTION BUREAU</i>		
204.134.5100	SALARIES & WAGES	\$ 75,000.00
204.134.5101	SALARIES & WAGES-PART TIME	1,500.00
204.134.5103	OVERTIME	2,500.00
204.134.5110	P.E.R.S.	8,000.00
204.134.5111	OP&F PENSION	6,000.00
204.134.5112	HEALTH INSURANCE	12,000.00
204.134.5113	LIFE INSURANCE	100.00
204.134.5114	MEDICARE	1,500.00
204.134.5116	WORKERS COMPENSATION	1,500.00
	<b>TOTAL PERSONNEL</b>	<b>108,100.00</b>
204.134.5200	MISC SERVICE & INCIDENTALS	500.00
204.134.5210	TRAVEL & TRAINING	1,000.00
204.134.5230	MAINTENANCE OF EQUIP	700.00
204.134.5301	OPERATING SUPPLIES	2,000.00
204.134.5310	GASOLINE PRODUCTS	1,000.00
	<b>TOTAL OPERATING</b>	<b>5,200.00</b>
204.134.5500	EQUIPMENT	-
	<b>TOTAL CAPITAL</b>	<b>-</b>
	TOTAL FIRE PREVENTION	\$ 113,300.00
<b>TOTAL FIRE OPERATING FUND</b>		<b>\$ 273,300.00</b>
		<u>-144.45%</u>

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>205 E.M.S. OPERATING LEVY FUND</b>		
<b>E.M.S. DEPARTMENT</b>		
205.236.5100	SALARIES & WAGES	\$ 190,000.00
205.236.5101	SALARIES & WAGES-PT	22,000.00
205.236.5102	STAND-BY WAGES	9,000.00
205.236.5103	OVERTIME	55,000.00
205.236.5105	PT - MANNED AT STATION	25,000.00
205.236.5110	P.E.R.S.	31,000.00
205.236.5111	OP & F PENSION	10,000.00
205.236.5112	HEALTH INSURANCE	35,000.00
205.236.5113	LIFE INSURANCE	500.00
205.236.5114	MEDICARE	5,000.00
205.236.5115	UNIFORMS	1,000.00
205.236.5116	WORKERS COMPENSATION	11,000.00
205.236.5117	F.I.C.A.	150.00
	<b>TOTAL PERSONNEL</b>	<b>394,650.00</b>
205.236.5200	MISC SERVICE & INCIDENTALS	500.00
205.236.5203	IMMUNIZATION PROGRAM	2,500.00
205.236.5204	CPR TRAINING PROGRAM	1,000.00
205.236.5206	COUNTY TREASURER FEES	1,000.00
205.236.5210	TRAVEL & TRAINING	3,000.00
205.236.5215	TELEPHONE	1,000.00
205.236.5216	ELECTRIC SERVICE	2,500.00
205.236.5217	GAS SERVICE	1,500.00
205.236.5218	CELL PHONES/PAGING	2,500.00
205.236.5225	PROFESSIONAL SERV-EMS BILLING	15,000.00
205.236.5230	MAINTENANCE OF EQUIP	10,000.00
205.236.5231	MAINTENANCE OF FACILITIES	3,000.00
205.236.5233	GENERAL INSURANCE	2,500.00
205.236.5301	OPERATING SUPPLIES	7,500.00
205.236.5310	GASOLINE PRODUCTS	5,000.00
205.236.5401	TRANSFERS - INTRA	-
	<b>TOTAL OPERATING COSTS</b>	<b>58,500.00</b>
205.236.5500	EQUIPMENT	2,000.00
	<b>TOTAL CAPITAL</b>	<b>2,000.00</b>
205.236.5614	TRANSFERS - COMPENSTED ABS	5,000.00
	<b>TOTAL EMS FUND</b>	<b>\$ 460,150.00</b>
		-186.88%

ACCOUNT DETAILS:

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>206 COMPUTER TRUST</b>		
<i>COURT COMPUTER</i>		
206.637.5210	TRAVEL & TRAINING	200.00
206.637.5230	MAINTENANCE OF EQUIP	1,000.00
206.637.5300	OFFICE SUPPLIES	200.00
206.637.5500	EQUIPMENT	500.00
		\$ 1,900.00
		-47.37%
<b>207 ENFORCEMENT AND EDUCATION</b>		
<i>LAW ENFORCEMENT EDUCATION DEPARTMENT</i>		
207.138.5210	TRAVEL & TRAINING	500.00
207.138.5301	OPERATING SUPPLIES	100.00
207.138.5500	EQUIPMENT	50.00
		\$ 650.00
		-107.69%
<hr/> <b>ACCOUNT DETAILS:</b>		

ACCOUNT #	DESCRIPTION	2010 REQUEST
<b>208 STREET CONST MAINT &amp; REPAIR FUND</b>		
<b><i>STREET CONST MAINT &amp; REPAIR DEPARTMENT</i></b>		
208.543.5100	SALARIES & WAGES	\$ 110,000.00
208.543.5103	OVERTIME	14,000.00
208.543.5104	OVERTIME - SPECIAL EVENTS	-
208.543.5110	P.E.R.S.	20,000.00
208.543.5112	HEALTH INSURANCE	35,000.00
208.543.5113	LIFE INSURANCE	500.00
208.543.5114	MEDICARE	2,000.00
208.543.5116	WORKERS COMPENSATION	3,500.00
	<b>TOTAL PERSONNEL</b>	<b>185,000.00</b>
208.543.5200	MISC SERVICE & INCIDENTALS	1,000.00
208.543.5210	TRAVEL & TRAINING	1,000.00
208.543.5215	TELEPHONE	500.00
208.543.5216	ELECTRIC SERVICE	8,000.00
208.543.5217	GAS SERVICE	3,500.00
208.543.5218	CELL PHONES/PAGING	2,500.00
208.543.5220	EMERGENCY TREE SERVICE	2,500.00
208.543.5225	PROFESSIONAL SERV-NUISANCE ANIMA	-
208.543.5226	PROFESSIONAL SERV-AUDIT	500.00
208.543.5227	CONTRACT PAYMENTS-CONCRETE	3,500.00
208.543.5229	CONTRACT PAYMENTS-ASPHALT	50,000.00
208.543.5230	MAINTENANCE OF EQUIP	10,000.00
208.543.5231	MAINTENANCE OF FACILITIES	2,000.00
208.543.5233	GENERAL INSURANCE	5,000.00
208.543.5301	OPERATING SUPPLIES	2,000.00
208.543.5302	TRAFFIC/STREET LIGHTING SUPPLIES	3,500.00
208.543.5303	OPERATING SUPPLIES-SIGNS	3,500.00
208.543.5304	SALT	150,000.00
208.543.5310	GASOLINE PRODUCTS	14,000.00
208.543.5401	TRANSFERS - INTRA	-
	<b>TOTAL OPERATING COSTS</b>	<b>263,000.00</b>
208.543.5500	EQUIPMENT	33,633.00
208.543.5501	EQUIPMENT - TRAFFIC/STREET LIGHTS	9,000.00
	<b>TOTAL CAPITAL</b>	<b>42,633.00</b>
208.543.5614	TRANSFERS - COMPENSATED ABS	3,500.00
		<u>\$ 494,133.00</u>
		-112.45%

**ACCOUNT DETAILS:**

208.543.5500		
Snow plow w/emerg lights (1/3 split Street Levy & Capital)	9,033	
3 Salt spreaders (priority) 1/2 split	19,500	
8' Myer's plow	5,100	

ACCOUNT #	DESCRIPTION	2010 REQUEST
<b>209 STORM SEWER IMPROVEMENT LEVY FUND</b>		
209.745.5100	SALARIES & WAGES	\$ 17,000.00
209.745.5103	OVERTIME	1,500.00
209.745.5206	COUNTY TREASURER FEES	2,000.00
209.745.5225	PROFESSIONAL SERVICES	35,000.00
209.745.5229	CONTRACT PAYMENTS	100,000.00
209.745.5230	MAINTENANCE OF EQUIP	5,000.00
209.745.5231	MAINTENANCE OF FACILITIES	8,000.00
209.745.5233	GENERAL INSURANCE	1,000.00
209.745.5301	OPERATING SUPPLIES	5,000.00
209.745.5302	STREET RESTORATION	3,500.00
209.745.5500	EQUIPMENT	10,000.00
		<u>\$ 188,000.00</u>
		-206.65%
<b>210 STREET IMPROVEMENT LEVY FUND</b>		
210.543.5100	SALARIES & WAGES	17,000.00
210.543.5103	OVERTIME	2,000.00
210.543.5206	COUNTY TREASURER FEES	2,000.00
210.543.5225	PROFESSIONAL SERVICES	15,000.00
210.543.5229	CONTRACT PAYMENTS	65,000.00
210.543.5301	OPERATING SUPPLIES	3,500.00
210.543.5302	OPERATING SUPPLIES-ASPHALT	8,000.00
210.543.5500	EQUIPMENT	9,033.00
		<u>\$ 121,533.00</u>
		-223.78%
<b>211 MUNICIPAL ROAD FUND</b>		
211.543.5229	CONTRACT PAYMENTS	40,000.00
		<u>\$ 40,000.00</u>
		-194.72%

**ACCOUNT DETAILS:**

209.745.5225	NPDES II Stormwater project	20,000
	GIS Mapping	10,000
	Engineering Standards	5,000
210.543.5225	GIS Mapping	10,000
	Engineering Standards	5,000
210.543.5500	Snow Plow with emerg lights (1/3 split Street & Capital)	9,033

ACCOUNT #	DESCRIPTION	2010 REQUEST
<b>212 GENERAL TRUST FUND</b>		
<b>SECURITY OF PERSONS &amp; PROPERTY-POLICE</b>		
212.101.5200	GENERAL TRUST - POLICE	\$ 2,299.26
212.101.5201	GENERAL TRUST-#720 EXPLORER POST	-
212.101.5203	GENERAL TRUST - DARE	4,028.56
		<u>\$ 6,327.82</u>
<b>SECURITY OF PERSONS &amp; PROPERTY-FIRE</b>		
212.133.5200	GENERAL TRUST - FIRE	12,727.79
		<u>\$ 12,727.79</u>
<b>PUBLIC HEALTH</b>		
212.236.5200	GENERAL TRUST - EMS	616.14
		<u>\$ 616.14</u>
<b>LEISURE TIME ACTIVITIES</b>		
212.309.5200	GENERAL TRUST - PARKS	812.86
212.311.5200	GENERAL TRUST - FISHING RODEO	1,742.37
		<u>\$ 2,555.23</u>
<b>GENERAL GOVERNMENT</b>		
212.627.5200	GENERAL TRUST - MAIN ST US FLAGS	
212.627.5201	GENERAL TRUST - BOSS HOOVER	3,500.00
		<u>\$ 3,500.00</u>
<b>TRANSFERS</b>		
212.628.5673	TRANSFERS - INTER	-
		<u>\$ -</u>
<b>TOTAL GENERAL TRUST FUND</b>		<u><u>\$ 25,726.98</u></u>
<b>213 LAW ENFORCEMENT TRUST FUND</b>		
<b>SECURITY OF PERSONS &amp; PROPERTY</b>		
213.101.5301	OPERATING SUPPLIES	-
		<u><u>\$ -</u></u>

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>214 COMPENSATED ABSENCES FUND</b>		
<b>SECURITY OF PERSONS &amp; PROPERTY-POLICE</b>		
214.101.5100	SALARIES & WAGES	\$ 180,000.00
214.101.5114	MEDICARE	-
		<u>\$ 180,000.00</u>
<b>SECURITY OF PERSONS &amp; PROPERTY-FIRE</b>		
214.133.5100	SALARIES & WAGES	
214.133.5114	MEDICARE	
		<u>\$ -</u>
<b>PUBLIC HEALTH</b>		
214.236.5100	SALARIES & WAGES	
214.236.5114	MEDICARE	
		<u>\$ -</u>
<b>LEISURE TIME ACTIVITIES</b>		
214.309.5100	SALARIES & WAGES	\$ 25,000.00
214.309.5114	MEDICARE	-
		<u>\$ 25,000.00</u>
<b>COMMUNITY ENVIRONMENT</b>		
214.413.5100	SALARIES & WAGES	
214.413.5114	MEDICARE	
		<u>\$ -</u>
<b>TRANSPORTATION</b>		
214.543.5100	SALARIES & WAGES	70,000.00
214.543.5114	MEDICARE	1,025.00
		<u>\$ 71,025.00</u>
<b>GENERAL GOVERNMENT</b>		
214.627.5100	SALARIES & WAGES	\$ 15,000.00
214.627.5114	MEDICARE	250
		<u>\$ 15,250.00</u>
<b>BASIC UTILITY SERVICES</b>		
214.745.5100	SALARIES & WAGES	\$ 50,000.00
214.745.5114	MEDICARE	
		<u>\$ 50,000.00</u>
<b>TOTAL COMPENSATED ABSENCES FUND</b>		<u><u>\$ 341,275.00</u></u>
<b>215 CONTINUING PROFESSION EDUCATION FUND</b>		
<b>SECURITY OF PERSONS &amp; PROPERTY-POLICE</b>		
215.101.5210	TRAVEL & TRAINING	\$ 4,000.00
<b>TOTAL CONTINUING PROFESSIONAL EDUCATION FUND</b>		<u><u>\$ 4,000.00</u></u>

ACCOUNT #	DESCRIPTION	2010 TEMP
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**330 CAPITAL IMPROVEMENT FUND**

**1. SECURITY OF PERSONS & PROPERTY**

**101. POLICE DEPARTMENT**

330.101.5500	EQUIPMENT	3,300.00
		<u>3,300.00</u>

**133. FIRE DEPARTMENT**

330.133.5500	EQUIPMENT	
330.133.5501	FACILITIES	
		<u>                    </u>

<b>TOTAL SECURITY OF PERSONS &amp; PROPERTY</b>		<b>\$ 3,300.00</b>
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**2. PUBLIC HEALTH AND WELFARE**

**236. E.M.S. DEPARTMENT**

330.236.5500	EQUIPMENT	
330.236.5501	FACILITIES	
		<u>                    </u>

<b>TOTAL PUBLIC HEALTH AND WELFARE</b>		<b>\$ -</b>
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**3. LEISURE TIME ACTIVITIES**

**309. PARK DEPARTMENT**

330.309.5225	PROFESSIONAL SERV	
330.309.5500	EQUIPMENT	
330.309.5501	FACILITIES	
330.309.5505	LAND ACQUISTION	
		<u>                    </u>

<b>TOTAL LEISURE TIME ACTIVITIES</b>		<b>\$ -</b>
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**5. TRANSPORTATION**

**543. STREET MAINTENANCE & REPAIR**

330.543.5500	EQUIPMENT	28,533.00
		<u>28,533.00</u>

**544. PAVING PROGRAM**

330.544.5225	PROFESSIONAL SERVICES	
330.544.5228	CONTRACT PAYMENTS-CONCRETE	
330.544.5229	CONTRACT PAYMENTS	
330.544.5501	FACILITIES - SIGNALIZATION	
		<u>                    </u>

**545. MAIN STREET REHAB**

330.545.5225	PROFESSIONAL SERVICES	
330.545.5228	RIGHT OF WAY - S MAIN/EVERHARD	
330.545.5229	CONTRACT PAYMENTS	
		<u>                    </u>

**ACCOUNT DETAILS:**

330.101.5500		
Part-time officers - bulletproof vests		3,300
330.543.5500		
3 Salt spreaders (priority) 1/2 split		19,500
Snow plow with emerg lights (1/3 split Street & Street Levy)		9,033

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>330 CAPITAL IMPROVEMENT FUND - CONTINUED</b>		
<b>5. TRANSPORTATION - CONTINUED</b>		
<b>546. PAVING/CURB/GUTTER</b>		
330.546.5225	PROFESSIONAL SERVICES	
330.546.5229	CONTRACT PAYMENTS	
330.546.5500	EQUIPMENT	
		\$ -
<b>TOTAL TRANSPORTATION</b>		<u>\$ 28,533.00</u>
<b>6. GENERAL GOVERNMENT</b>		
<b>627. OTHER GENERAL GOVERNMENT</b>		
330.627.5227	CONTRACT PAYMENTS-LOCAL MATCH	
330.627.5229	CONTRACT PAYMENTS	
330.627.5500	EQUIPMENT	
330.627.5501	FACILITIES	
330.627.5505	LAND ACQUISITION	
		\$ -
<b>628. TRANSFERS</b>		
330.628.5332	TRANSFER TO ISSUE 2 FUND	
<b>TOTAL GENERAL GOVERNMENT</b>		<u>\$ -</u>
<b>7. BASIC UTILITY SERVICES</b>		
<b>745. STORM SEWER MAINTENANCE</b>		
330.745.5225	PROFESSIONAL SERVICES	
330.745.5229	CONTRACT PAYMENTS	
330.745.5500	EQUIPMENT	
330.745.5501	FACILITIES	
<b>TOTAL BASIC UTILITY SERVICES</b>		<u>\$ -</u>
<b>8. DEBT SERVICE</b>		
<b>801. DEBT SERVICE</b>		
330.801.5800	NOTE REPAYMENT	
330.801.5801	CAPITAL LEASE PRINCIPAL	
330.801.5802	DEBT ISSUE COSTS	
330.801.5810	INTEREST PAYMENT	
330.801.5811	CAPITAL LEASE INTEREST	
<b>TOTAL DEBT SERVICE</b>		<u>\$ -</u>
<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<u>\$ 31,833.00</u>
		-14240.74%

**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>331 PARK DEVELOPMENT FUND</b>		
<i>309. PARK DEPARTMENT</i>		
331.309.5231	MAINTENANCE OF FACILITIES	
331.309.5501	FACILITIES	
		<u>\$ -</u>
<b>332 ISSUE 2 IMPROVEMENT FUND</b>		
<b>5. TRANSPORTATION</b>		
<i>541. S MAIN ST/EVERHARD RD IMPROVEMENTS</i>		
332.541.5225	PROFESSIONAL SERVICES	
332.541.5227	CONTRACT PAYMENTS-LOCAL	
332.541.5228	CONTRACT PAYMENTS-OPWC	
332.541.5229	CONTRACT PAYMENTS-ODOT	
		<u>\$ -</u>
<i>542. CITY/COUNTY JOINT PAVING PROJECT</i>		
332.542.5225	PROFESSIONAL SERVICES	
332.542.5227	CONTRACT PAYMENTS-LOCAL	
332.542.5228	CONTRACT PAYMENTS-OPWC	
		<u>\$ -</u>
<i>543. WEST MAPLE ST. IMPROVEMENTS</i>		
332.543.5227	CONTRACT PAYMENTS -LOCAL	
332.543.5228	CONTRACT PAYMENTS -OPWC	
		<u>\$ -</u>
<i>545. S MAIN ST STREETScape</i>		
332.545.5225	PROFESSIONAL SERVICES	
332.545.5226	RIGHT OF WAY ACQUISITION	
332.545.5228	CONTRACT PAYMENTS-OPWC	
332.545.5229	CONTRACT PAYMENTS-LOCAL	
		<u>\$ -</u>
<i>547. WEST MAPLE RESURFACING</i>		
332.547.5225	PROFESSIONAL SERVICES	
332.547.5228	CONTRACT PAYMENTS-OPWC	
332.547.5229	CONTRACT PAYMENTS-LOCAL	
		<u>\$ -</u>
<i>548. N. MAIN STREET IMPROVEMENTS</i>		
332.547.5225	PROFESSIONAL SERVICES	
332.547.5228	CONTRACT PAYMENTS-OPWC	
332.547.5229	CONTRACT PAYMENTS-LOCAL	
		<u>\$ -</u>
<i>550. E. MAPLE STREET RESURFACING</i>		
332.549.5225	PROFESSIONAL SERVICES	
332.549.5228	CONTRACT PAYMENTS-OPWC	
332.549.5229	CONTRACT PAYMENTS-LOCAL	
		<u>\$ -</u>
TOTAL TRANSPORTATION		<u>\$ -</u>
<b>6. GENERAL GOVERNMENT</b>		
<b>628. TRANSFERS</b>		
332.628.5301	TRANSFER	
		<u>\$ -</u>
TOTAL GENERAL GOVERNMENT		<u>\$ -</u>
TOTAL ISSUE 2 IMPROVEMENT FUND		<u>\$ -</u>
<b>333 HOOVER DISTRICT IMPROVEMENT FUND</b>		
<i>627. HOOVER DISTRICT IMPROVEMENTS</i>		
333.627.5225	PROFESSIONAL SERVICES	\$ 340,000.00
333.627.5227	CONTRACT PAYMENTS -LOCAL	1,660,000.00
333.627.5228	CONTRACT PAYMENTS - DEVELOPER	
		<u>\$ 2,000,000.00</u>
TOTAL HOOVER DISTRICT IMPROVEMENTS		\$ 2,000,000.00
TOTAL HOOVER DISTRICT IMPROVEMENT FUND		<u>\$ 2,000,000.00</u>

ACCOUNT DETAILS:

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>650 WATER OPERATING FUND</b>		
<b>765. WATER ADMINISTRATION</b>		
650.765.5100	SALARIES & WAGES	\$ 83,000.00
650.765.5103	OVERTIME	2,000.00
650.765.5110	P.E.R.S.	12,000.00
650.765.5112	HEALTH INSURANCE	18,000.00
650.765.5113	LIFE INSURANCE	200.00
650.765.5114	MEDICARE	1,000.00
650.765.5116	WORKERS COMPENSATION	700.00
	<b>TOTAL PERSONNEL</b>	<b>116,900.00</b>
650.765.5200	MISC SERVICE & INCIDENTALS	1,500.00
650.765.5205	POSTAGE	5,000.00
650.765.5210	TRAVEL & TRAINING	100.00
650.765.5215	TELEPHONE	500.00
650.765.5223	COPIER LEASE	350.00
650.765.5225	PROFESSIONAL SERVICES	7,000.00
650.765.5226	PROFESSIONAL SERV-AUDIT	2,000.00
650.765.5230	MAINTENANCE OF EQUIP	2,000.00
650.765.5300	OFFICE SUPPLIES	1,500.00
650.765.5310	GASOLINE PRODUCTS	1,000.00
650.765.5401	TRANSFERS - INTRA	-
	<b>TOTAL OPERATING COSTS</b>	<b>20,950.00</b>
650.765.5500	EQUIPMENT	10,000.00
	<b>TOTAL CAPITAL</b>	<b>10,000.00</b>
		\$ 147,850.00
		-196.38%
<b>766. WATER DEBT SERVICE</b>		
650.766.5800	BOND/NOTE REPAYMENT	85,000.00
650.766.5801	OWDA PRINCIPAL PAYMENT	302,000.00
650.766.5802	DEBT ISSUE COSTS	-
650.766.5803	OPWC LOAN REPAYMENT	33,000.00
650.766.5810	BOND/NOTE INTEREST PAYMENT	95,000.00
650.766.5811	OWDA INTEREST PAYMENT	180,000.00
		\$ 695,000.00
		-95.99%
	<b>TOTAL WATER ADMINISTRATION</b>	<b>\$ 842,850.00</b>

**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>650 WATER OPERATING FUND</b>		
<b>767. WATER DISTRIBUTION</b>		
650.767.5100	SALARIES & WAGES	\$ 118,000.00
650.767.5103	OVERTIME	15,000.00
650.767.5110	P.E.R.S.	17,000.00
650.767.5112	HEALTH INSURANCE	29,000.00
650.767.5113	LIFE INSURANCE	500.00
650.767.5114	MEDICARE	800.00
650.767.5116	WORKERS COMPENSATION	3,000.00
	<b>TOTAL PERSONNEL</b>	<b>183,300.00</b>
650.767.5200	MISC SERVICE & INCIDENTALS	500.00
650.767.5201	FUTURE ANNEX AGREEMENTS	-
650.767.5209	MORAL CLAIMS	1,000.00
650.767.5210	TRAVEL & TRAINING	500.00
650.767.5215	TELEPHONE	200.00
650.767.5216	ELECTRIC SERVICE	7,500.00
650.767.5217	GAS SERVICE	3,000.00
650.767.5218	CELL PHONES/PAGING	1,000.00
650.767.5225	PROFESSIONAL SERVICES	40,000.00
650.767.5226	COUNTY SEWER SERVICE	50.00
650.767.5230	MAINTENANCE OF EQUIP	5,000.00
650.767.5231	MAINTENANCE OF FACILITIES	10,000.00
650.767.5233	GENERAL INSURANCE	5,000.00
650.767.5234	SELF-INSURANCE	1,500.00
650.767.5300	OFFICE SUPPLIES	1,000.00
650.767.5301	OPERATING SUPPLIES	25,000.00
650.767.5303	STREET RESTORATION	15,000.00
650.767.5304	WATER PURCHASES	-
650.767.5306	METER PURCHASES	15,000.00
650.767.5310	GASOLINE PRODUCTS	6,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>137,250.00</b>
650.767.5500	EQUIPMENT	43,000.00
	<b>TOTAL EQUIPMENT</b>	<b>43,000.00</b>
650.767.5614	TRANSFERS - COMPENSATED ABS	17,000.00
650.767.5651	TRANSFERS - INTERFUND	375,000.00
		<hr/>
		\$ 755,550.00
		-200.65%

**ACCOUNT DETAILS:**

650.767.5225	GIS Mapping	10,000
	Engineering Standards	5,000
	Water Distribution Analysis	20,000

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>650 WATER OPERATING FUND</b>		
<b>768. WATER TREATMENT PLANT</b>		
650.768.5100	SALARIES & WAGES	\$ 156,000.00
650.768.5103	OVERTIME	20,000.00
650.768.5110	P.E.R.S.	25,000.00
650.768.5112	HEALTH INSURANCE	39,000.00
650.768.5113	LIFE INSURANCE	500.00
650.768.5114	MEDICARE	2,000.00
650.768.5116	WORKERS COMPENSATION	5,000.00
	<b>TOTAL PERSONNEL</b>	<b>247,500.00</b>
650.768.5200	MISC SERVICE & INCIDENTALS	500.00
650.768.5210	TRAVEL & TRAINING	3,000.00
650.768.5215	TELEPHONE	2,000.00
650.768.5216	ELECTRIC SERVICE	85,000.00
650.768.5217	GAS SERVICE	15,000.00
650.768.5218	CELL PHONES/PAGING	1,500.00
650.768.5225	PROFESSIONAL SERVICES	17,000.00
650.768.5226	COUNTY SEWER SERVICE	50.00
650.768.5227	STATE LICENSES FEES	4,000.00
650.768.5228	TESTING	5,000.00
650.768.5230	MAINTENANCE OF EQUIP	90,000.00
650.768.5231	MAINTENANCE OF FACILITIES	20,000.00
650.768.5232	SLUDGE LAGOON CLEANING	50,000.00
650.768.5233	GENERAL INSURANCE	11,000.00
650.768.5300	OFFICE SUPPLIES	1,000.00
650.768.5301	OPERATING SUPPLIES	9,000.00
650.768.5302	CHEMICALS	130,000.00
650.768.5310	GASOLINE PRODUCTS	3,000.00
	<b>TOTAL OPERATING COSTS</b>	<b>447,050.00</b>
650.768.5500	EQUIPMENT	50,000.00
	<b>TOTAL CAPITAL</b>	<b>50,000.00</b>
		\$ 744,550.00
		-161.91%
<b>TOTAL WATER FUND</b>		
		\$ 2,342,950.00
		-139.39%

**ACCOUNT DETAILS:**

650.768.5230	
NC10 well	25,000
Electrical Oster Well field	40,000
Equipment Maintenance	25,000
650.768.5231	
Maintenance of facilities	20,000
650.768.5500	
Wells & high service equipment	50,000

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>651 WATER EXP, REPL AND IMPROVEMENT FUND</b>		
<b>767. WATER DISTRIBUTION</b>		
651.767.5225	PROFESSIONAL SERVICES	\$ -
651.767.5227	CONTRACT PAYMENTS - LOCAL	-
651.767.5228	CONTRACT PAYMENTS - DEVELOPER	-
651.767.5229	CONTRACT PAYMENTS	40,000.00
651.767.5502	FACILITIES-INSIDE WATER LINES	1,205,000.00
651.767.5503	FACILITIES-OUTSIDE WATER LINES	-
651.767.5505	LAND ACQUISITION	-
		<u>\$ 1,245,000.00</u>
<b>768. WATER TREATMENT PLANT</b>		
651.768.5225	PROFESSIONAL SERVICES	\$ -
651.768.5501	FACILITIES - WTP	-
651.768.5502	FACILITIES - RAW WATER	33,000.00
651.768.5802	DEBT ISSUE COSTS	-
		<u>\$ 33,000.00</u>
<b>TOTAL WATER EXP, REPL AND IMPROVE FUND</b>		<u>\$ 1,278,000.00</u>
		-51.48%

**ACCOUNT DETAILS:**

651.767.5502		
7th St Waterline - OPWC N Main to Weber		375,000
Rose Lane Waterline - Tanglewood to Woodside		295,000
North Main Waterline - OPWC - Applegrove to Wilbur		375,000
Grassmere Waterline extension - Grassmere to Monticello		160,000

ACCOUNT #	DESCRIPTION		2010 TEMP
<b>652 SEWER OPERATING FUND</b>			
<b>778. SEWER ADMINISTRATION</b>			
652.778.5100	SALARIES & WAGES	\$	40,000.00
652.778.5103	OVERTIME		600.00
652.778.5110	P.E.R.S.		6,000.00
652.778.5112	HEALTH INSURANCE		9,000.00
652.778.5113	LIFE INSURANCE		100.00
652.778.5114	MEDICARE		500.00
652.778.5116	WORKERS COMPENSATION		2,000.00
	<b>TOTAL PERSONNEL</b>		<b>58,200.00</b>
652.778.5200	MISC SERVICE & INCIDENTALS		300.00
652.778.5205	POSTAGE		5,000.00
652.778.5209	MORAL CLAIMS		200.00
652.778.5210	TRAVEL & TRAINING		25.00
652.778.5215	TELEPHONE		500.00
652.778.5223	COPIER LEASE		100.00
652.778.5225	PROFESSIONAL SERVICES		7,000.00
652.778.5226	PROFESSIONAL SERVICES-AUDIT		1,000.00
652.778.5230	MAINTENANCE OF EQUIP		1,000.00
652.778.5300	OFFICE SUPPLIES		1,000.00
652.778.5310	GASOLINE PRODUCTS		250.00
	<b>TOTAL OPERATING COSTS</b>		<b>16,375.00</b>
652.778.5500	EQUIPMENT		1,000.00
	<b>TOTAL CAPITAL</b>		<b>1,000.00</b>
652.778.5800	NOTE REPAYMENT		3,000.00
652.778.5802	DEBT ISSUE COSTS		2,000.00
652.778.5810	NOTE INTEREST PAYMENT		3,000.00
		\$	83,575.00
			-139.64%

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**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>652 SEWER OPERATING FUND</b>		
<b>779. SEWER MAINTENANCE</b>		
652.779.5100	SALARIES & WAGES	\$ 50,000.00
652.779.5103	OVERTIME	2,000.00
652.779.5110	P.E.R.S.	7,000.00
652.779.5112	HEALTH INSURANCE	12,000.00
652.779.5113	LIFE INSURANCE	200.00
652.779.5114	MEDICARE	1,000.00
652.779.5116	WORKERS COMPENSATION	2,000.00
	<b>TOTAL PERSONNEL</b>	<b>74,200.00</b>
652.779.5200	MISC SERVICE & INCIDENTALS	500.00
652.779.5210	TRAVEL & TRAINING	500.00
652.779.5215	TELEPHONE	200.00
652.779.5216	ELECTRIC SERVICE	4,000.00
652.779.5217	GAS SERVICE	3,000.00
652.779.5218	CELL PHONES/PAGING	500.00
652.779.5224	COUNTY CONNECTION FEES	17,000.00
652.779.5225	PROFESSIONAL SERVICES	55,000.00
652.779.5226	COUNTY SEWER SERVICE	50.00
652.779.5227	SEWAGE TREATMENT-COUNTY	300,000.00
652.779.5228	SEWAGE TREATMENT-CANTON	165,000.00
652.779.5229	CONTRACT PAYMENTS	50.00
652.779.5230	MAINTENANCE OF EQUIP	5,000.00
652.779.5231	MAINTENANCE OF FACILITIES	15,000.00
652.779.5232	LIFT STATION MAINTENANCE	5,000.00
652.779.5233	GENERAL INSURANCE	3,000.00
652.779.5234	SELF-INSURANCE	2,000.00
652.779.5301	OPERATING SUPPLIES	3,500.00
652.779.5310	GASOLINE PRODUCTS	3,000.00
652.779.5401	TRANSFERS - INTRA	-
	<b>TOTAL OPERATING COSTS</b>	<b>582,300.00</b>
652.779.5500	EQUIPMENT	37,000.00
652.779.5501	FACILITIES - SEWER LINES	400,000.00
652.779.5502	FACILITIES - CANTON WWTP	75,000.00
	<b>TOTAL CAPITAL</b>	<b>512,000.00</b>
652.779.5614	TRANSFERS - COMPENSATED ABS	5,000.00
	<b>TOTAL SEWER MAINTENANCE</b>	<b>\$ 1,173,500.00</b>
		-177.71%
<b>TOTAL SEWER FUND</b>		<b>\$ 1,257,075.00</b>
		-178.45%

**ACCOUNT DETAILS:**

652.779.5225	GIS Mapping	10,000
	Engineering Standards	5,000
	Hower & Witwer Sanitary Sewer design & engineering	40,000

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>654 GARBAGE SERVICE FUND</b>		
<b>783. GARBAGE SERVICE</b>		
654.783.5100	SALARIES & WAGES	\$ 25,000.00
654.783.5103	OVERTIME	500.00
654.783.5110	P.E.R.S.	3,500.00
654.783.5112	HEALTH INSURANCE	5,000.00
654.783.5113	LIFE INSURANCE	100.00
654.783.5114	MEDICARE	400.00
654.783.5116	WORKERS COMPENSATION	500.00
	<b>TOTAL PERSONNEL</b>	<b>35,000.00</b>
654.783.5200	MISC SERVICE & INCIDENTALS	1,000.00
654.783.5205	POSTAGE	4,000.00
654.783.5210	TRAVEL & TRAINING	50.00
654.783.5215	TELEPHONE	250.00
654.783.5223	COPIER LEASE	100.00
654.783.5225	PROFESSIONAL SERVICES	6,000.00
654.783.5226	PROFESSIONAL SERVICES-AUDIT	300.00
654.783.5229	CONTRACT PAYMENTS	245,000.00
654.783.5230	MAINTENANCE OF EQUIP	500.00
654.783.5233	GENERAL INSURANCE	-
654.783.5234	SELF-INSURANCE	200.00
654.783.5300	OFFICE SUPPLIES	1,000.00
654.783.5301	OPERATING SUPPLIES	16,500.00
654.783.5310	GASOLINE PRODUCTS	200.00
654.783.5401	TRANSFERS - INTRA	-
	<b>TOTAL OPERATING COSTS</b>	<b>275,100.00</b>
	TOTAL GARBAGE FUND	\$ 310,100.00
		-200.13%

**ACCOUNT DETAILS:**

ACCOUNT #	DESCRIPTION	2010 TEMP
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**761 INSURANCE FUND**

**784. INSURANCE**

761.784.5200	MISC SERVICE & INCIDENTALS	\$	100.00
761.784.5225	PROFESSIONAL SERVICES		14,000.00
761.784.5233	GENERAL INSURANCE PREMIUMS		72,000.00
761.784.5903	MEDICAL INSURANCE CLAIMS		200,000.00
761.784.5904	PRESCRIPTION CLAIMS		91,000.00
761.784.5905	DENTAL CLAIMS		47,000.00
761.784.5906	VISION CLAIMS		12,000.00
761.784.5907	LIABILITY INSURANCE CLAIMS		17,000.00
		\$	<u>453,100.00</u>
			-205.36%

ACCOUNT #	DESCRIPTION	2010 TEMP
<b>870 NORTH CANTON CIC ESCROW</b>		
<b>ECONOMIC DEVELOPMENT</b>		
870.416.5402	PAYMENTS TO CIC	\$ 50,000.00
		<u>\$ 50,000.00</u>
<b>871 PERMIT FEE FUND</b>		
<b>GENERAL GOVERNMENT</b>		
871.627.5200	STATE BUILDING PERMIT FEES	\$ 1,000.00
		<u>\$ 1,000.00</u>
<b>873 REQUIRED DEPOSITS</b>		
<b>TRANSPORTATION</b>		
873.543.5700	REFUNDS - STREET OPENING DEPOSITS	500.00
		<u>\$ 500.00</u>
<b>BASIC UTILITY SERVICES</b>		
873.765.5700	REFUNDS - WATER DEPOSITS	2,000.00
		<u>\$ 2,000.00</u>
<b>TOTAL REQUIRED DEPOSITS</b>		<u>\$ 2,500.00</u>



C/W: 12/7/09  
Item 4b

# City of NORTH CANTON, OHIO

145 NORTH MAIN STREET  
NORTH CANTON, OHIO 44720-2587

December 1, 2009

TO: Daryl Revoldt  
President of Council

RE: Resolution adopting a City of North Canton Capital Asset Policy

Please place on the agenda for the next Council of the Whole meeting, the passage of the attached resolution authorizing the creation and implementation of a Capital Asset policy for the City of North Canton. I am requesting that the resolution include an emergency clause in order for it to be effective for the FY2009.

Respectfully submitted,

Alexander A. Zumbar  
Director of Finance

Attachments

RECEIVED

DEC 01 2009

COUNCIL OFFICE  
NORTH CANTON, OHIO

**AN ORDINANCE ADOPTING THE CAPITAL ASSET  
POLICY FOR THE CITY OF NORTH CANTON, OHIO; AND  
DECLARING AN EMERGENCY.**

**WHEREAS**, it is necessary to address the creation and maintenance of the City of North Canton Capital Asset Tracking System of Alliance, Ohio; and

**WHEREAS**, a capital asset accounting system is a system of policies, procedures and methods for recording and reporting monetary amounts associated with capital asset transactions; and

**WHEREAS**, a capital asset management system is a system of methods, policies and procedures, which address the acquisition, use, control, protection, maintenance and disposal of assets; and

**WHEREAS**, the City of North Canton Finance Department is responsible for the development and maintenance of Capital Assets. The Finance Department shall develop procedures to insure compliance with all capital asset policies. The Finance Department shall work in cooperation with the fiscal officers under the control of each City elected official, department, or board in order to insure control over the City's capital assets; and

**WHEREAS**, the Governmental Accounting Standards Board (GASB) requires capital asset reporting in order for a governmental entity to be in conformity with generally accepted accounting principals (GAAP). Capital Asset Tracking System will enable the City to prepare financial statements according to GAAP and prepare additional schedules for inclusion in the Comprehensive Annual Financial Report (CAFR).

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE  
CITY OF NORTH CANTON, STARK COUNTY, OHIO.**

**SECTION 1.** That the Capital Asset Policy Manual for the City of North Canton, Ohio is hereby approved as set forth in Exhibit "A" attached hereto and incorporated by reference herein, effective January 1, 2009.

**SECTION 2.** That it is FOUND and DETERMINED that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council, and of any of its committees that resulted in such formal actions were in meetings open to the public, in compliance with all legal requirements, including those of Section 121.22 of the Ohio Revised Code.

**SECTION 3.** That this Ordinance is hereby DECLARED to be an EMERGENCY MEASURE, necessary for the immediate preservation of the public peace, safety and welfare of the citizens of the City of North Canton and for further reason that the Governmental Accounting Standards Board (GASB) requires capital asset reporting in order for a governmental entity to be in conformity with generally accepted accounting principals (GAAP) and the Capital Asset Tracking System will enable the City to prepare financial statements according to GAAP and prepare additional schedules for inclusion in the Comprehensive Annual Financial Report (CAFR), and provided that it receives the affirmative vote of two-thirds of the members elected to Council, it shall take effect and be in full force from and immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in full force from and after the earliest period allowed by law.

PASSED, this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 2009.

# **CAPITAL ASSET POLICY MANUAL**

## **FOR THE NORTH CANTON CITY, OHIO**

### **I. INTRODUCTION**

The purpose of this manual is to address the creation and maintenance of the City of North Canton's Capital Assets Tracking System.

A capital asset accounting system is a system of policies, procedures and methods for recording and reporting monetary amounts associated with capital asset transactions.

A capital asset management system is a system of methods, policies and procedures, which address the acquisition, use, control, protection, maintenance and disposal of assets.

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### **II. RESPONSIBILITY**

The City of North Canton (the "City") Finance Department is responsible for the development and maintenance of capital assets. The City's Finance Department's office shall develop procedures to insure compliance with all capital asset policies. The City's Finance Department's office shall work in cooperation with the fiscal officers under the control of each City elected official, department, or board in order to insure control over the City's capital assets.

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### **III. PURPOSE**

#### **Financial Statement Information**

The Governmental Accounting Standards Board (GASB) requires capital asset reporting in order for a governmental entity to be in conformity with generally accepted accounting principles (GAAP). Capital Assets Tracking System will enable the City to prepare financial statements according to GAAP and prepare additional schedules for inclusion in the Comprehensive Annual Financial Report (CAFR).

#### **Control and Accountability**

Capital Asset Tracking System can be used to maintain information regarding the location, responsible party and condition of public property. The system permits loss, theft, or damage to property to be identified by a comparison of the assets on hand and their present condition to the information found in the capital asset records.

# Accounting for Depreciation

The amount of accumulated depreciation plus the amount of depreciation expense for the current period must be maintained for reporting purposes.

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## IV. CAPITAL ASSET DEFINITION

Capital assets include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.<sup>1</sup> The City will not capitalize software.

### Categorization

The City will maintain the following categories of capital assets:

1. Land (land & easements)
2. Land Improvements
3. Buildings & Improvements
4. Equipment (vehicles, machinery, equipment, furniture, works of art and historical treasures.)
5. Infrastructure (Governmental Activities Infrastructure not reported until FYE 2006)
6. Construction in Progress (CIP)

### Capitalization threshold

The City will only consider items with an initial value of at least the following dollar amounts to be a capital asset for reporting purposes (capital items will still be budgeted at \$1,000):

- |                                   |  |
|-----------------------------------|--|
| 1. Land (land & easements)        | All capitalized regardless of cost   |
| 2. Land Improvements              | All capitalized regardless of cost   |
| 3. Buildings & Improvements       | \$5,000  |
| 4. Equipment                      | \$5,000  |
| 5. Infrastructure                 | \$100,000  |
| 6. Construction in Progress (CIP) | \$5,000 total project cost for City Buildings & Improvements<br>\$100,000 total project cost for Infrastructure. |

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<sup>1</sup> Governmental Accounting Standards Board (GASB) Statement 34 ¶19.

This will be applied to each item rather to groups of items.

## **Useful life**

Items must be determined to have a useful life of at least two years to be considered a capital asset.

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# **V. ACQUISITIONS**

## **Subsequent Acquisitions**

The following are the types of acquisitions of capital assets

1. Purchases
2. Donations
3. Capital Leases
4. Transfers-In

### **Purchases**

The City's Finance Department's Office will monitor all of the City's capital outlay accounts throughout the year to determine if capital assets are being purchased. Any expenditure over the capitalization threshold will be reviewed (on both a cash and accrual basis). For each item that is determined by the City's Finance Department's Office to be a capital asset the North Canton Finance Department's office will enter all of the information maintained by the Capital Assets Tracking System.

### **Donations**

Each City elected official, department, or board will be responsible for completing the necessary form for any donated item and submitting it to the City's Finance Department's Office so that the donated item may be added to the capital asset listing. Donated capital assets are recorded at the estimated fair market value at the time of donation.

## Capital Leases

Each department or board will be responsible for completing the necessary form for each new lease and submitting it to the City's Finance Department Office. A review of each lease is necessary to determine whether the lease should be classified as an operating lease or a capital lease. If it is determined that the lease is capital in nature the item will be added to the capital asset listing at the present value of the future minimum lease payments.

## Transfers-In

Each department or board will be responsible for completing the necessary form for each asset transferred-in from another city department, or board and submitting it to the City Finance Department's Office so that the transfer item may be added to the capital asset listing.

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# VI. INITIAL VALUING OF ASSETS

Capital assets should be reported at historical cost. The cost of a capital asset should include ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition – such as freight and transportation charges, site preparation costs, and professional fees. Donated capital assets should be reported at their estimated fair value at the time of acquisition plus ancillary charges, if any.<sup>2</sup>

## Sources of Cost Data

Sources of acquisition cost include: vendor invoices, vouchers, canceled checks, check copies, check registers, expenditure journals, construction contracts, purchase contracts, contract payment records, real estate closing documents, purchase requisitions, purchase orders, general ledger accounts, inventory cards, legislative minutes, maintenance records, annual and capital budgets, appropriation documents, insurance values, price lists, certificates of title, and, for land and buildings, the City's Finance Department.

Expenditure vouchers, real estate closing documents, construction contracts and canceled checks are the most reliable cost sources.

Legislative minutes, appropriation and budget documents are good sources of data, particularly for land, buildings, and other costly assets. Adjustments must be made for amounts budgeted but not spent. This data should be supported by other documents, such as vouchers.

## Salvage Value

The disposal of a capital asset may involve either its sale for scrap or its sale for reuse on a secondary market. The estimated amount to be received for the capital asset upon its disposal is known as the "salvage value". For capital assets acquired prior to January 1, \_\_\_\_\_, the City has assigned a salvage value ranging from ten to twenty (10-20) percent of the cost of the asset. For assets acquired on or after January 1, \_\_\_\_\_, the City will not assign a salvage value.

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<sup>2</sup> GASB 34 ¶18.

## Cost of Land and Land Improvements

Items included as part of acquisition cost for land is: purchase price, legal and title fees, appraisal fees, site preparation, including demolition of existing buildings.

Sometimes the purchaser of land assumes certain obligations related to the land, such as liens on the property. In such situations, the cost of the land is the cash paid for it, plus the liens or other liabilities. In addition, if an improvement is permanent in nature, such as landscaping, then the item is properly chargeable to the land account. Improvements with limited lives, such as driveways, walks, fences, and parking lots, are best recorded separately as land improvements so they can be depreciated (expensed) over their estimated lives, if appropriate.

## Cost of Buildings

The cost of buildings should include all expenditures related directly to their acquisition or construction. These costs include (1) purchase price, (2) direct materials, direct labor and overhead (indirect) costs incurred during construction, and (3) fees, such as attorneys, architects and building permits. Generally, governments contract to have their buildings constructed. All costs incurred, from excavation to completion of the buildings, are generally considered part of the building cost.

## Construction in Progress (CIP)

Construction in progress is a construction project that has not been substantially completed (as determined by the City Mayor's Office or responsible board, department or elected official). The total cost of the construction should be tracked by project and contractor for inclusion in the City's capital asset tracking system.

When the project has been determined to be substantially complete, the costs should be moved out of construction in progress and into a regular fixed asset classification.

The definition of **total cost** for this purpose means **all** cost associated with getting the asset ready for use (whether or not the project's fund pays for the cost or not). The cost should be tracked by responsible board, department or elected official throughout the life of the project (until completed). At the end of each year, during construction, the cost should be accumulated for that year's total amount of CIP to be "added" to the project for that year. If the project is completed in the current year, the total costs for the project through all years of construction should be accumulated for their "disposal" from CIP and their "addition" to fixed assets. Information included in the CIP tracking should be project ID (esp. if own fund), cost, what fund paid, project start date, and source of construction funds.

## Cost of Equipment

The cost of equipment includes the purchase price, freight and handling charges, insurance on the equipment while in transit, cost of special foundations if required, assembling and installation costs, and costs of conduction trial runs. Costs thus include all expenditures incurred in acquiring the equipment and preparing it for use, plus the market value of any trade-ins or exchanges. (See section entitled Special Cost Considerations).

## Special Cost Considerations

Special cost considerations arise when dealing with group purchases, trade-ins, gifts, cash discounts and purchases on deferred payment plans:

### Group Purchases

If several dissimilar assets are purchased for a lump sum, the total amount paid should be allocated to each individual asset on the basis of its fair market value (FMV). This is accomplished by use of the equation:

$$\text{ASSET Y} = (\text{TOTAL COST OF ASSETS}) * (\text{TOTAL FMV}/\text{FMV OF Y})$$

### Multiple Like Purchases

If several similar assets are purchased for a lump-sum, the total amount paid should be allocated to each individual asset on the basis of its fair market value (FMV). These assets are to be **individually** recorded within the fixed asset management system to properly track each individual item and should be assigned an asset tracking number by the respective department. (i.e. mdt terminal for police cruiser, printers, etc..)

### Trade-Ins

The cost of the asset acquired when payment includes both cash and a trade-in is the sum of the cash paid plus the book value (cost minus accumulated depreciation) of the asset traded-in.

### Gifts

Assets acquired by gift should be recorded on the basis of their estimated fair market value at the time of acquisition.

### Cash Discounts

Assets should be recorded net of any quantity or trade discounts received. The asset is recorded at a cost equal to the amount of cash paid, not the gross amount of the invoice.

### Purchase on Deferred Payment Plan

Assets purchased on long-term credit contracts should be recorded at the present value of the payments to be made - the cash equivalent price of the asset. An asset, therefore, that requires five annual payments of \$1,000 should not be recorded originally at \$5,000. The cash equivalent price (present value) would be an amount less than \$5,000 because of the time value of the money involved. This value of money over time is represented by the interest rate.

## Multi-Department Assets

If an asset is purchased and/or used/maintained by multiple departments the AFAR department will determine under which department the asset will be reported.

## Foreclosure

Property received by the City through foreclosure will be recorded at fair market value.

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# VII. COSTS SUBSEQUENT TO ACQUISITION

After capital assets are acquired and made ready for use, additional costs are incurred that range from ordinary repair costs to significant additions. Costs incurred to achieve greater future benefits should be capitalized while expenditures that simply maintain a given level of services should be expensed. In addition, most expenditures below the capitalization threshold are not capitalized.

The distinction between a capital expenditure and an expense is not always quickly determinable. Generally, the major types of expenditures incurred relative to existing assets are:

1. Additions - Increase or extension of existing assets.
2. Improvements and Replacements - Substitution of an improved asset for an existing one.
3. Repairs - Expenditures that maintain assets in condition for operation.

## Additions

Any additions to assets are capitalized because a new asset has been created that increases the ability to provide service.

Accounting for changes related to the existing structure must also be considered. The cost that is incurred to tear down a wall of the old structure to make room for the addition would normally be expensed and the cost of the wall subtracted from the cost of the original structure. Although theoretically correct, this may not be possible or necessary due to the inability to establish a cost for the wall being torn down or because the cost would be immaterial to the total cost of the old structure. However, when significant changes to the existing structure are made as the result of an addition, a determination should be made whether to capitalize the cost of the changes. If a significant portion of the old structure is torn down, the cost of the demolished portion should be removed from the capital asset records.

# Improvements and Replacements

An improvement is the substitution of a better asset for the one currently used, while a replacement is the substitution of a similar asset for the one being used.

Sometimes it is difficult to differentiate improvements and replacements from normal repairs. If the expenditure increased the future service potential of the asset, it should be capitalized. If the expenditure maintains the existing level of service, it should be expensed/expended as a normal repair.

To capitalize expenditure as an improvement or replacement, record the new asset being acquired and remove the old asset from the capital asset records.

## Repairs

Ordinary repairs are expenditures made to maintain assets in operating condition; they are charged in the period in which they are incurred on the basis that it is the only period benefited. Replacement of minor parts, lubricating and adjusting of equipment, repainting, and cleaning are examples of the type of maintenance charges that occur regularly and are treated as ordinary operating expenses. It is often difficult to distinguish a repair from an improvement or replacement. The major consideration is whether the expenditure increases the future service potential. If a major repair, such as an overhaul, occurs, several periods will benefit and the cost should be handles as an addition, improvement, or replacement, depending on the type of repair made.

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## VIII. DISPOSITION OF CAPITAL ASSETS

All disposals are to go through the process of the City auction through the Mayor's Office. The department disposing of the asset should send notification to the City Finance Department's Office for any asset disposed which is maintained on the Capital Asset Tracking System.

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## IX. DEPRECIATION

The usefulness of most assets, other than land, declines over time and some type of write-down or write-off of cost is needed to indicate that the usefulness of an asset has declined. Depreciation is the term most often used to indicate that tangible assets have declined in service potential.

Capital assets should be depreciated over their estimated useful lives unless they are inexhaustible. Inexhaustible capital assets such as land should not be depreciated. Inactive (or idle) assets will be depreciated in order to maintain a reasonable book value however their depreciation expense will not be reported in the years in which they are inactive status.

When an asset has a salvage value assigned, the cost of the asset, less the salvage value, is depreciated over the useful life of the asset. For capital assets acquired prior to January 1, \_\_\_\_\_, the City has assigned a salvage value ranging from ten to twenty (10-20) percent of the cost of the asset. For assets acquired on or after January 1, \_\_\_\_\_, the City will not assign a salvage value.

The method used for calculating depreciation will be the “straight-line basis” method with a full year expense in the year of acquisition. This method incorporates the total cost of the asset less any salvageable value (if applicable) over the useful life of the asset.

Useful lives for different capital asset classes are as follows:

<u>Non-infrastructure capital assets</u>		<u>Infrastructure capital assets</u>	
1. Land	N/A	12. Roads (New)	50 years
2. Easements	N/A	13. Roads (Improved)	25 years
3. Land Improvements	20 years	14. Overlay	5 years
4. Buildings	40 years	15. Resurfacing	10 years
5. Building Improvements	10-30 years	16. Bridges (New)	50 years
6. Computer Equipment	5 years	17. Bridges (Improved)	25 years
7. Vehicles	5-20 years	18. Right-of-way	N/A
8. Machinery	15 years	19. Tunnels	50 years
9. Equipment	10 years	20. Underground Piping	60 years
10. Works of Art	N/A	21. Water Systems	50 years
11. Other	5 years	22. Sewer Systems	50 years
		23. Dams (New)	100 years
		24. Dams (Improved)	25 years
		25. Lighting Systems	50 years

### **NON-INFRASTRUCTURE CAPITAL ASSETS**

These are capital assets typically used in the day-to-day operations of the City. They primarily consist of land, buildings, building improvements, machinery and equipment and vehicles.

#### **LAND**

The cost of land includes not only the cost of the land but also any costs incurred to get it ready for its intended use. Typically, items included as part of acquisition cost for land is: purchase price, legal and title fees, appraisal fees, site preparation, including demolition of existing buildings. Land is not depreciated.

## **LAND IMPROVEMENTS**

Improvements made to land with limited useful lives including, but not limited to, driveways, walks, fences, parking lots, gates, sprinkler systems, running tracks, tennis courts, athletic fields, retaining walls and fountains. Land improvements that are permanent in nature, such as landscaping, is classified with land and is not depreciated. Depreciable land improvements are depreciated using straight-line depreciation with a twenty-year life (20 year life) with no salvage value.

## **BUILDINGS**

Buildings include the cost of construction of the permanent structure including all separate components (i.e. frame, roof, plumbing, electrical, etc.). Typically, a building is recorded as “construction in progress” during the construction phase and transferred to the asset class “building” upon completion. Buildings are depreciated over a forty-year life (40 year life) with no salvage value.

## **BUILDING IMPROVEMENTS**

Building improvements include, but are not limited to, roof replacements, repairs to heating or cooling (HVAC) systems, remodeling/renovations. Building improvements are depreciated using straight-line depreciation with a ten, twenty or thirty-year life (10, 20, or 30 year life) with no salvage value.

## **VEHICLES**

Vehicles are depreciated using straight-line depreciation with a five to twenty-year life (5-20 year life) with no salvage value. (i.e. Police cruisers - 10-years, Street Department Snow/Dump truck – 15-years, Fire Department apparatus – 20-years and all Other Vehicles – 5-years.)

## **INFRASTRUCTURE CAPITAL ASSETS**

Infrastructure capital assets are defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. In accordance with GASB Statement No. 34, “Basic Financial Statements – and management’s Discussion and Analysis – for State and Local Governments”, the City’s reported infrastructure capital assets include those that were acquired, significantly reconstructed, or significantly improved since 1980. The following are common types of infrastructure assets:

### **NEW ROADS**

Roads include, but are not limited to, road surface, sub-surface, water/sewer, drainage, signs and lighting for all City roads. Road costs include, but are not limited to, construction labor, construction equipment time, materials signs, lighting, sewers, landscaping, bike paths, overhead, etc. The City will capitalize the verified costs of all major construction contracts, exclusive of purchased right-of-way. New roads are depreciated using straight-line depreciation with a fifty-year life (50 year life) with no salvage value.

## **IMPROVED ROADS**

Improved roads include roads that were widened, reconstructed or improved to the extent that the service capacity or useful life of the road was increased. Overlays, resurfacing and repairs that do not extend the service capacity and useful life of the road are expensed. Improved roads are depreciated on a straight-line basis over a twenty-five year life (25 year life) useful life with no salvage value.

## **OVERLAY**

Overlays will be capitalized only if they represent a major increase in efficiency or extend the useful life. Typically, overlays maintain current efficiency and useful life of the road and therefore are expensed rather than capitalized. An overlay which gets the road to the end of its useful life will be expensed. If the overlay is determined to be a capitalized item, the overlay project will be depreciated over a five-year useful life (5 year life) using straight-line depreciation. If the previous bituminous is milled off, the City will expense out any value left on that project. If the previous bituminous is left in place, each project will be treated separately and depreciated for ten years (10 years) from the date they were finalized.

## **RESURFACING:**

Resurfacing will be capitalized only if they represent a major increase in efficiency or extend the useful life. Typically, resurfacing maintains current efficiency and useful life of the road and therefore is expensed rather than capitalized. In the event that a road is resurfaced before it is fully depreciated, the remaining value will be written off in the year the contract is finalized. If the resurfacing is determined to be a capitalized item, the resurfacing project will be depreciated for ten-years (10 years) using straight-line depreciation. If the previous bituminous is milled off, the City will expense out any value left on that project. If the previous bituminous is left in place, each project will be treated separately and depreciated for ten years (10 years) from the date they were finalized.

## **BRIDGES**

Bridges include all bridges on City roads as defined by the Ohio Department of Transportation. Bridge costs include, but are not limited to construction costs as evidenced by the contract for bridgework, approach work, guardrails, sidewalks, traffic signals and design work. In the event that the highway department installs the bridge (culverts), we will capitalize the labor, equipment, materials and overhead associated with the job.

The City will capitalize the cost of construction as verified by the contract costs. In addition, design work will be capitalized. Deck overlay and deck rehabilitation projects will be capitalized only if they represent a major increase in efficiency or extend the useful life. An overlay or rehabilitation project that gets the bridge to the end of its useful life will be expensed. In the event that a bridge is reconstructed or rehabilitated before it is fully depreciated, the remaining value will be written off in the year the contract is finalized. Bridges are depreciated using straight-line depreciation with a fifty-year life (50 year life) with no salvage value.

### **IMPROVED BRIDGES**

Improvements to bridges include all costs that increase the service capacity or useful life of the bridge. Repair items that maintain current service capacity or useful life are expensed. Bridge improvements are depreciated using straight-line depreciation with a twenty-five year life (25 year life) with no salvage value.

### **RIGHT OF WAY**

Right of Way shall include permanent easements and deeded property acquired for highway purposes. Right of Way costs will include, but are not limited to, the purchase price from the landowner, the cost of attorney fees in court cases, relocation fees, filing fees, deed tax and reimbursement of pre-paid real estate taxes to the former landowner. All other expenditures including appraisal fees and title opinions will be expensed. The City will capitalize the purchase cost of right of way. Right of Way is not be depreciated, similar to land and easements.

### **TUNNELS, UNDERGROUND PIPING, WATER AND SEWER SYSTEMS**

These types of infrastructure assets are immovable and have a long-useful life. Costs include, but are not limited to, the purchase price, construction labor, equipment and materials as well as overhead. Tunnels, water systems, and sewer systems are depreciated using straight-line depreciation with a fifty-year life (50 year life) with no salvage value. Underground piping is depreciated using straight-line depreciation with a sixty-year life (60 year life) with no salvage value. Repair items that maintain current service capacity or useful life are expensed rather than capitalized.

### **NEW DAMS**

Dams include, but are not limited to, the structure itself and any capital improvements. Costs include, but are not limited to, the purchase price, construction labor, equipment and materials as well as overhead. Dams are depreciated using straight-line depreciation with a one hundred year life (100 year life) with no salvage value.

### **IMPROVED DAMS**

Improvements to dams include all costs that increase the service capacity or useful life of the dam. Repair items that maintain current service capacity or useful life are expensed. Dam improvements are depreciated using straight-line depreciation with a twenty-five year life (25 year life) with no salvage value.

### **CONSTRUCTION IN PROGRESS**

Construction projects that have been awarded and are taking one or more years to complete, will be tracked in a "Construction in Progress" category until such time as construction work is completed and the project has been finalized. Once the project has been finalized, the total cost of the project will be moved from construction in progress to the appropriate asset category and will begin to be depreciated (as applicable). The first year of depreciation will be for the full year that the project was finalized in. Construction in progress is not depreciated similar to land, easements and right-of-way.

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## **X. INVENTORYING CAPITAL ASSETS**

### **Initial Listing**

The City's Finance Department Office created a comprehensive initial listing of all Cities' capital assets through agreed upon procedures between the City's Finance Department Office and the State Auditor's Office.

### **Rotating Physical Inventories**

The Government Finance Officers Association (GFOA) recommends that every state and local government perform a physical inventory of its tangible capital assets, either simultaneously or on a rotating basis, so that all of a government's tangible capital assets are physically accounted for at least once every five years. While well-designed and properly maintained perpetual inventory systems can eliminate the need for an annual inventory of a government's tangible capital assets, no inventory system is so reliable as to eliminate completely the need for a periodic physical inventory of a government's tangible capital assets.

The AFAR department will schedule physical inventories on a rotating basis with each city official, department, or board.

### **Tagging**

An asset tag is a way of positively identifying an asset. Each City elected official, department, or board will tag their own assets using a numbering system suitable to their needs. Vehicles and other items with unique permanent identification need not be tagged.

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## **XI. YEAR END PROCEDURES**

At year end the City's Finance Department Office will send a listing to each City elected official, department, or board that will list all of their department's capital assets. The elected official, department, or board will review the listing, filling out the proper forms for any acquisitions or disposals not accounted for, and return the forms to the City of North Canton Finance Department's Office.

For departments selected for a physical inventory a member of the City's Finance Department office will visit the department with the listing to review all items on the listing and make any changes necessary. All changes and report creations will be done within the City's Finance Department Office.

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## **XII. NON-CAPITAL ASSETS**

Although a capitalization threshold has been set for reporting purposes listings of assets which do not meet the capitalization threshold should be maintained for various reasons. Capitalization is, of its nature, primarily a financial reporting issue. That is to say, a government's principal concern in establishing specific capitalization thresholds ought to be the anticipated information needs of the users of the government's external financial reports.

The GFOA has stated in a recommended practice that "Governments should exercise control over their noncapitalized capital assets by establishing and maintaining adequate control procedures at the departmental level."

Ohio Revised Code Section 305.18 states "Each department head shall make an inventory, on the second Monday in January of each year, of all the materials, machinery, tools, and other city supplies under the jurisdiction of such city officer or department head. Such inventory shall be a public record, made in duplicate, and one copy shall be filed with the City of North Canton Finance Department."

Also, adequate records must be maintained for assets acquired or constructed from grant funds and be made available for audit.

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## **XIII. AMENDMENTS**

This policy gives the right to make such additions, changes, and amendments as needed by the approval of the City Mayor or the Mayor's designee and the Director of Finance.

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## **XIV. GLOSSARY**

**ACQUISITION** - obtaining an asset by purchase lease, loan, donation, construction, or sharing

**ACQUISITION DATE** - date asset is acquired (actual or estimated) and becomes available for use

**AVERAGE LIFE** - normally expected duration of an asset.

**CAPITAL ASSET** - any object having a life longer than two year, not considered a repair part or supply item, and either having a value greater than the capitalization threshold.

**CAPITAL ASSET ACCOUNTING** - a system of methods, policies, and procedures for recording and reporting monetary amounts associated with capital asset transactions

**CAPITAL ASSET CONTROL** - a system of methods, policies, and procedures to determine if deviations have occurred between actual capital asset data and recorded capital asset data and how to bring those deviations into line with management's objectives. A system of checks on the capital asset system

**CAPITAL ASSET MANAGEMENT** - a system of methods, policies and procedures to acquire, use, dispose, maintain, and safeguard assets

**CAPITALIZATION THRESHOLD** - a dollar amount, established by the entity. Assets with an original cost in excess of the threshold are capitalized while those assets with an original cost below the threshold are not reported as capital assets

**DISPOSAL** - a retirement of an asset that has become obsolete, or has exhausted its useful life

**INFRASTRUCTURE** - also known as "public domain" capital assets. Assets that are normally immovable and are of value only to the governmental unit

**ORIGINAL COST** - cost of property at date constructed or installed

**TAGGING** - placing identifying information physically on an asset

## **XV. CAPITAL ASSETS SOFTWARE**

Software will be created for the purpose of maintaining the capital assets listing, calculating depreciation, and generating reports. Here are some of the fields used to capture information.

Asset Number	Room
Description	Class
Current Status	Fund
Parent Number	Account Number
Parcel #1	Acquisition Type
Parcel #2	Acquisition Date
Department Tag #	Original Cost
Manufacturer	Adjusted Cost
Model #	Useful Life
Serial #	Remaining Useful Life
Purchase Order #	Yearly Depreciation
Check #	Accumulated Depreciation
Department	Book Value
Building	Disposal Price

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# City of NORTH CANTON, OHIO

145 NORTH MAIN STREET  
NORTH CANTON, OHIO 44720-2587  
www.northcantonohio.com

December 1, 2009

TO: Daryl Revoldt  
President of Council

RE: Supplemental Appropriation Request

I am requesting that Council consider legislation appropriating funds for the Permit Fee Fund. Amounts were received and the State has been paid their permit fees as such a shortfall remains in the fund. Therefore, I am requesting a supplemental appropriation as follows:

- \$500 from the Unappropriated Resources of the Permit Fee Fund to A/C 871.627.5200 (State Building Permit) for the State Building Permit Fees.

I would request that this legislation be passed on an emergency basis in order to have the funding in place as soon as possible.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Alexander A. Zumbar".

Alexander A. Zumbar  
Director of Finance

**RECEIVED**

DEC 01 2009

COUNCIL OFFICE  
NORTH CANTON, OHIO

An ordinance authorizing the supplemental appropriation of funds of the City of North Canton, Ohio, to be appropriated from the unappropriated resources of the Permit Fee Fund to the State Building Permit Fees Account in the amount of \$500 for the current expenses during the fiscal year ending December 31, 2009, and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. To provide for the current expenses and other expenditures of the City of North Canton, Ohio, during the fiscal year ending December 31, 2009, the following funds, be, and are hereby set aside and appropriated as follows:

Appropriate From:

The unappropriated resources of the	
871 Permit Fee Fund	\$500.00

Appropriate To:

871 Permit Fee Fund	
871.627.5200 State Building Permit Fees	\$500.00

Section 2. That the Director of Finance of the City of North Canton, be, and is hereby authorized to issue warrants from appropriations established herein for the payment of vouchers duly approved by the proper departmental authority.

Section 3. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary to ensure funding for the payment of permit fees to the State; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by council and approval by the Mayor.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL



# City of NORTH CANTON, OHIO

145 NORTH MAIN STREET  
NORTH CANTON, OHIO 44720-2587  
www.northcantonohio.com

December 1, 2009

TO: Daryl Revoldt  
President of Council

RE: Supplemental Appropriation Request

I am requesting that Council consider legislation appropriating funds for the Dispatch Salaries & Wages. Due to the 911 regionalization discussion, the City did not include the amount during the budget process and as such a shortfall remains. Therefore, I am requesting a supplemental appropriation as follows:

- \$50,000 from the Unappropriated Resources of the General Fund to A/C 101.101.5102 (Salaries & Wages) for the Dispatch - Salaries and Wages.

I would request that this legislation be passed on an emergency basis in order to have the funding in place as soon as possible.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Alexander A. Zumbarek".

Alexander A. Zumbarek  
Director of Finance

**RECEIVED**

DEC 01 2009

COUNCIL OFFICE  
NORTH CANTON, OHIO

An ordinance authorizing the supplemental appropriation of funds of the City of North Canton, Ohio, to be appropriated from the unappropriated resources of the General Fund to the Salaries & Wages – Dispatcher Account in the amount of \$50,000 for the current expenses during the fiscal year ending December 31, 2009, and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. To provide for the current expenses and other expenditures of the City of North Canton, Ohio, during the fiscal year ending December 31, 2009, the following funds, be, and are hereby set aside and appropriated as follows:

Appropriate From:

The unappropriated resources of the	
101 General Fund	\$50,000.00

Appropriate To:

101 General Fund	
101.101.5102 Salaries & Wages - Dispatch	\$50,000.00

Section 2. That the Director of Finance of the City of North Canton, be, and is hereby authorized to issue warrants from appropriations established herein for the payment of vouchers duly approved by the proper departmental authority.

Section 3. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary for the timely funding of salaries and wages for the dispatch employees and to ensure the continued efficient operation of the Police Department; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by council and approval by the Mayor.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL



# City of NORTH CANTON, OHIO

145 NORTH MAIN STREET  
NORTH CANTON, OHIO 44720-2587  
www.northcantonohio.com

December 1, 2009

TO: Daryl Revoldt  
President of Council

RE: Supplemental Appropriation Request

I am requesting that Council consider legislation appropriating funds for the School Patrol - Salaries & Wages. We are presently awaiting on reimbursement from the schools, however a shortfall remains and I am requesting this as a precaution to prevent the code from being negative at year end. Therefore, I am requesting a supplemental appropriation as follows:

- \$20,000 from the Unappropriated Resources of the General Fund to A/C 101.103.5100 (Salaries & Wages) for the School Patrol - Salaries and Wages.

I would request that this legislation be passed on an emergency basis in order to have the funding in place as soon as possible.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Alexander A. Zumbar".

Alexander A. Zumbar  
Director of Finance

**RECEIVED**

DEC 01 2009

COUNCIL OFFICE  
NORTH CANTON, OHIO

An ordinance authorizing the supplemental appropriation of funds of the City of North Canton, Ohio, to be appropriated from the unappropriated resources of the General Fund to the Salaries & Wages – School Patrol Account in the amount of \$20,000 for the current expenses during the fiscal year ending December 31, 2009, and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. To provide for the current expenses and other expenditures of the City of North Canton, Ohio, during the fiscal year ending December 31, 2009, the following funds, be, and are hereby set aside and appropriated as follows:

Appropriate From:

The unappropriated resources of the	
101 General Fund	\$20,000.00

Appropriate To:

101 General Fund	
101.103.5100 Salaries & Wages – School Patrol	\$20,000.00

Section 2. That the Director of Finance of the City of North Canton, be, and is hereby authorized to issue warrants from appropriations established herein for the payment of vouchers duly approved by the proper departmental authority.

Section 3. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary for the timely funding of salaries and wages for the school patrol employees and to ensure the continued efficient operation of the School Patrol Program; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by council and approval by the Mayor.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL



# City of NORTH CANTON, OHIO

145 NORTH MAIN STREET  
NORTH CANTON, OHIO 44720-2587  
[www.northcantonohio.com](http://www.northcantonohio.com)

October 16, 2009

TO: Daryl Revoldt  
President of Council

RE: Request for Reimbursement Resolution

I am requesting that Council authorize a resolution regarding reimbursement for future project expenses which will occur next year. The projects include the North Main Street Rehabilitation project and the installation of meters for the Sanitary Sewer project. The reimbursement resolution will allow us to reimburse the City for expenses incurred prior to the project being undertaken. These costs could include design & engineering costs, preliminary construction costs, etc. The legislation will be prepared by Squires Sanders & Dempsey.

Respectfully submitted,

A handwritten signature in cursive script that reads "Alexander A. Zumbar".

Alexander A. Zumbar  
Director of Finance

C: Director of Law

AN ORDINANCE AUTHORIZING DECLARATIONS OF OFFICIAL INTENT UNDER U.S. TREASURY REGULATIONS WITH RESPECT TO REIMBURSEMENTS FROM PROCEEDS OF BONDS, NOTES OR OTHER OBLIGATIONS TEMPORARY ADVANCES MADE FOR PAYMENTS PRIOR TO ISSUANCE, AND RELATED MATTERS, AND DECLARING AN EMERGENCY.

WHEREAS, United States Treasury Regulations §1.150-2 (the Reimbursement Regulations) prescribe conditions under which proceeds of bonds, notes or other obligations (Bonds) used to reimburse advances made for capital and certain expenditures (Original Expenditures) paid before the issuance of such Bonds will be deemed to be expended (or properly allocated to expenditures) for purposes of Sections 103 and 141-150 of the Internal Revenue Code of 1986, as amended (the Code), upon such reimbursement so that the proceeds so used will no longer be subject to requirements or restrictions under those sections of the Code; and

WHEREAS, certain provisions of the Reimbursement Regulations require that there be a Declaration of Official Intent not later than 60 days following payment of the Original Expenditures expected to be reimbursed from proceeds of Bonds, and that the reimbursement occur within certain prescribed time periods after an Original Expenditure is paid or after the property resulting from that Original Expenditure is placed in service; and

WHEREAS, this Council wishes to take steps to comply with the Reimbursement Regulations;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, STARK COUNTY, OHIO, THAT:

Section 1: Definitions. The following definitions apply to the terms used herein:

“Authorized Officer” means the Mayor, the Director of Finance, or any person designated for the purpose by those officers.

“Declaration of Official Intent” means a declaration of intent, in the form and manner and time contemplated in the Reimbursement Regulations, that the advances for Original Expenditures referred to therein are reasonably expected to be reimbursed from the proceeds of Bonds to be issued after those Original Expenditures are paid.

“Reimbursement” or “reimburse” means the restoration to the City of money temporarily advanced from its other funds and spent for Original Expenditures before the issuance of the Bonds, evidenced in writing by an allocation on the books and records of the City that shows the use of the proceeds of the Bonds to restore the money advanced for the Original Expenditures. “Reimbursement” or “reimburse” generally does not include the refunding or retiring of Bonds previously issued and sold to, or borrowings from, unrelated entities.

Section 2: Authorization and Requirement of Declarations of Official Intent. Each Authorized Officer is authorized to prepare and sign Declarations of Official Intent in substantially the form attached with respect to Original Expenditures to which the Reimbursement Regulations apply to be made from money temporarily advanced and that is reasonably expected to be reimbursed (in accordance with applicable authorizations, policies and practices) from the proceeds of Bonds, to make appropriate reimbursement and timely allocations from the proceeds of the Bonds to reimburse such Original Expenditures, and to take any other actions as may be appropriate, all at the times and in the manner required under the Reimbursement Regulations in order for the reimbursement to be treated as an expenditure of such proceeds for purposes of Sections 103 and 141 to 150 of the Code. No advance from any fund or account or order for payment may be made for Original Expenditures (other than expenditures excepted from such requirement under the Regulations) that are to be reimbursed subsequently from proceeds of Bonds unless a Declaration of Official Intent with respect thereto is made within the time required by the Reimbursement Regulations.

Section 3: Prior Acts Ratified and Confirmed. Any actions previously taken by City officials or agents of the City in furtherance of the matters set forth in this Ordinance are hereby approved, ratified and confirmed.

Section 4: Compliance with Open Meeting Requirements. This Council finds and determines that all formal actions of this Council and of any of its committees concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council or committees, and that all deliberations of this Council and of any committees that resulted in those formal actions were in meetings open to the public in compliance with the law.

Section 5: Captions and Headings. The captions and headings in this Ordinance are solely for convenience of reference and in no way define, limit or describe the scope or intent of any Sections, subsections, paragraphs, subparagraphs or clauses hereof. Reference to a Section means a section of this Ordinance unless otherwise indicated.

Section 6: Statement of Emergency; Effective Date. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of the City, and for the further reason that this Ordinance must be immediately effective so that such Original Expenditures to be reimbursed are immediately necessary for such preservation and the Reimbursement Regulations require timely Declaration of Official Intent in order to qualify such Original Expenditures for reimbursement from the proceeds of Reimbursement Bonds; wherefore, this Ordinance shall be in full force and effect immediately upon its passage and approval by the Mayor.

PASSED BY COUNCIL \_\_\_\_\_

ATTEST: \_\_\_\_\_  
Clerk of Council

APPROVED \_\_\_\_\_  
Mayor

**DECLARATION OF OFFICIAL INTENT**

**For Reimbursement of Expenditures**

This is a Declaration of Official Intent under U.S. Treasury Regulations for purposes of Sections 103 and 141 to 150 of the Internal Revenue Code of 1986, as amended (the "Code").

1. The undersigned, on behalf of the City of North Canton, Ohio (the Borrower), declares that the Borrower reasonably expects that the capital and other expenditures described in paragraph 2 (the Project) will be reimbursed with the proceeds of "bonds" (as defined in Section 150 of the Code). The maximum principal amount of bonds expected to be issued for the Project is \$1,650,000

2. Description of capital and other expenditures to be reimbursed:

Expenditures for (i) improving and reconstructing North Main Street beginning north of the intersection of Seventh Street, through the 10<sup>th</sup> Street/Woodrow Street intersections, and ending south of the Applegrove Street intersection, and (ii) the installation and construction of flow meters at all key points of connection to the City of Canton Sanitary Sewer System.

The undersigned has been authorized by the Borrower to make and sign this Declaration on behalf of the Borrower.

Date of Declaration:

**CITY OF NORTH CANTON, OHIO**

December \_\_, 2009

By \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Type or print Name and Title)

Caution: This Declaration of Official Intent will not be effective unless the bonds providing moneys for the reimbursement are issued and the reimbursement for the Project described above is made (by an allocation on the books and records identifying the expenditures as in paragraph 2 above) within the applicable period prescribed in the Treasury Regulations – generally, 18 months after the later of the date of the expenditure or the date the Project is placed in service, but in no event later than three years after the date of the expenditure.

**RECEIVED**

DEC 03 2009

COUNCIL OFFICE  
NORTH CANTON, OHIO

101 GENERAL FUND

TOTAL GENERAL FUND

SPECIAL REVENUE FUNDS:

203 INCOME TAX FUND  
204 FIRE OPERATING FUND  
205 EMS OPERATING FUND  
206 COMPUTER TRUST FUND  
207 ENFORCEMENT AND EDUCATION FUND  
208 STREET CONST M & R FUND  
209 STORM SEWER IMPROVE LEVY FUND  
210 STREET IMPROVE LEVY FUND  
211 MUNICIPAL ROAD FUND  
212 GENERAL TRUST FUND  
213 LAW ENFORCEMENT TRUST FUND  
214 COMPENSATED ABSENCES FUND  
215 CONTINUING PROF EDUCATION FUND

TOTAL SPECIAL REVENUE

CAPITAL PROJECT FUNDS:

330 CAPITAL IMPROVEMENT FUND  
331 PARK DEVELOPMENT FUND  
332 ISSUE 2 IMPROVEMENT FUND  
333 HOOVER DISTRICT IMP. FUND

TOTAL CAPITAL PROJECT FUNDS

ENTERPRISE FUNDS:

650 WATER REVENUE FUND  
651 WATER EXP, REPLACE & IMP FUND  
652 SEWER REVENUE FUND  
654 GARBAGE SERVICE FUND

TOTAL ENTERPRISE FUNDS

INTERNAL SERVICE FUND:

761 INSURANCE FUND

TOTAL INTERNAL SERVICE FUNDS

TRUST & AGENCY FUNDS

870 NORTH CANTON CIC ESCROW FUND  
871 PERMIT FEE FUND  
873 REQUIRED DEPOSITS FUND

TOTAL TRUST & AGENCY FUNDS

TOTAL ALL FUNDS

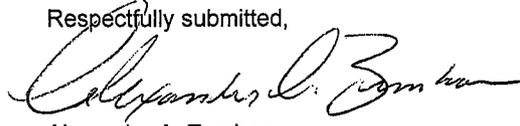
	Beginning Year Balance	MTD Receipts	YTD Receipts	MTD Exp 'd/Exp	YTD Exp 'd/Exp	Unexpended Balance
# 992,424.88	\$ 123,851.38	7,367,482.74	\$ 368,857.60	7,878,983.15	\$ 480,924.47	
TOTAL GENERAL FUND	992,424.88	123,851.38	7,367,482.74	368,857.60	7,878,983.15	480,924.47
SPECIAL REVENUE FUNDS:						
203 INCOME TAX FUND	1,857,429.51	373,344.20	5,128,313.05	25,652.60	4,674,522.51	2,311,220.05
204 FIRE OPERATING FUND	69,290.56	6,667.30	508,504.95	36,359.11	545,100.52	32,694.99
205 EMS OPERATING FUND	55,878.11	46,069.00	1,270,957.87	114,733.48	1,250,787.93	76,048.05
206 COMPUTER TRUST FUND	17,061.60	686.00	3,796.00	292.94	5,879.39	14,978.21
207 ENFORCEMENT AND EDUCATION FUND	7,250.32	104.00	2,226.60	0.00	200.00	9,276.92
208 STREET CONST M & R FUND	211,801.95	60,072.40	923,627.99	56,054.97	844,009.42	291,420.52
209 STORM SEWER IMPROVE LEVY FUND	497,143.19	13,334.59	404,816.77	34,299.70	222,704.18	679,255.78
210 STREET IMPROVE LEVY FUND	387,585.56	13,334.59	404,816.77	10,245.51	425,879.28	366,523.05
211 MUNICIPAL ROAD FUND	7,252.46	0.00	39,661.91	0.00	39,661.91	7,252.46
212 GENERAL TRUST FUND	34,986.63	0.00	700.00	500.00	1,106.01	34,586.62
213 LAW ENFORCEMENT TRUST FUND	620.94	0.00	14,289.96	0.00	0.00	14,910.90
214 COMPENSATED ABSENCES FUND	332,873.23	0.00	175,000.00	0.00	11,549.90	496,323.33
215 CONTINUING PROF EDUCATION FUND	4,660.00	0.00	0.00	0.00	551.17	4,108.83
TOTAL SPECIAL REVENUE	3,483,834.06	513,612.08	8,876,711.87	278,138.31	8,021,952.22	4,338,593.71
CAPITAL PROJECT FUNDS:						
330 CAPITAL IMPROVEMENT FUND	753,880.11	89,604.66	1,487,604.66	345,240.33	1,658,376.42	583,108.35
331 PARK DEVELOPMENT FUND	144.43	0.00	0.00	0.00	0.00	144.43
332 ISSUE 2 IMPROVEMENT FUND	205,047.19	0.00	45,054.22	0.00	67,479.96	182,621.45
333 HOOVER DISTRICT IMP. FUND	0.00	503,806.11	1,826,597.82	500,000.00	1,835,640.62	<9,042.80>
TOTAL CAPITAL PROJECT FUNDS	959,071.73	593,410.77	3,359,256.70	845,240.33	3,561,497.00	756,831.43
ENTERPRISE FUNDS:						
650 WATER REVENUE FUND	1,430,057.03	477,063.62	5,418,596.90	483,533.87	5,487,878.28	1,360,775.65
651 WATER EXP, REPLACE & IMP FUND	1,203,622.38	851.00	1,285,303.29	87,694.90	1,423,143.91	1,065,781.76
652 SEWER REVENUE FUND	697,826.29	189,510.25	2,098,323.44	148,118.96	1,775,119.25	1,021,030.48
654 GARBAGE SERVICE FUND	276,547.86	68,295.83	799,027.41	71,727.93	817,877.29	257,697.98
TOTAL ENTERPRISE FUNDS	3,608,053.56	735,720.70	9,601,251.04	791,075.66	9,504,018.73	3,705,285.87
INTERNAL SERVICE FUND:						
761 INSURANCE FUND	324,762.30	102,938.55	1,189,537.16	87,150.14	1,188,008.91	326,290.55
TOTAL INTERNAL SERVICE FUNDS	324,762.30	102,938.55	1,189,537.16	87,150.14	1,188,008.91	326,290.55
TRUST & AGENCY FUNDS						
870 NORTH CANTON CIC ESCROW FUND	957,000.00	0.00	0.00	0.00	100,000.00	857,000.00
871 PERMIT FEE FUND	279.67	45.03	2,042.27	64.50	2,276.18	45.76
873 REQUIRED DEPOSITS FUND	37,615.52	349.02	3,509.01	374.02	1,491.25	39,633.28
TOTAL TRUST & AGENCY FUNDS	994,895.19	394.05	5,551.28	438.52	103,767.43	896,679.04
TOTAL ALL FUNDS	10,963,041.72	2,069,927.53	30,399,790.79	2,370,900.56	30,258,227.44	10,504,605.07

CITY OF NORTH CANTON  
 FUND BALANCE RECONCILIATION

NOVEMBER 30, 2009

Consolidated Fund Balance			\$10,504,605.07
Less Treasury Investments Held at Cost:			
		<u>INTEREST</u>	<u>PRINCIPAL</u>
StarOhio		\$844.21	\$8,481,954.24
Investment in Notes			800,000.00
Federal Gov't Securities (UBS)		116.74	10,026.34
North Canton CIC Escrow		32.40	857,000.00
Sweep Account		<u>151.01</u>	<u>0.00</u>
		\$1,144.36	
Total Treasury Investments			<u>10,148,980.58</u>
Checking Account Balance			<u><u>\$355,624.49</u></u>
Bank Balance:	Checking Account:		3,263.73
	Sweep Account		<u>380,000.00</u>
			383,263.73
Minus:	Outstanding Checks:		28,269.63
			28,269.63
Plus:	CIC Escrow Int - In Transit	32.40	
	ACH-Checkfree	(786.95)	
	ACH-JPMorgan Chase Online		
	ACH-Ohio Business Gateway	753.68	
	Bank adjustment		
	NSF Checks	<u>631.26</u>	
			630.39
			<u>630.39</u>
Adjusted Bank Balance			<u><u>\$355,624.49</u></u>

Respectfully submitted,



Alexander A. Zumbar  
 Director of Finance

CITY OF NORTH CANTON  
INVESTMENT REGISTER  
FOR THE CALENDAR YEAR 2009

PURCHASE DATE	FINANCIAL INSTITUTION	ACCOUNT NUMBER	INTEREST RATE	PAR AMT/ CARRYING VALUE	JAN. 1, 2009 BOOK VALUE	PURCHASED 2009	REDEEMED 2009 PRINCIPAL	INTEREST	DATE OF MATURITY	DAYS HELD	PAYIN ORDER NUMBER	BALANCE
1/23/08	PAINE WEBBER, INC.	CLM9153J	7.00	27,026.34	10,026.34	10,026.34	10,026.34	127.13	1/23/08		10765	
1/23/08	RBC (SEASONGOOD MGMT)	19-SM2055	VARIOUS	1,176,286.49	1,176,286.49	1,176,286.49	1,176,286.49	0.63	1/31/09		10723	
1/23/08	STAROHIO	12794	VARIOUS	6,518,567.81	6,518,567.81	6,518,567.81	3,903.76		1/31/09		10723	
6/26/08	OHO LEGACY BANK	15003000	5.03% 15	0.00	0.00	0.00	0.00		1/31/09		10723	
1/23/08	INVESTMENT IN NOTES (MATUURE 6/25/09)	5922003646	4.50	900,000.00	900,000.00	900,000.00	37.39		1/31/09		10723	
1/23/08	NORTH CANTON CIC ESCROW	1080 4424	VARIOUS	957,000.00	957,000.00	957,000.00	49.95		1/31/09		10723	
1/23/08	FIRSTMERIT BANK	1080 4424	VARIOUS	0.00	0.00	0.00	0.00		1/31/09		10723	
1/23/08	BALANCE			9,578,880.64	9,561,880.64	0.00	9,561,880.64	4,118.56				0.00
1/23/08	PAINE WEBBER, INC.	CLM9153J	7.00	27,026.34	10,026.34	10,026.34	126.42		1/31/09		10761	
1/23/08	RBC (SEASONGOOD MGMT)	19-SM2055	VARIOUS	0.00	0.00	0.00	0.00		2/28/09		10761	
1/23/08	STAROHIO	12794	VARIOUS	7,198,758.89	7,198,758.89	7,198,758.89	18,897.89		2/28/09		10761	
1/31/09	OHO LEGACY BANK	15003000	5.03% 15	0.00	0.00	0.00	0.00		2/28/09		10761	
6/26/08	INVESTMENT IN NOTES (MATUURE 6/25/09)	5922003646	4.50	900,000.00	900,000.00	900,000.00	33.77		2/28/09		10761	
1/31/09	NORTH CANTON CIC ESCROW	1080 4424	VARIOUS	957,000.00	957,000.00	957,000.00	58.87		2/28/09		10761	
1/31/09	FIRSTMERIT BANK	1080 4424	VARIOUS	0.00	0.00	0.00	0.00		2/28/09		10761	
1/31/09	BALANCE			9,082,785.03	9,065,785.03	0.00	9,065,785.03	19,116.95				0.00
1/31/09	PAINE WEBBER, INC.	CLM9153J	7.00	27,026.34	10,026.34	10,026.34	125.74		2/28/09		10765	
2/28/09	RBC (SEASONGOOD MGMT)	19-SM2055	VARIOUS	0.00	0.00	0.00	0.00		2/28/09		10802	
2/28/09	STAROHIO	12794	VARIOUS	7,217,656.58	7,217,656.58	7,217,656.58	2,509.55		3/31/09		10802	
2/28/09	OHO LEGACY BANK	15003000	5.03% 15	0.00	0.00	0.00	0.00		3/31/09		10802	
6/26/08	INVESTMENT IN NOTES (MATUURE 6/25/09)	5922003646	4.50	900,000.00	900,000.00	900,000.00	37.39		3/31/09		10802	
2/28/09	NORTH CANTON CIC ESCROW	1080 4424	VARIOUS	957,000.00	957,000.00	957,000.00	72.09		3/31/09		10802	
2/28/09	FIRSTMERIT BANK	1080 4424	VARIOUS	0.00	0.00	0.00	0.00		3/31/09		10802	
2/28/09	BALANCE			9,101,682.92	9,084,682.92	0.00	9,084,682.92	2,744.77				0.00
2/28/09	PAINE WEBBER, INC.	CLM9153J	7.00	27,026.34	10,026.34	10,026.34	124.70		4/1/09		10804	
3/31/09	RBC (SEASONGOOD MGMT)	19-SM2055	VARIOUS	0.00	0.00	0.00	0.00		4/30/09		10850	
3/31/09	STAROHIO	12794	VARIOUS	7,217,656.58	7,220,166.13	7,220,166.13	2,415.13		4/30/09		10850	
3/31/09	OHO LEGACY BANK	15003000	5.03% 15	0.00	0.00	0.00	0.00		4/30/09		10850	
6/26/08	INVESTMENT IN NOTES (MATUURE 6/25/09)	5922003646	4.50	900,000.00	900,000.00	900,000.00	36.18		4/30/09		10850	
3/31/09	NORTH CANTON CIC ESCROW	1080 4424	VARIOUS	957,000.00	957,000.00	957,000.00	154.16		4/30/09		10850	
3/31/09	FIRSTMERIT BANK	1080 4424	VARIOUS	0.00	0.00	0.00	0.00		4/30/09		10850	
3/31/09	BALANCE			9,101,682.92	9,087,192.47	0.00	9,087,192.47	2,730.17				0.00
3/31/09	PAINE WEBBER, INC.	CLM9153J	7.00	27,026.34	10,026.34	10,026.34	123.75		5/1/09		10859	
4/30/09	RBC (SEASONGOOD MGMT)	19-SM2055	VARIOUS	0.00	0.00	0.00	0.00		5/31/09		10891	
4/30/09	STAROHIO	12794	VARIOUS	7,222,581.26	8,222,581.26	8,222,581.26	2,200.30		5/31/09		10891	
4/30/09	OHO LEGACY BANK	15003000	5.03% 15	0.00	0.00	0.00	0.00		5/31/09		10891	
6/26/08	INVESTMENT IN NOTES (MATUURE 6/25/09)	5922003646	4.50	900,000.00	900,000.00	900,000.00	37.39		5/31/09		10891	
4/30/09	NORTH CANTON CIC ESCROW	1080 4424	VARIOUS	957,000.00	957,000.00	957,000.00	78.60		5/31/09		10891	
4/30/09	FIRSTMERIT BANK	1080 4424	VARIOUS	0.00	0.00	0.00	0.00		5/31/09		10891	
4/30/09	BALANCE			9,101,682.92	10,089,607.60	0.00	10,089,607.60	2,440.04				0.00
4/30/09	PAINE WEBBER, INC.	CLM9153J	7.00	27,026.34	10,026.34	10,026.34	122.53		6/1/09		10900	
5/31/09	RBC (SEASONGOOD MGMT)	19-SM2055	VARIOUS	0.00	0.00	0.00	0.00		6/30/09		10940	
5/31/09	STAROHIO	12794	VARIOUS	8,224,781.56	9,224,781.56	9,224,781.56	1,685.48		6/30/09		10940	
5/31/09	OHO LEGACY BANK	15003000	5.03% 15	0.00	0.00	0.00	0.00		6/25/09		10941	
6/26/08	INVESTMENT IN NOTES (MATUURE 6/25/09)	5922003646	4.50	900,000.00	900,000.00	900,000.00	40,387.50		6/30/09		10940	
5/31/09	NORTH CANTON CIC ESCROW	1080 4424	VARIOUS	957,000.00	957,000.00	957,000.00	36.18		6/30/09		10940	
5/31/09	FIRSTMERIT BANK	1080 4424	VARIOUS	0.00	0.00	0.00	0.00		6/30/09		10940	
5/31/09	BALANCE			9,106,607.60	11,091,807.90	0.00	11,091,807.90	42,281.70				0.00
5/31/09	PAINE WEBBER, INC.	CLM9153J	7.00	27,026.34	10,026.34	10,026.34	121.78		7/1/09		10945	
6/30/09	RBC (SEASONGOOD MGMT)	19-SM2055	VARIOUS	0.00	0.00	0.00	0.00		7/31/09		10985	
6/30/09	STAROHIO	12794	VARIOUS	8,476,467.04	8,476,467.04	8,476,467.04	1,322.62		7/31/09		10985	
6/30/09	OHO LEGACY BANK	15003000	5.03% 15	0.00	0.00	0.00	0.00		7/31/09		10985	
6/25/09	INVESTMENT IN NOTES (MATUURE 6/24/10)	5922003646	4.50	800,000.00	800,000.00	800,000.00	37.39		7/31/09		10985	
6/30/09	NORTH CANTON CIC ESCROW	1080 4424	VARIOUS	957,000.00	957,000.00	957,000.00	55.59		7/31/09		10985	
6/30/09	FIRSTMERIT BANK	1080 4424	VARIOUS	0.00	0.00	0.00	0.00		7/31/09		10985	
6/30/09	BALANCE			10,260,493.38	10,243,493.38	0.00	10,243,493.38	1,537.38				0.00

CITY OF NORTH CANTON  
 INVESTMENT REGISTER  
 FOR THE CALENDAR YEAR 2009

PURCHASE DATE	FINANCIAL INSTITUTION	SECURITY/ACCOUNT NUMBER	INTEREST RATE	PAR AMT/ CARRYING VALUE	JAN. 1, 2009 BOOK VALUE	PURCHASED 2009	REDEEMED 2009 PRINCIPAL	INTEREST	DATE OF MATURITY	DAYS HELD	PAY-IN ORDER NUMBER	BALANCE
6/30/09	PAINE WEBBER, INC. RBC (SEASONGOOD MGMT)	CLM9153J	7.00	27,026.34		10,026.34	10,026.34	120.13	8/1/09		10995	
7/31/09	RBC (SEASONGOOD MGMT) STAROHI	19-SM2055	VARIOUS	7,727,789.66		7,727,789.66	7,727,789.66	1,171.01	8/31/09			
7/31/09	OHIO LEGACY BANK INVESTMENT IN NOTES (MATURE 6/24/10)	15003000	5.03% 15	800,000.00		800,000.00	800,000.00	34.87	8/31/09			
6/25/09	NORTH CANTON CIC ESCROW	5922003646	4.50	857,000.00		857,000.00	857,000.00	120.37	8/31/09			
7/31/09	FIRSTMERT BANK	1080 4424	VARIOUS	0.00		0.00	0.00					
7/31/09	BALANCE			9,411,816.00	0.00	9,394,816.00	9,394,816.00	1,446.38				0.00
7/31/09	PAINE WEBBER, INC. RBC (SEASONGOOD MGMT)	CLM9153J	7.00	27,026.34		10,026.34	10,026.34	119.16	9/2/09		11033	
8/31/09	STAROHI	12794	VARIOUS	7,728,960.67		8,478,980.67	8,478,980.67	1,170.34	9/30/09			
8/31/09	OHIO LEGACY BANK INVESTMENT IN NOTES (MATURE 6/24/10)	15003000	5.03% 15	800,000.00		800,000.00	800,000.00	32.40	9/30/09			
8/31/09	NORTH CANTON CIC ESCROW	5922003646	4.50	857,000.00		857,000.00	857,000.00	99.66	9/30/09			
8/31/09	FIRSTMERT BANK	1080 4424	VARIOUS	0.00		0.00	0.00					
8/31/09	BALANCE			9,412,987.01	0.00	10,145,987.01	10,145,987.01	1,421.56				0.00
8/31/09	PAINE WEBBER, INC. RBC (SEASONGOOD MGMT)	CLM9153J	7.00	27,026.34		10,026.34	10,026.34	118.42	10/5/09		11078	
9/30/09	STAROHI	12794	VARIOUS	8,480,131.01		8,480,131.01	8,480,131.01	979.02	10/31/09			
9/30/09	OHIO LEGACY BANK INVESTMENT IN NOTES (MATURE 6/24/10)	15003000	5.03% 15	800,000.00		800,000.00	800,000.00	33.48	10/31/09			
9/30/09	NORTH CANTON CIC ESCROW	5922003646	4.50	857,000.00		857,000.00	857,000.00	50.03	10/31/09			
9/30/09	FIRSTMERT BANK	1080 4424	VARIOUS	0.00		0.00	0.00					
9/30/09	BALANCE			10,164,157.35	0.00	10,147,157.35	10,147,157.35	1,180.95				0.00
9/30/09	PAINE WEBBER, INC. RBC (SEASONGOOD MGMT)	CLM9153J	7.00	27,026.34		10,026.34	10,026.34	116.74	11/5/09			
10/31/09	STAROHI	12794	VARIOUS	8,481,110.03		8,481,110.03	8,481,110.03	844.21	11/30/09			
10/31/09	OHIO LEGACY BANK INVESTMENT IN NOTES (MATURE 6/24/10)	15003000	5.03% 15	800,000.00		800,000.00	800,000.00	32.40	11/30/09			
6/25/09	NORTH CANTON CIC ESCROW	5922003646	4.50	857,000.00		857,000.00	857,000.00	151.01	11/30/09			
10/31/09	FIRSTMERT BANK	1080 4424	VARIOUS	0.00		0.00	0.00					
10/31/09	BALANCE			10,165,136.37	0.00	10,148,136.37	10,148,136.37	1,144.36				0.00
10/30/09	PAINE WEBBER, INC. RBC (SEASONGOOD MGMT)	CLM9153J	7.00	27,026.34		10,026.34	10,026.34					
11/30/09	STAROHI	12794	VARIOUS	8,481,954.24		8,481,954.24	8,481,954.24					
11/30/09	OHIO LEGACY BANK INVESTMENT IN NOTES (MATURE 6/24/10)	15003000	5.03% 15	800,000.00		800,000.00	800,000.00					
6/25/09	NORTH CANTON CIC ESCROW	5922003646	4.50	857,000.00		857,000.00	857,000.00					
11/30/09	FIRSTMERT BANK	1080 4424	VARIOUS	0.00		0.00	0.00					
11/30/09	BALANCE			10,165,980.58	0.00	10,148,980.58	10,148,980.58	0.00				10,148,980.58

# RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. \_\_\_\_\_

Passed \_\_\_\_\_, 20\_\_\_\_

12/4/09-han  
(Personnel & Safety)

Ordinance No. 111-09

An ordinance authorizing the Director of Finance of the City of North Canton to pay an amount equal to the North Canton Director of Law's bi-weekly rate, pursuant to Ordinance No. 123-03, to Randy McFarren through January 29, 2010; authorizing the Mayor of the City of North Canton to enter into a Salary Continuation Agreement by and between the City of North Canton and Randy McFarren, and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON,  
COUNTY OF STARK, STATE OF OHIO:

Section 1. That the Director of Finance of the City of North Canton, be, and is hereby authorized to pay an amount equal to the North Canton Director of Law's bi-weekly rate, pursuant to Ordinance No. 123-03, to Randy McFarren through January 29, 2010.

Section 2. That the Mayor of the City of North Canton, be, and is hereby authorized to enter into a Salary Continuation Agreement by and between the City of North Canton and Randy McFarren.

Section 3. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary to allow payment of an amount equal to the North Canton Director of Law's bi-weekly rate to Randy McFarren; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by Council and approval by the Mayor.

North Canton, OH  
Passed:

\_\_\_\_\_  
MAYOR

SIGNED: \_\_\_\_\_, 2009

ATTEST:

\_\_\_\_\_  
CLERK OF COUNCIL