

Ron Jackson, President

Stafford L. Shenett, Sr., Dist 1

Toni Jones, District 2

Ebony Miller, District 3



Terry Woody, Sr., District 4

Tanglyn Madden, District 5

Sharri Thomas, District 6

Edwina Agee, District 7

PUBLIC NOTICE

DATE: November 11, 2019

TO: Members of City Council
Mayor Annette M. Blackwell

FROM: Council President Ron Jackson

RE: Special Meeting of Council

In accordance with Article VII, Section 3, of the Charter of the City of Maple Heights a **Special Meeting of Council** will be held on **Wednesday, November 13, 2019**, immediately following the Finance Committee Meeting scheduled for 6:30 p.m. in Room 7, Maple Heights City Hall, 5353 Lee Road, Maple Heights, Ohio, to consider the following:

ORDINANCE NO. 2019-61, As Amended

AN ORDINANCE ENACTING NEW CODIFIED ORDINANCE SECTION 660.16(C) CREATING A COST-SHARING PROGRAM WITH PRIVATE PROPERTY OWNERS FOR REMOVAL OF DEAD, DISEASED, OR DAMAGED TREES AND THOSE TREES WHOSE ROOTS HAVE ADVERSELY IMPACTED SIDEWALKS AND SEWERS FROM TREE LAWNS, AND DECLARING AN EMERGENCY.

This Ordinance is currently in the Finance Committee.

ORDINANCE NO. 2019-98

AN ORDINANCE PROVIDING FOR AMENDMENT OF THE ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR 2019, AND DECLARING AN EMERGENCY.

This Ordinance is currently in the Finance Committee.

ORDINANCE NO. 2019-99

AN ORDINANCE APPROVING AND AUTHORIZING FINANCIAL POLICIES AND PROCEDURES AND REPEALING SECTIONS 240.01, 240.03 AND 240.08 OF THE CITY'S CODIFIED ORDINANCES, AND DECLARING AN EMERGENCY.

This Ordinance is currently in the Finance Committee.

Ron Jackson / 27c

Ron Jackson, Council President
Maple Heights City Council

cc: Directors, Chiefs, Department Heads



ORDINANCE NO.: 2019-61, AS AMENDED
INTRODUCED BY: Mayor Annette M. Blackwell
MOTION FOR ADOPTION BY:

AN ORDINANCE ENACTING NEW CODIFIED ORDINANCE SECTION 660.16(C) CREATING A COST-SHARING PROGRAM WITH PRIVATE PROPERTY OWNERS FOR REMOVAL OF DEAD, DISEASED, OR DAMAGED TREES AND THOSE TREES WHOSE ROOTS HAVE ADVERSELY IMPACTED SIDEWALKS AND SEWERS FROM TREE LAWNS, AND DECLARING AN EMERGENCY.

WHEREAS, Section 660.16 of the City's Codified Ordinances declares that dead, diseased and damaged trees on private property, including tree lawns, are a nuisance that must be abated by the private property owner; and

WHEREAS, the Mayor and Service Director, based on the significant amount of tall and older trees in the City that are dead, diseased or damaged or whose roots have impacted sidewalks and sewers, have recommended that it is necessary and in the public interest for the City to participate and share in the expense of removing dead, diseased and damaged trees and those trees whose roots have adversely impacted sidewalks and sewers from tree lawns;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Maple Heights, Cuyahoga County, State of Ohio, that:

Section 1. New Section 660.16(c) of the Codified Ordinances of the City of Maple Heights is enacted to read as follows:

“(c) Beginning April 1, 2020, the City will pay an amount not to exceed five hundred dollars (\$500) per tree lawn property, or a total amount of ten thousand dollars (\$10,000) per calendar year, to participate and share in the expense of removing dead, diseased and damaged trees and those trees whose roots have adversely impacted sidewalks and sewers from tree lawns, on as many tree lawn properties as the funds will cover, provided hereinafter that Council will appropriate funds for such purpose after estimates of cost and applications for such assistance have been filed with the Director of Finance and the Service Director. The Mayor, the Director of Finance and the Safety Director are hereby authorized and directed to plan and effectuate a program to accomplish this tree removal program in substantially the following manner:

(1) By March 31 of each year, the Service Director will request qualification statements from tree removal companies. These statements will be kept on file and made available to residents applying for the tree removal program. Tree removal companies that are hired to remove trees as set forth in this Section will be required to obtain the proper registration certificates and permits required by the Building Commissioner.

(2) The owner of each tree lawn property must apply in writing to the Service Director for tree removal assistance.

(3) The Service Director, or his designee, which may be an arborist, will investigate each tree lawn property for which application for tree removal has been made to determine whether the tree is dead, diseased, or damaged or its roots adversely impact sidewalks or sewers making removal necessary. After the Service Director, or his designee, confirms the need for tree removal, the private property owner must obtain two estimates of cost to perform the work from tree companies who submitted qualification statements to the Service Director.

(4) The applicant's cost estimates and the Safety Director's approval will be submitted to the Finance Director, who shall document each application for City financial assistance based upon the availability of appropriated funds.

(5) If funds are available, the Finance Director will notify the private property owner and the Service Director, in writing, that the City will contribute such funds, in an amount not to exceed \$500, for the tree removal by the private property owner.

(6) Upon completion of the work and approval of the work from the Service Director, the private property owner shall forward a copy of the bill from the tree removal company to the Service Director for delivery to the Finance Director.

(7) Upon receiving the bill and approval from the Service Director, the Finance Director will reimburse the private property owner up to \$500, which amount is totally at the discretion of the Finance Director based on the amount of funds available for the tree removal program each year."

Section 2. The Clerk of Council is authorized and directed to forward a certified copy of this Ordinance to the publisher of the Codified Ordinances of the City for immediate inclusion of new Section 660.16(c) in the current print and electronic editions of the City's Codified Ordinances.

Section 3. 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 action, were in meetings open to the public in compliance with all legal requirements including O.R.C. Section 121.22.

Section 4. This Ordinance constitutes an emergency measure necessary for the public safety, health and welfare and for the further reasons stated in the Preamble and provided it receives the affirmative vote of two-thirds (2/3) of the members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor, otherwise it shall take effect and be in force from and after the earliest period allowed by law.

PASSED: _____, 2019

Ron Jackson, Council President

Annette M. Blackwell, Mayor

Approved as to legal form:

Frank Consolo, Director of Law

ATTEST: _____
Leonette F. Cicirella, Clerk of Council

I, Leonette F. Cicirella, Clerk of Council of the City of Maple Heights, County of Cuyahoga, State of Ohio, do hereby certify the above to be a true and exact copy of the original as contained in the records of my office and that the same has been and will remain duly posted as required by law.

Date: _____

Leonette F. Cicirella, Clerk of Council

ORDINANCE NO. 2019-98

INTRODUCED BY: Mayor Annette M. Blackwell

MOTION FOR ADOPTION BY:

AN ORDINANCE PROVIDING FOR AMENDMENT OF THE ANNUAL APPROPRIATIONS FOR THE FISCAL YEAR 2019, AND DECLARING AN EMERGENCY.

WHEREAS, Council adopted a municipal budget pursuant to **Ordinance No. 2018-107 As Amended**, for the fiscal year January 1, 2019 through December 31, 2019 setting forth certain annual appropriations, which appropriations were amended by **Ordinances Nos. 2019-47**, passed June 5, 2019, and **2019-89**, passed October 16, 2019; and

WHEREAS, the Finance Director has recommended to Council that further amendments to the annual appropriation ordinance, as set forth in the attached Exhibit A dated November 13, 2019, which is incorporated as if fully rewritten herein, are necessary to account for certain additional expenditures.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Maple Heights, County of Cuyahoga, State of Ohio, that:

Section 1. The annual appropriations of the City, established by **Ordinance No. 2018-107, As Amended**, which appropriations were amended by **Ordinances Nos. 2019-47**, passed June 5, 2019, and **2019-89**, passed October 16, 2019, shall be further amended by Council, as recommended by the Finance Director in accordance with Exhibit A dated November 13, 2019, which is incorporated as if fully rewritten herein, and such amended budget is hereby adopted.

Section 2. To provide for operating expenditures during the fiscal year ending December 31, 2019, the amended appropriations, as recommended by the Finance Director in Exhibit A, are hereby made and the Finance Director is authorized to prepare and submit the amended appropriations set forth in Exhibit A dated November 13, 2019 to the Cuyahoga County Fiscal Officer.

Section 3. It is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in open meetings of this Council, and that all deliberations of this Council and of any of its Committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements including the City's Charter and Codified Ordinances and Section 121.22 of the Ohio Revised Code.

Section 4. This Ordinance is hereby determined to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the residents of the City and for the further reason that the amended appropriations must be immediately made to insure the financial integrity of the City's budget and presented to the County Fiscal Officer. It shall therefore become effective upon its passage by the affirmative vote of not less than five (5)

members of Council and approval by the Mayor; otherwise, it shall become effective at the earliest time allowed by law.

PASSED: _____

Ron Jackson, Council President

Annette M. Blackwell, Mayor

Approved as to legal form:

Frank Consolo, Director of Law

ATTEST: _____
Leonette F. Cicirella, Clerk of Council

I, Leonette F. Cicirella, Clerk of Council of the City of Maple Heights, County of Cuyahoga, State of Ohio do hereby certify the above to be a true and exact copy of the original as contained in the records of my office and that the same has been and will remain duly posted as required by law.

Date: _____

Leonette F. Cicirella, Clerk of Council

ORDINANCE NO.: 2019-99

INTRODUCED BY: Mayor Annette M. Blackwell

MOTION FOR ADOPTION BY:

AN ORDINANCE APPROVING AND AUTHORIZING FINANCIAL POLICIES AND PROCEDURES AND REPEALING SECTIONS 240.01, 240.03 AND 240.08 OF THE CITY'S CODIFIED ORDINANCES, AND DECLARING AN EMERGENCY.

WHEREAS, the State Auditor and the Maple Heights' Financial Planning and Supervision Commission has required the Finance Director to prepare and/or update certain financial policies and procedures to be utilized by the City after approval and authorization by Council; and

WHEREAS, the Finance Director has recommended to Council that it approve and authorize the following financial policies and procedures which have been prepared and/or updated by the Finance Director:

- 1) Bad Checks- Policies and Procedures
- 2) Capital Assets and Supplies- Policies and Procedures
- 3) Cash Receipts- Policies and Procedures
- 4) Investments- Policies and Procedures
- 5) Payroll- Policies and Procedures
- 6) Petty Cash- Policies and Procedures
- 7) Purchasing- Policies and Procedures
- 8) Disaster Recovery- Policies and Procedures
- 9) Sale of Personal Property-Policies and Procedures

and that prior financial policies and procedures contained in Sections 240.01, 240.03 and 240.08 of the Codified Ordinances be repealed;

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Maple Heights, County of Cuyahoga, State of Ohio that:

Section 1. Council hereby approves and authorizes the following financial policies and procedures to be utilized by the City, which policies and procedures are attached hereto as Exhibits 1-9, and incorporated as if fully rewritten herein:

- 1) Bad Checks- Policies and Procedures
- 2) Capital Assets and Supplies- Policies and Procedures
- 3) Cash Receipts- Policies and Procedures
- 4) Investments- Policies and Procedures
- 5) Payroll- Policies and Procedures
- 6) Petty Cash- Policies and Procedures
- 7) Purchasing- Policies and Procedures
- 8) Disaster Recovery- Policies and Procedures.
- 9) Sale of Personal Property-Policies and Procedures

Prior financial policies and procedures contained in Sections 240.01, 240.03 and 240.08 of the Codified Ordinances are hereby repealed.

Section 2. The Finance Director is hereby authorized and directed to submit a certified copy of this Ordinance and said Financial Policies and Procedures to the City's Fiscal Supervisors at the Office of the State Auditor and the Maple Heights' Financial Planning and Supervision Commission.

Section 3. 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 on the date indicated below, and that all deliberations of this Council and of any of its Committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 4. This Ordinance constitutes an emergency measure necessary for the public peace, safety and general welfare of the City and for the further reason that Financial Policies and Procedures must be immediately approved and authorized and presented to the Maple Heights' Financial Planning and Supervision Commission to meet the Auditor's requirements for the City to be released from fiscal emergency, and provided it receives the affirmative vote of two-thirds (2/3) of the members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor, otherwise it shall take effect and be in force from and after the earliest period allowed by law.

PASSED: _____, 2019

Ron Jackson, Council President

Annette M. Blackwell, Mayor

Approved as to legal form:

Frank Consolo, Director of Law

ATTEST: _____
Leonette F. Cicirella, Clerk of Council

I, Leonette F. Cicirella, Clerk of Council of the City of Maple Heights, County of Cuyahoga, State of Ohio, do hereby certify the above to be a true and exact copy of the original as contained in the records of my office and that the same has been and will remain duly posted as required by law.

Date: _____

Leonette F. Cicirella, Clerk of Council

Ordinance No. 2019-99

Page Two

Appropriations 11/2019:						
Account Description	Account	Amount	Appropriations Resolution 2019-89	Proposed Appropriations November 2019	Updated Revenue from October 2019	Updated Revenue from November 2019
Refund/ Reimbursements	100-4000-55017	\$ 13,658.35				
Advance to EMS Grant (256)	100-7170-59330	\$ 2,765.00				
Advance to FEMA Grant (253)	100-7170-59340	\$ 83,701.54				
Advance to SAFER	100-7170-59350	\$ 165,000.00				
Community Life & Education- Trunk or Treat	100-7210-55500	\$ 500.00				
Ohio Capital Budget	100-7160-57014	\$ (50,000.00)				
	General Fund Increase	\$ 215,624.89	\$ 12,701,208.76	\$ 12,916,833.65	\$ 13,090,103.93	\$ 13,040,603.93
Theodore Street Watermain	219-7123-54000	\$ 80.00				
Northeast Quadrant Sewer Project	219-7123-54006	\$ 46,100.00				
Southwest Quadrant Sewer Project	219-7123-54007	\$ 27,700.00				
Milan & Harlan Drive #11034	219-7123-56001	\$ 1,500.00				
	Water/Sewer Maintenance Fund Increase	\$ 75,380.00	\$ 2,572,442.09	\$ 2,647,822.09	\$ 2,832,345.62	\$ 2,712,345.62
Operations & Safety Equipment	253-1200-55082	\$ 69,150.00				
Return of Advance	253-1200-59311	\$ 83,701.54				
		\$ 152,851.54	\$ 18,227.00	\$ 171,078.54	\$ 18,227.76	\$ 171,079.30
Recreation Donation	254-3000-55000	\$ (1.00)	\$ 1,158.00	\$ 1,157.00	\$ 1,157.50	\$ 1,157.50
	Recreation Donation	\$ (1.00)				
Return of Advance	256-1200-59311	\$ 2,765.00				
		\$ 2,765.00	\$ 26,629.53	\$ 29,394.53	\$ 26,683.74	\$ 29,448.74
DEOG Reimbursements	270-6100-56009	\$ 271,621.10				
	Streets Construction Maintenance and Repair Increase	\$ 271,621.10	\$ 1,373,074.18	\$ 1,644,695.28	\$ 1,973,384.55	\$ 2,365,005.65
SAFER Grant Increase	295-1200-51500	\$ 21,500.00				
Return of Advance	295-1200-59311	\$ 165,000.00				
	SAFER Grant Increase	\$ 186,500.00	\$ 270,395.00	\$ 456,895.00	\$ 278,967.80	\$ 465,467.80
Arch P Eng Plan	734-4000-55000	\$ (2.00)	\$ 4,367.00	\$ 4,365.00	\$ 4,366.67	\$ 4,366.67
	Arch- Engineer Plan Review	\$ (2.00)				
	Total For Funds Listed (this should be the overall increase for all funds):	\$ 904,739.53	\$ 24,404,215.05	\$ 25,308,954.58	\$ 28,863,247.57	\$ 29,507,485.21
*Advance is needed to cover prior to sending appropriations to county.						

Date: November 13, 2019

EXHIBIT A

**CITY OF MAPLE HEIGHTS
2019 AMENDED ANNUAL APPROPRIATIONS**

<u>GENERAL FUND</u>	2019 Jan. 1 to Dec. 31 <u>Appropriations</u>	2019 Estimated <u>Receipts</u>
Police Department - 1100		
Personal Services	\$2,689,642.77	
Other Expenditures	388,500.00	
Total	<u>\$ 3,078,142.77</u>	
Auxiliary Police - 1110		
Personal Services	\$81,904.52	
Other Expenditures	0.00	
Total	<u>\$ 81,904.52</u>	
Fire Department - 1200		
Personal Services	\$2,870,443.06	
Other Expenditures	491,300.00	
Total	<u>\$ 3,361,743.06</u>	
Dispatch - 1300		
Personal Services	\$120,570.62	
Other Expenditures	690,030.00	
Total	<u>\$ 810,600.62</u>	
School Guards - 1310		
Personal Services	\$59,940.92	
Other Expenditures	0.00	
Total	<u>\$ 59,940.92</u>	
Jail Administration - 1350		
Personal Services	\$424,689.10	
Other Expenditures	35,802.10	
Total	<u>\$ 460,491.20</u>	
Public Health - 2000		
Personal Services	\$0.00	
Other Expenditures	109,675.00	
Total	<u>\$ 109,675.00</u>	

Recreation - 3000		
Personal Services	\$12,160.00	
Other Expenditures	15,000.00	
Total		\$ 27,160.00
Building Department - 4000		
Personal Services	\$248,076.19	
Other Expenditures	410,373.35	
Total		\$ 658,449.54
Zoning Board - 4200		
Personal Services	\$8,670.00	
Other Expenditures	2,000.00	
Total		\$ 10,670.00
Service Administration - 5000		
Personal Services	\$116,687.27	
Other Expenditures	95.00	
Total		\$ 116,782.27
Mechanics - 5200		
Personal Services	\$132,630.82	
Other Expenditures	16,000.00	
Total		\$ 148,630.82
Mayors Office - 7110		
Personal Services	\$224,558.69	
Other Expenditures	10,700.00	
Total		\$ 235,258.69
Finance - 7120		
Personal Services	\$294,895.81	
Other Expenditures	11,800.00	
Total		\$ 306,695.81
Legal - 7130		
Personal Services	\$190,247.02	
Other Expenditures	\$65,250.00	
Total		\$ 255,497.02
Elections - 7140		
Personal Services	0.00	
Other Expenditures	55,000.00	
Total		\$ 55,000.00

Lands and Buildings - 7160		
Personal Services	\$85,520.68	
Other Expenditures	907,234.00	
Total		\$ 992,754.68

Miscellaneous - 7170		
Personal Services	\$19,950.00	
Other Expenditures	\$722,335.25	
Trans to Fund St Light	220,000.00	
Trans to Fund Amb Bill	137,700.00	
Transfer to FEMA Grant	70.00	
Trans to Fund Bond Retire	453,713.00	
Advance to EMS Grant	2,765.00	
Advance to FEMA Grant	83,701.54	
Advance to SAFER Grant	165,000.00	
Total		\$1,805,234.79

Civil Service - 7180		
Personal Services	\$3,278.23	
Other Expenditures	600.00	
Total		\$ 3,878.23

Human Resources 7190		
Personal Services	\$65,019.99	
Other Expenditures	10,000.00	
Total		\$ 75,019.99

Council - 7210		
Personal Services	\$119,560.39	
Other Expenditures	28,300.00	
Total		\$ 147,860.39

Clerk of Council - 7220		
Personal Services	\$64,144.37	
Other Expenditures	1,900.00	
Total		\$ 66,044.37

Mayors Court 7300		
Personal Services	\$46,838.96	
Other Expenditures	2,560.00	
Total		\$ 49,398.96

GENERAL FUND TOTAL	\$12,916,833.65	\$ 12,916,833.65	\$ 13,040,603.93
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COMPUTER FEE FUND - 201

Personal Services	\$33,077.86		
Other Expenditures	10,000.00		
Total		\$ 43,077.86	\$ 92,550.00

STREET LIGHTING FUND - 212

Personal Services	0.00		
Other Expenditures	\$508,000.00		
Total		\$ 508,000.00	\$ 734,384.00

POLICE PENSION FUND - 215

Personal Services	\$0.00		
Other Expenditures	388,500.00		
Total		\$ 388,500.00	\$ 516,053.74

FIRE PENSION FUND - 216

Personal Services	\$0.00		
Other Expenditures	491,300.00		
Total		\$ 491,300.00	\$ 532,730.20

WATER/SEWER MAINT FUND - 219

Personal Services	\$347,216.99		
Other Expenditures	2,300,605.10		
Total		\$ 2,647,822.09	\$ 2,712,345.62

INMATE Commissary - 224

	\$		
Other Expenditures	\$0.00		
Total		\$ -	\$ 30,027.05

POLICE SERV LEVY FUND - 230

Personal Services	\$503,174.06		
Other Expenditures	0.00		
Total		\$ 503,174.06	\$ 533,329.00

FIRE SERVICE LEVY FUND - 235

Personal Services	\$497,593.22		
Other Expenditures	0.00		
Total		\$ 497,593.22	\$ 557,776.77

SENIOR CTR LEVY FUND - 240

Senior Services - 3500

Personal Services	\$3,075.07		
Other Expenditures	12,250.00		
Total		\$ 15,325.07	

Nutrition Services - 3510			
Personal Services	161,081.52		
Other Expenditures	5,000.00		
Total		\$	166,081.52
Senior Transportation - 3520			
Personal Services	156,138.67		
Other Expenditures	148,342.00		
Total		\$	304,480.67
Home Delivered Meals - 3530			
Personal Services	94,244.76		
Other Expenditures	0.00		
Total		\$	94,244.76
SENIOR SERV LEVY FUND TOTAL	580,132.02	\$	580,132.02 \$ 654,796.51
SOLID WASTE COLLECTION FUND - 251			
Personal Services	106,490.00		
Other Expenditures	1,593,500.00		
Total		\$	1,699,990.00 \$ 2,573,055.28
AMBULANCE BILLING SERV FUND -252			
Police Dept. -1100			
Personal Services	\$81,363.84		
Other Expenditures	263,300.00		
Total		\$	344,663.84
Fire Dept. - 1200			
Personal Services	\$82,049.44		
Other Expenditures	\$334,406.85		
Total		\$	416,456.29
AMBULANCE BILLING FUND TOTAL	\$761,120.13	\$	761,120.13 \$ 915,121.95
FEMA FIRE GRANT FUND - 253			
Personal Services	\$0.00		
Other Expenditures	\$171,078.54		
Total		\$	171,078.54 \$ 171,079.30
RECREATION DONATION - 254			
Personal Services	\$0.00		
Other Expenditures	\$1,157.00		
Total		\$	1,157.00 \$ 1,157.50

SMALL BUSINESS GRANT - 255			
COUNTY SBA GRANT	\$150,000.00		
TRANSFER IN FROM 100 - SBA MATCH	\$0.00		
Total		\$ 150,000.00	\$ 150,000.00
EMS GRANT FUND - 256			
Personal Services	\$0.00		
Other Expenditures	\$29,394.53		
Total		\$ 29,394.53	\$ 29,448.74
STREET CON MNT & REP FUND - 270			
Personal Services	\$403,783.27		
Other Expenditures	\$1,240,912.01		
Total		\$ 1,644,695.28	\$ 2,365,005.65
STATE HIGHWAY FUND - 271			
Personal Services	\$0.00		
Other Expenditures	\$163,924.40		
Total		\$ 163,924.40	\$ 302,414.34
MUNI MOTOR VEHICLE FUND - 272			
Personal Service	\$0.00		
Other Expenditures	\$19,822.00		
Total		\$ 19,822.00	\$ 19,822.50
DRUG LAW ENFORCEMENT FUND - 274			
Personal Services	\$0.00		
Other Expenditures	\$50,000.00		
Total		\$ 50,000.00	\$ 118,187.95
Job Creation Retention Grant - 280			
Other Expenditures	\$0.00		
Total		\$ -	\$ -
HOUSING FORECLOSURE FUND - 289			
Personal Services	\$29,320.00		
Other Expenditures	\$50,000.00		
Total		\$ 79,320.00	\$ 366,778.40
HOUSING REVITALIZATION - 290			
Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 2,638.47

SAFER GRANT FUND - 295

Personal Services	\$291,895.00		
Other Expenditures	\$165,000.00		
Total		\$ 456,895.00	\$ 465,467.80

BOND RETIREMENT FUND - 390

Personal Services	\$0.00		
Other Expenditures	\$1,183,297.00		
Total		\$ 1,183,297.00	\$ 1,563,044.00

CAPITAL IMPROVEMENT FUND - 410

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 27,204.92

STREET IMPROVEMENT - 471

Personal Services	\$0.00		
Other Expenditures	\$31,962.80		
Total		\$ 31,962.80	\$ 31,962.80

HOME EXTERIOR MAINTENANCE - 480

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 0.55

RECREATION BANNERS - 560

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 2,150.85

D.A.R.E. PROGRAM FUND - 701

Personal Services	\$0.00		
Other Expenditures	\$3,000.00		
Total		\$ 3,000.00	\$ 10,008.27

MAYORS COURT FUND - 730

Personal Services	\$0.00		
Other Expenditures	\$198,000.00		
Total		\$ 198,000.00	\$ 617,349.68

ARCH P ENG PLAN - 734

Personal Services	\$0.00		
Other Expenditures	\$4,365.00		
Total		\$ 4,365.00	\$ 4,366.77

TRUST & AGENCY ESCROW FUND - 736

Personal Services	\$0.00		
Other Expenditures	\$80,000.00		
Total		\$ 80,000.00	\$ 355,750.30

ENTERPRISE PARK TRUST - 741

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 590.44

OHIO BD BLDG STD FUND - 743

Personal Services	\$0.00		
Other Expenditures	\$4,500.00		
Total		\$ 4,500.00	\$ 10,281.93

GRAND TOTAL

\$ 25,308,954.58	\$ 29,507,485.21
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Date: November 13, 2019

EXHIBIT A

**CITY OF MAPLE HEIGHTS
2019 AMENDED ANNUAL APPROPRIATIONS**

<u>GENERAL FUND</u>	2019 Jan. 1 to Dec. 31 <u>Appropriations</u>	2019 Estimated <u>Receipts</u>
Police Department - 1100		
Personal Services	\$2,689,642.77	
Other Expenditures	388,500.00	
Total	<u>\$ 3,078,142.77</u>	
Auxiliary Police - 1110		
Personal Services	\$81,904.52	
Other Expenditures	0.00	
Total	<u>\$ 81,904.52</u>	
Fire Department - 1200		
Personal Services	\$2,870,443.06	
Other Expenditures	491,300.00	
Total	<u>\$ 3,361,743.06</u>	
Dispatch - 1300		
Personal Services	\$120,570.62	
Other Expenditures	690,030.00	
Total	<u>\$ 810,600.62</u>	
School Guards - 1310		
Personal Services	\$59,940.92	
Other Expenditures	0.00	
Total	<u>\$ 59,940.92</u>	
Jail Administration - 1350		
Personal Services	\$424,689.10	
Other Expenditures	35,802.10	
Total	<u>\$ 460,491.20</u>	
Public Health - 2000		
Personal Services	\$0.00	
Other Expenditures	109,675.00	
Total	<u>\$ 109,675.00</u>	

Recreation - 3000		
Personal Services	\$12,160.00	
Other Expenditures	15,000.00	
Total		\$ 27,160.00
Building Department - 4000		
Personal Services	\$248,076.19	
Other Expenditures	410,373.35	
Total		\$ 658,449.54
Zoning Board - 4200		
Personal Services	\$8,670.00	
Other Expenditures	2,000.00	
Total		\$ 10,670.00
Service Administration - 5000		
Personal Services	\$116,687.27	
Other Expenditures	95.00	
Total		\$ 116,782.27
Mechanics - 5200		
Personal Services	\$132,630.82	
Other Expenditures	16,000.00	
Total		\$ 148,630.82
Mayors Office - 7110		
Personal Services	\$224,558.69	
Other Expenditures	10,700.00	
Total		\$ 235,258.69
Finance - 7120		
Personal Services	\$294,895.81	
Other Expenditures	11,800.00	
Total		\$ 306,695.81
Legal - 7130		
Personal Services	\$190,247.02	
Other Expenditures	\$65,250.00	
Total		\$ 255,497.02
Elections - 7140		
Personal Services	0.00	
Other Expenditures	55,000.00	
Total		\$ 55,000.00

Lands and Buildings - 7160		
Personal Services	\$85,520.68	
Other Expenditures	907,234.00	
Total		\$ 992,754.68

Miscellaneous - 7170		
Personal Services	\$19,950.00	
Other Expenditures	\$722,335.25	
Trans to Fund St Light	220,000.00	
Trans to Fund Amb Bill	137,700.00	
Transfer to FEMA Grant	70.00	
Trans to Fund Bond Retire	453,713.00	
Advance to EMS Grant	2,765.00	
Advance to FEMA Grant	83,701.54	
Advance to SAFER Grant	165,000.00	
Total		\$1,805,234.79

Civil Service - 7180		
Personal Services	\$3,278.23	
Other Expenditures	600.00	
Total		\$ 3,878.23

Human Resources 7190		
Personal Services	\$65,019.99	
Other Expenditures	10,000.00	
Total		\$ 75,019.99

Council - 7210		
Personal Services	\$119,560.39	
Other Expenditures	28,300.00	
Total		\$ 147,860.39

Clerk of Council - 7220		
Personal Services	\$64,144.37	
Other Expenditures	1,900.00	
Total		\$ 66,044.37

Mayors Court 7300		
Personal Services	\$46,838.96	
Other Expenditures	2,560.00	
Total		\$ 49,398.96

GENERAL FUND TOTAL	\$12,916,833.65	\$ 12,916,833.65	\$ 13,040,603.93
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COMPUTER FEE FUND - 201

Personal Services	\$33,077.86		
Other Expenditures	10,000.00		
Total		\$ 43,077.86	\$ 92,550.00

STREET LIGHTING FUND - 212

Personal Services	0.00		
Other Expenditures	\$508,000.00		
Total		\$ 508,000.00	\$ 734,384.00

POLICE PENSION FUND - 215

Personal Services	\$0.00		
Other Expenditures	388,500.00		
Total		\$ 388,500.00	\$ 516,053.74

FIRE PENSION FUND - 216

Personal Services	\$0.00		
Other Expenditures	491,300.00		
Total		\$ 491,300.00	\$ 532,730.20

WATER/SEWER MAINT FUND - 219

Personal Services	\$347,216.99		
Other Expenditures	2,300,605.10		
Total		\$ 2,647,822.09	\$ 2,712,345.62

INMATE Commissary - 224

	\$		
Other Expenditures	\$0.00		
Total		\$ -	\$ 30,027.05

POLICE SERV LEVY FUND - 230

Personal Services	\$503,174.06		
Other Expenditures	0.00		
Total		\$ 503,174.06	\$ 533,329.00

FIRE SERVICE LEVY FUND - 235

Personal Services	\$497,593.22		
Other Expenditures	0.00		
Total		\$ 497,593.22	\$ 557,776.77

SENIOR CTR LEVY FUND - 240

Senior Services - 3500

Personal Services	\$3,075.07		
Other Expenditures	12,250.00		
Total		\$ 15,325.07	

Nutrition Services - 3510				
	Personal Services	161,081.52		
	Other Expenditures	5,000.00		
	Total		\$	166,081.52
Senior Transportation - 3520				
	Personal Services	156,138.67		
	Other Expenditures	148,342.00		
	Total		\$	304,480.67
Home Delivered Meals - 3530				
	Personal Services	94,244.76		
	Other Expenditures	0.00		
	Total		\$	94,244.76
SENIOR SERV LEVY FUND TOTAL		580,132.02	\$	580,132.02
			\$	654,796.51
SOLID WASTE COLLECTION FUND - 251				
	Personal Services	106,490.00		
	Other Expenditures	1,593,500.00		
	Total		\$	1,699,990.00
			\$	2,573,055.28
AMBULANCE BILLING SERV FUND -252				
Police Dept. -1100				
	Personal Services	\$81,363.84		
	Other Expenditures	263,300.00		
	Total		\$	344,663.84
Fire Dept. - 1200				
	Personal Services	\$82,049.44		
	Other Expenditures	\$334,406.85		
	Total		\$	416,456.29
AMBULANCE BILLING FUND TOTAL		\$761,120.13	\$	761,120.13
			\$	915,121.95
FEMA FIRE GRANT FUND - 253				
	Personal Services	\$0.00		
	Other Expenditures	\$171,078.54		
	Total		\$	171,078.54
			\$	171,079.30
RECREATION DONATION - 254				
	Personal Services	\$0.00		
	Other Expenditures	\$1,157.00		
	Total		\$	1,157.00
			\$	1,157.50

SMALL BUSINESS GRANT - 255			
COUNTY SBA GRANT	\$150,000.00		
TRANSFER IN FROM 100 - SBA MATCH	\$0.00		
Total		\$ 150,000.00	\$ 150,000.00
EMS GRANT FUND - 256			
Personal Services	\$0.00		
Other Expenditures	\$29,394.53		
Total		\$ 29,394.53	\$ 29,448.74
STREET CON MNT & REP FUND - 270			
Personal Services	\$403,783.27		
Other Expenditures	\$1,240,912.01		
Total		\$ 1,644,695.28	\$ 2,365,005.65
STATE HIGHWAY FUND - 271			
Personal Services	\$0.00		
Other Expenditures	\$163,924.40		
Total		\$ 163,924.40	\$ 302,414.34
MUNI MOTOR VEHICLE FUND - 272			
Personal Service	\$0.00		
Other Expenditures	\$19,822.00		
Total		\$ 19,822.00	\$ 19,822.50
DRUG LAW ENFORCEMENT FUND - 274			
Personal Services	\$0.00		
Other Expenditures	\$50,000.00		
Total		\$ 50,000.00	\$ 118,187.95
Job Creation Retention Grant - 280			
Other Expenditures	\$0.00		
Total		\$ -	\$ -
HOUSING FORECLOSURE FUND - 289			
Personal Services	\$29,320.00		
Other Expenditures	\$50,000.00		
Total		\$ 79,320.00	\$ 366,778.40
HOUSING REVITILIZATION - 290			
Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 2,638.47

SAFER GRANT FUND - 295

Personal Services	\$291,895.00		
Other Expenditures	\$165,000.00		
Total		\$ 456,895.00	\$ 465,467.80

BOND RETIREMENT FUND - 390

Personal Services	\$0.00		
Other Expenditures	\$1,183,297.00		
Total		\$ 1,183,297.00	\$ 1,563,044.00

CAPITAL IMPROVEMENT FUND - 410

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 27,204.92

STREET IMPROVEMENT - 471

Personal Services	\$0.00		
Other Expenditures	\$31,962.80		
Total		\$ 31,962.80	\$ 31,962.80

HOME EXTERIOR MAINTENANCE - 480

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 0.55

RECREATION BANNERS - 560

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 2,150.85

D.A.R.E. PROGRAM FUND - 701

Personal Services	\$0.00		
Other Expenditures	\$3,000.00		
Total		\$ 3,000.00	\$ 10,008.27

MAYORS COURT FUND - 730

Personal Services	\$0.00		
Other Expenditures	\$198,000.00		
Total		\$ 198,000.00	\$ 617,349.68

ARCH P ENG PLAN - 734

Personal Services	\$0.00		
Other Expenditures	\$4,365.00		
Total		\$ 4,365.00	\$ 4,366.77

TRUST & AGENCY ESCROW FUND - 736

Personal Services	\$0.00		
Other Expenditures	\$80,000.00		
Total		\$ 80,000.00	\$ 355,750.30

ENTERPRISE PARK TRUST - 741

Personal Services	\$0.00		
Other Expenditures	\$0.00		
Total		\$ -	\$ 590.44

OHIO BD BLDG STD FUND - 743

Personal Services	\$0.00		
Other Expenditures	\$4,500.00		
Total		\$ 4,500.00	\$ 10,281.93

GRAND TOTAL

\$ 25,308,954.58	\$ 29,507,485.21
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[Print](#)

Maple Heights, OH Code of Ordinances

CHAPTER 240

Department of Finance

- 240.01 Credit of depository interest.
- 240.02 Monthly list of income and expenditures.
- 240.03 Petty cash funds.
- 240.04 Increase in appropriations.
- 240.05 Council approval for expenditures over \$1,000.
- 240.06 D.U.I. Enforcement and Education Fund.
- 240.07 COPS FAST Program Fund.
- 240.08 Investment policy.
- 240.09 Charges for service and record requests.
- 240.10 Collection costs on unpaid accounts.
- 240.11 Special Revenue Fund advances and repayments.
- 240.12 Unclaimed Monies Fund.

CROSS REFERENCES

Annual estimate of expense; appropriation ordinance - see CHTR. Art. VII, Sec. 9

Duties of Council re finance - see CHTR. Art. VII, Secs. 9 et seq.

Finance Director/Auditor generally - see CHTR. Art. XI

Treasurer - see CHTR. Art. XII; ADM. Ch. 232

Recall of Finance Director/Auditor - see CHTR. Art. XIII, Sec. 28

Uniform Depository Act - see Ohio R.C. Ch. 135

Purchasing procedure - see ADM. Ch. 210

240.01 CREDIT OF DEPOSITORY INTEREST.

All depository interest accruing to the City shall be credited to the General Fund.

(Ord. 1936-33. Passed 5-6-36.)

240.02 MONTHLY LIST OF INCOME AND EXPENDITURES.

(a) The Director of Finance shall have available for review by the public, a list each month of all expenditures which have been paid for from the General Fund. Such list (excluding payroll) will show to whom the same was paid, the amount of the item or service and the total amount expended.

(b) The Director of Finance shall publish on the City's web site, two easy-to-read monthly comparison reports, one for City income received and one for the money spent, in each month, going back five years, in order that the residents can understand the financial condition of the City. These reports shall be published on the web site every month, adding the information from the previous month.

(Ord. 1980-183. Passed 11-5-80; Ord. 2008-50. Passed 5-21-08; Ord. 2013-59. Passed 8-21-13.)

240.03 PETTY CASH FUNDS.

Commencing January 1 of each calendar year, the Finance Director shall set forth the petty cash funds for the various departments or other units the total not to exceed five thousand dollars (\$5,000.00) annually, and shall be accountable for such funds on December 31 of the same year.

(Ord. 1993-109. Passed 6-2-93; Ord. 2005-071. Passed 5-18-05; Ord. 2008-50. Passed 5-21-08.)

240.04 INCREASE IN APPROPRIATIONS.

The Finance Director shall inform Council when an account has reached the amount appropriated by Council, and no further expenditures shall be made from said account until approved by Council.

(Ord. 1990-29. Passed 2-21-90.)

240.05 COUNCIL APPROVAL FOR EXPENDITURES OVER \$1,000.

(a) Any City monies expended or allocated excluding regular employee benefits, beyond one thousand dollars (\$1,000.00), which have not already been authorized by contract or ordinance, are hereby required to be approved by Council.

(b) The Council President may, on an emergency basis, approve expenditures over one thousand dollars (\$1,000.00), but not to exceed seven thousand five hundred dollars (\$7,500.00) at the request of the Mayor. If the Council President is unavailable for emergency approval, the Council President Pro Tem or Chair of the Finance

Committee may approve this expenditure in place of the Council President. It is the responsibility of City Council to review all emergency expenditures approved by the Council President, or next available member of Council as designated herein, at the next regularly scheduled Council Meeting.

(Ord. 1990-13. Passed 3-7-90; Ord. 2004-023. Passed 3-25-04; Ord. 2005-080. Passed 7-6-05; Ord. 2005-119. Passed 8-31-05; Ord. 2005-181. Passed 12-21-05; Ord. 2007-122. Passed 12-19-07; Ord. 2008-50. Passed 5-21-08.)

240.06 D.U.I. ENFORCEMENT AND EDUCATION FUND.

(a) There is hereby established a fund to be known as the D.U.I. Enforcement and Education Fund. All proceeds received by the City in accordance with the provisions of Ohio R.C. 4511.99 or Section 434.01 of the Traffic Code of the City, or any amendments made thereto, shall be placed in this Fund. Expenditures from this Fund shall be limited to those costs incurred by the City in the enforcement of Ohio R.C. 4511.19 or Section 434.01 of the Traffic Code and for informing the public of the laws governing operation of a motor vehicle while under the influence of alcohol or drugs and/or drugs of abuse, the dangers of operation of a motor vehicle while under the influence of alcohol or drugs and/or drugs of abuse, and other information relating to the operation of a motor vehicle and the consumption of alcoholic beverages or drugs and/or drugs of abuse or for any other use as the same may be authorized by Ohio R.C. 4511.19 or 4511.99 or Section 434.01 of the Traffic Code, or any amendments made thereto. Interest, if any, derived from investments from this Fund shall be credited to said Fund.

(b) The Council hereby finds and determines that the D.A.R.E. Program has appropriate educational programs relating to alcohol or drugs and/or drugs of abuse and, therefore, hereby authorizes the use of this Fund for payment to the Maple Heights D.A.R.E. Program.

(Ord. 1992-82. Passed 5-6-92.)

240.07 COPS FAST PROGRAM FUND.

The Finance Director is hereby authorized and directed to establish a Special Revenue Fund for the Federal grant pertaining to the COPS FAST Program, with the needed revenue, expenditures and accounting codes as necessary.

(Ord. 1995-115. Passed 9-6-95.)

240.08 INVESTMENT POLICY.

(a) This section, in conjunction with the Ohio Revised Code, as amended, will govern the investments and the investment activities of the City of Maple Heights. It will be reviewed annually for compliance and to assure the flexibility necessary to effectively manage the investment portfolio.

(b) The purposes of this investment policy, in order of priority, are to provide for the complete safety of the portfolio's principal value, assure adequate liquidity and earn a market rate of return. Investments will be made with the judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

(c) Investment officers acting in good faith and in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that deviations from expectations are reported to the Mayor in a timely fashion and appropriate action is taken to control adverse developments.

(d) The responsibility and authority for investment transactions shall reside with the Finance Director. The Finance Director is hereby designated as the City's Investment Manager. The Finance Director or a designated agent is fully authorized to buy, sell and trade investments in accordance with the goals and objectives of this policy. The Finance Director may delegate investment responsibilities in writing to personnel within the Finance Department.

(e) The Finance Director will be permitted to invest in any security specifically authorized by Ohio R.C. 135.14 or other relevant sections, as amended. Eligible obligations include, but are not limited to:

(1) Obligations of the United States Government:

- A. U.S. Treasury Bills
- B. U.S. Treasury Notes
- C. U.S. Treasury Bonds
- D. U.S. Treasury Strips.

(2) Instrumentalities of the Federal Government:

- A. Federal Farm Credit Bank
- B. Federal Home Loan Bank
- C. Federal Home Loan Mortgage Corporation
- D. Federal National Mortgage Association.

(3) The Ohio State Treasurer's Asset Reserve Fund (STAR Ohio).

(4) Repurchase agreements with eligible institutions.

(5) Bank certificates of deposit with eligible institutions.

(6) Bonds and other obligations of the State of Ohio.

(f) All investment activity procedures will be conducted as specified in the Ohio Revised Code, including, but not limited to, the collateralization of deposits and repurchase agreements.

(g) The maximum maturity of any investment will be two years from the date of purchase with an average weighted maturity not to exceed one year. No derivative securities as defined in the Ohio Revised Code or investment pools will be permitted.

(h) To maintain the portfolio's current characteristics and/or to enhance its yield, swapping (i.e. the simultaneous sale of one security and the purchase of another) will be permitted, provided that the loss, if any, on the sale is recovered in one-half the time remaining to maturity of the security being sold.

(i) All transactions will be done on a competitive basis, whenever possible. Bids and offerings will be solicited from three dealers and recorded. In the event that two or more dealers are tied with the lowest price, the transaction will be awarded at the discretion of the Finance Director.

(j) A current portfolio report providing details of each investment will be maintained by the Finance Director. Interest earned and investment activity will be reported monthly. Quarterly reviews will be provided to City Council as requested.

(k) A list of approved securities dealers will be maintained by the Finance Director. Investments may be safekept at any of the approved dealers or banks as established by the Finance Director.

(l) A copy of this policy must be forwarded to each broker or dealer doing business with the City. Their signatures will be required, indicating that they have received, read, understood and will abide by the contents of this Investment Policy when recommending investments to the City.

(Res. 1998-34. Passed 4-15-98; Ord. 2008-50. Passed 5-21-08.)

240.09 CHARGES FOR SERVICE AND RECORD REQUESTS.

The Finance Director is hereby authorized and directed to levy and receive the following charges for requests for services and copies of City records. The department may waive the fees if there are ten pages or less for the request.

(a) Finance Department	
(1) Property assessment search	\$5.00
(2) Returned check	30.00
(b) Department of Safety:	
(1) Copies of police crime reports	0.05 per page
(2) Copies of police accident reports	0.05 per page
(3) Copies of police complaint reports	0.05 per page
(4) Copies of color photographs	0.50 per page

(5) Police record check	5.00 each check
(6) Tow release (Police Dept.)	75.00 per release
(7) Fire reports	0.05 per page
(8) Other report forms when provided for a court order in accordance with the custom or regulation of the department	0.05 per page
(9) Mayor's Court records and documents	0.05 per page
(c) Building Department	
(1) Fees and permits	See Chapter 1442
(2) City map (8½ x 11)	0.05 per page
(3) Zoning map	City Engineer cost
(4) Building and Zoning Codes	0.05 per page
(5) Foreclosure Fees: Section 1484.04	250.00
(6) Grass Cutting Fees (single lot)	150.00
(7) Garage Sales	20.00
(d) All record requests and other services	
(1) Copies of ordinances/resolutions/minutes	0.05 per page
(2) Certification of an ordinance	2.00
(3) Record requests (any department)	0.05 per page
(4) Photograph(s) on CD	1.00 per CD
(5) Audio/video CD	1.00 per CD
(6) City Charter	0.05 per page
(7) Any section of the Codified Ordinances	0.05 per page
(8) Any record request that is copied by professional or commercial means	Actual cost plus 3.00
(9) Record request postage	Actual cost
(e) Service Department assistance or services	
(1) Minimum fee:	200.00
(2) Hourly rate for employee used:	50.00
(3) Hourly rate per each vehicle used:	100.00
(4) Hourly rate for each piece of heavy equipment used:	150.00
(f) Other Miscellaneous Fees:	
(1) Special Event Permit (Mayor's Office)	100.00
(2) Tent Permit.	
A. Residential or private function use:	30.00
B. Commercial or business use	
1. Minimum fee:	50.00
2. Per day:	20.00

(3) Parade, carnival, etc.	200.00
(4) Park Pavilion Permit: Section 102.07(e)	150.00
(g) The fees set forth in this section may be waived by the Mayor, in whole or in part, for good cause shown.	

(Ord. 2005-120. Passed 9-7-05; Ord. 2013-69. Passed 11-6-13; Ord. 2015-23. Passed 5-6-15.)

240.10 COLLECTION COSTS ON UNPAID ACCOUNTS.

All delinquent accounts outsourced by the City to a law firm or collection agency shall be assessed a collection fee on the entire balance due equal to the contingency collection percentage charged by each law firm or collection agency as set forth in the collection contract with the City. The balance due prior to the assessment of the collection fee shall be the principal balance due plus interest, penalties, late fees, and/or other permissible fees, penalties and charges. The collection fee shall be assessed against all payments made by the debtor, whether or not the balance due is paid in full with one payment, or over time with more than one payment. The assessment of the collection fee shall be made by the law firm or collection agency after the delinquent account has been outsourced for collection. Additionally, court costs shall be added to the balance due as they are incurred and shall not be assessed a collection fee.

(Ord. 2008-82. Passed 8-20-08.)

240.11 SPECIAL REVENUE FUND ADVANCES AND REPAYMENTS.

(a) The Finance Director shall be authorized and directed to advance funds from General Fund revenues in December to Special Revenue Funds to avoid end-of-the-year cash deficits pursuant to R.C. Chapter 5705.

(b) The Finance Director shall be authorized and directed upon receipt of the reimbursements for the Special Revenue Funds referenced in division (a) of this section, to repay money owed to the General Fund, according to R.C. Chapter 5705.

(Ord. 2014-92. Passed 1-21-15.)

240.12 UNCLAIMED MONIES FUND.

(a) There is hereby established under R.C. § 5705.12, and subject to the approval of the Auditor of the State of Ohio, an Unclaimed Monies Fund, designated as Fund No. 738. Such Fund shall be used to account for unclaimed monies of the City of Maple Heights in accordance with R.C. § 9.39. Unclaimed money shall be deposited to the Unclaimed Monies Fund and shall be retained there until claimed by its lawful owner. If not claimed within a period of five years, the money shall revert to the City's General Fund.

(b) The following accounting procedures shall be followed by the Finance Director regarding outstanding, stale-dated warrants/checks issued by the City:

(1) Example: A warrant/check issued by the City to Sam's Garage was posted in the cash journal and appropriation ledger in the amount of one hundred dollars (\$100.00) from the Gasoline Tax Fund and has been outstanding for 90 days.

(2) Step 1. When the warrant/check becomes stale-dated (90 days from issue date) a memorandum pay-in should be made to the expendable trust fund (later called agency) unclaimed moneys, post the warrant/check number, name of the payee and identify the money as unclaimed, to the cash journal and receipt ledger. The Finance Director should not reverse the original entry. The Finance Director can now remove the warrant/check from the list of outstanding warrants/checks.

(3) Step 2. If the rightful owner claims the unpaid money, a warrant/check in the amount of one hundred dollars (\$100.00) will be paid from the Unclaimed Monies Fund. If the liability remains unclaimed for a period of five years from the date the money was placed in the Unclaimed Monies Fund, the money shall then be paid to the General Fund. If, after the five-year period the rightful owner claims the unpaid money, a warrant/check in the amount of one hundred dollars (\$100.00) will be paid from the General Fund.

(Ord. 2017-106. Passed 11-15-17.)

City of Maple Heights

***Policies & Procedures
Manual***

Exhibit 1

Bad Checks

CITY OF MAPLE HEIGHTS

Bad Checks

Policies & Procedures

BAD CHECKS

When the City receives a check from a payer/resident that, when deposited, is returned marked "insufficient funds", the Finance Director shall provide an opportunity for the payer to make proper payment or to arrange for a satisfactory payment schedule. If payment is not received within ten (10) business days, the payment schedule is not adhered to, or the monies do not appear to be collectable, the City Council authorizes the Finance Director to remove the fee or charge from the City's Accounts Receivable and to take appropriate action against the payer.

November 2019

Exhibit 2

Capital Assets and Supplies

CITY OF MAPLE HEIGHTS
Capital Assets and Supplies
Policies & Procedures

INTRODUCTION

Purpose

The Capital Assets and Supplies Policies and Procedures Manual establishes policies, guidelines and procedures for the inventory, depreciation, disposal and maintenance of all property and assets owned or leased by the City of Maple Heights. This manual is designed for use by City of Maple Heights departments to promote understanding of the City's Asset Management Accounting System.

Any changes to these policies and procedures require the prior written approval of the Finance Department.

Periodically, the Capital Assets and Supplies Policies and Procedures Manual ("Manual") will be reviewed and revised as changes in policies, accounting standards or laws may require. Revisions to this manual will be distributed to ensure proper accounting of assets.

Importance of Asset Management

The City of Maple Heights is committed to sound fiscal management, an important part of which includes responsible stewardship of the City's assets. A comprehensive asset management accounting system that enables the City to track and manage its property is essential for several reasons:

- Capital asset accounting enables the City to prepare its financial statements in accordance with generally accepted accounting principles (GAAP), thereby improving the City's fiscal management and reporting practices.
- The City has a responsibility to safeguard its assets from misuse or loss. An accurate capital asset listing which can be compared to a periodic physical count of assets reduces the risk of loss.
- Information such as an asset's age, useful life, condition and replacement cost is a valuable management and budgeting tool for short term and long-term capital planning and determining the timing and size of debt issuances to fund asset maintenance, repairs and replacement.
- With a proper accounting of assets, the City can obtain the appropriate amount of insurance and, in the event of damage or loss, demonstrate the value of the affected asset.
- A reliable asset accounting system enables compliance with intergovernmental grant provisions that require specific record keeping of capital assets acquired with grant monies.

CITY OF MAPLE HEIGHTS
Capital Assets and Supplies
Policies & Procedures

- Government officials are entrusted with the responsible management of public resources. A well-maintained capital asset system enables accountability for the use of those resources by demonstrating that tax dollars are being spent for the proper care and maintenance of assets.

City of Maple Heights Policy

It is the policy of the City of Maple Heights that an asset management accounting system be established, implemented and maintained which will provide:

1. Policies governing capital asset accounting;
2. Guidelines for the accountability and financial and physical control of all City assets; and
3. Consistent and uniform procedures and transactions for accounting of capital asset throughout City departments and agencies.

This system will contain physical controls and procedures that hold department heads responsible for land, buildings and specific equipment and machinery located in their departments and an annual inventory of same, indicating gain or loss of inventory items.

Capital asset reporting will be done consistent with the requirements of Governmental Accounting Standards Board (GASB) 34 and the annual value of such assets will be included in the Financial Statements of the City of Maple Heights.

Applicability

The policies, procedures and guidelines contained in the Manual apply to all City departments, offices that have stewardship of City capital assets.

The policies and procedures contained in this Manual **do not apply** to assets that do not meet the capitalization policy.

CAPITAL ASSET CRITERIA AND POLICIES

Capital assets are major assets that are used in governmental operations and that benefit more than a single fiscal period. These assets are not intentionally acquired for resale, nor are they readily converted to cash. The identifying characteristics of a capital asset are “significant value” and “useful life.” In order to be classified as a “capital asset” an asset must meet a capitalization threshold and have a useful life beyond a single reporting period (fiscal year).

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Capitalization Policy

The City of Maple Heights has determined that an asset of significant value shall be defined as an item with an acquisition cost of \$5,000 or greater. If an asset meets the threshold test of significant value and has a useful life of at least 1 year, it shall be classified as a capital asset and be included in the Capital Asset Accounting System.

Pursuant to recommended practices from the Government Finance Officers Association (GFOA), the capitalization threshold shall apply to single items rather than to groups of similar items, unless the effect of doing so would be to eliminate a significant portion of total capital assets.

Capital Asset Classification

The maintenance of accurate records depends on precise definitions of each capital asset category. Capital assets are categorized into several major classes. These classes provide the structure for the capital asset accounts and define processing requirements for the different types of assets. Major asset classes include:

- Land
- Buildings
- Equipment, including
 - Off-road equipment
 - Office equipment
 - Computer equipment (in most cases hardware only)
 - Furniture and fixtures
- Vehicles
- Infrastructure
- Construction work in progress
- Capital leases

Valuing Capital Assets

It is essential to have an accurate cost or value of an asset in order to determine whether it meets the capitalization threshold for a capital asset. Generally accepted accounting principles (GAAP) require governments to record capital assets at actual or estimated historical cost or, in the case of donated assets, at fair market value on the date of acquisition. The cost of an asset should include ancillary charges that are directly attributable to asset acquisition and necessary to place the asset into its intended location and condition for use.

Information for determining the historical cost of an asset may be obtained from a number of sources including, but not limited to, vendor invoices, purchase orders, canceled checks, contracts, vouchers, legislative minutes, inventory cards, maintenance records, annual and capital budgets, manufacturers' catalogs,

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insurance policies, price lists and independent appraisers. If it is not practicable to determine the historical cost of the asset, use estimated cost.

Unitization

Capital assets must be accounted for in the manner in which they are retired. Retirement accounting usually represents no problem for equipment capital assets since these are usually retired as complete units. For example, when a desk wears out, it is retired and replaced with a new desk. Thus, there is no need for accounting purposes, to list the component parts of the desk, such as the drawers, the top cover, or the basic frame. The occasional replacement of a desk drawer or the top cover is considered a replacement expense and not a capital expenditure.

Other types of capital assets often have component parts which have different useful lives. When the major component parts of a capital asset have different useful lives, the individual components so identified are called retirement units. When such a capital asset is acquired, there is a need to identify the retirement units and associated costs. This process of assigning costs to each individual retirement unit is called "unitization."

Therefore, individual classes of capital assets should be analyzed to determine if they should be broken down into retirement units. For example, fleet vehicles that have separate components such as refuse collection trucks and EMS and police wagons could be noted as capital assets that might be recorded by their components.

Classification and Valuation Policy

A capital asset will be classified into one of the following categories of the Asset Classification and its cost or value calculated using the method applicable to its specific asset class:

Land

Land acquired and intended for public use by the City of Maple Heights will be capitalized. The amount to be capitalized will be the actual cost at the time of acquisition. Actual cost shall include purchase price and any fees for services related thereto, e.g. commissions, surveying fees, appraisal and negotiation fees, professional fees of engineers, attorneys, appraisers and financial advisors, damage payments, title preparation costs, site preparation costs and costs to demolish unwanted structures.

For donated land, the fair market value of the land as of the date of acquisition will be capitalized.

Buildings

Buildings are defined as structures to house equipment and supplies, or to provide services and governmental functions. A building with an original cost equal to or greater than \$5,000.00 will be capitalized in the Building

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classification.

Capitalized costs of a building purchased by the City will include purchase price, professional fees of appraisers and attorneys, and any related costs necessary to put the building into its intended state of operation, e.g. environmental remediation such as asbestos removal.

Capitalized original cost on a constructed building will include the cost of constructing the asset, architects' and engineers' fees, permits, insurance, and interest costs during construction and other administrative costs, such as clerical work and appraisals. Land acquisition costs are not included as part of the building costs. In addition to the costs outlined above, the following expense items should be included in the original cost of the asset if they are not included in the primary construction contract or work order:

- Built-in casework, walk-in coolers and freezers, built- in shelving, etc.
- Bleachers and fixed gymnasium equipment.
- Graphics and directories.
- Bathroom accessories.
- Carpets (other than moveable rugs).
- Compressed air systems, plumbing systems, sprinkler systems, heating, venting and air conditioning systems which are fixed to the structure.
- Emergency generator systems for building support.
- Built-in public address systems, etc.
- Demolition of an existing structure.

If a building is acquired for a specific use by the City other than by a City-sponsored contract or direct purchase i.e. donated, it will be recorded at its fair market value as of the day of acquisition, plus ancillary charges, if any.

Vehicles and Equipment (two separate classifications)

These are fixed or movable assets which are to be used for operations. Assets with a useful life in excess of one year and an original unit cost of \$5,000.00 or more will be capitalized and included in the Capital Asset Accounting System. Examples include vehicles, off road equipment, office equipment, major pieces of office furniture, business machines, communications equipment, maintenance equipment, computer equipment and upgrades, etc.

These assets are valued at actual or estimated cost, including ancillary charges. Ancillary costs considered in determining the value of these assets include transportation charges, installation costs and extended warranty contracts or any other normal or necessary costs required to place the asset in its intended location and condition for use.

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An exception to the capitalization policy is made for equipment acquired with grant funds. Grant equipment which would, by definition, be capitalized equipment but which was acquired with Federal and State grants requiring the ownership remain with the granting agency **will not be recorded** in the equipment account.

Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary and can be preserved for a significantly longer period than other capital assets. Examples of infrastructure include roads, bridges, tunnels, sidewalks, lighting systems, and drainage, water and sewer systems.

Construction Work-In-Progress

This category is used to account for amounts expended on an uncompleted building or other capital construction project. Costs accumulated from an asset during construction is recorded as Construction Work in Progress (CIP). Once the construction is completed, related costs are accounted for in the applicable capital asset building account. The following list, while not intended to be all inclusive, is typical of the costs associated with constructed capital assets:

- Architect fees
- Engineering design costs
- Engineering supervision
- Purchased materials
- Stores material
- Salaries, wages and related fringe benefits
- Indirect costs including overhead
- Equipment rental
- Transportation
- Contractor
- Special machine services
- Insurance and other protection costs
- Injuries and damages in connection with construction work
- Rent for construction quarters

When construction work is performed by outside parties under contract, many of the above costs are included as part of the payment made to the related contractor.

Capital Leases

The City may enter into capital lease agreements for the purchase of assets and equipment. If at lease inception **any one** of the following criteria is met, the lease should be capitalized and considered a capital asset:

1. The present value of the minimum lease payments at the beginning of the

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term is 90% or more of the fair market value of the property/capital asset at the inception of the lease;

2. The lease term of a non-cancelable lease is 75% or more of the asset's estimated economic life;
3. The lease contains a bargain purchase option; or
4. Ownership is transferred to the City of Maple Heights by the end of the lease term.

Lease transactions not qualifying as capitalized leases are treated as expenses.

Improvements

Expenditures to improve the efficiency or significantly extend the life of a capital asset are accounted for as capital improvements. Improvements may result from expansion, betterment, replacement or any similar capital expenditure which is non-recurring in nature. The cost of the improvement should be charged to the appropriate capital asset account, providing the expenditure meets the established criteria for capitalization.

Improvements include:

Expansion - Buildings, structures and other attachments or annexations which significantly add to the size of an existing facility with relatively few changes to the original unit are defined as an expansion if the improvement is intended to remain so attached or annexed. These expenditures are capitalized in the appropriate capital asset account.

Betterment - A betterment is an addition made to, or change made in, a capital asset which is expected to prolong its life or to increase its efficiency over and above that arising from maintenance. The capital expenditure improves an existing capital asset with new technology, safety devices and other additional features which did not previously exist. A betterment may only be made to assets that have initially been capitalized. These expenditures are capitalized in the appropriate capital asset account.

Replacement - Expenses incurred to replace a portion of any existing capital asset that leaves the retirement unit substantially the same are considered replacement expenses and, therefore, **are not capitalized**.

Maintenance, Repair and Restoration - Maintenance, repair and restoration expenses are those normal and recurring expenditures which preserve a capital asset in a useful state or condition. These expenses are curative or preventive in nature.

Such expenditures are classified as operating expenses and **are not capitalized**.

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Non-qualifying Capital Purchases

In some situations an acquisition or betterment will meet the capitalization threshold but it should not be included in the Capital Asset Accounting System. The following assets are not capitalized:

Property acquired through tax delinquency or economic development - In general buildings or property acquired through tax delinquency or for economic development are not recorded as capital assets, regardless of cost. Such properties are not used for municipal purposes and usually are sold to other entities or transferred to other public benefit corporations within a relatively short time.

Computer software – Generally, software purchased or developed for internal use should be expensed and not capitalized. When both computer hardware and software are acquired through a single contract, only the hardware is entered into the Asset Management system.

Consultant Services - Fees for consultant services, such as site selection, architectural design and construction management are capitalized once a facility has been completed.

Depreciation Policy

Depreciation is used to reflect the economic loss in the value of an asset. The City will use the straight-line method of depreciation, which is the historical cost of an asset, minus **salvage value*** divided over the estimated useful life of the asset. One full year's depreciation will be recorded for new capital asset additions during the year the capital asset is placed in service. One full year's depreciation will be recorded in the year a capital asset is retired from service. Land is not depreciated since it is considered not to have a limited useful life and its salvage value is unlikely to be less than its acquisition cost. Construction works in progress also are not to be depreciated.

**** Salvage value is the estimated resale value of an asset at the end of its useful life. The salvage value is estimated and assigned to each individual asset once acquired.***

Estimated Useful Lives of Capital Assets

The City will use professional judgments, industry standards and other relevant information based on its own past experience with similar assets when establishing parameters for estimating useful lives of capital assets. As a matter of policy, the City will use a range approach, with specific estimated useful lives attached to specific assets when recorded in order to facilitate depreciation.

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The following ranges are to be used as a guideline in setting estimated useful lives for asset reporting:

- | | |
|------------------|-------------|
| • Equipment | 05-15 years |
| • Vehicles | 02-20 years |
| • Buildings | 15-65 years |
| • Infrastructure | 20-75 years |

Periodically, estimated useful lives for major categories of capital assets should be compared with actual useful life experience of the asset and adjustments made when appropriate to reflect this experience.

CAPITAL ASSET MANAGMENT

Acquiring Capital Assets

The City may acquire capital assets by various methods: purchasing, leasing, construction or through donations. **Director over the department is required to complete an Asset Addition form for all asset additions (Exhibit A).**

Direct Purchase - A direct purchase of a capital asset is a purchase of property, i.e. equipment, land, building, for cash. In this instance, the book value of the capital asset is the cash expended, including amounts paid for freight, unloading, assembly, inspection and any other related costs needed to prepare the asset for operating use.

Leases - All leases entered into after January 1, 1990 must be evaluated to determine if they meet any of the criteria set forth in FASB Statement 13 for lease capitalization. See above, **Capital Leases**, for criteria. Lease transactions not qualifying as capitalized leases are treated as expenses.

Construction – The City may construct buildings and/or improvements and betterments. The accounting principle of recording all costs related to placing a constructed capital asset into operation is also applicable to constructed capital assets. The City calculates construction work in progress to capture and record the identifiable construction costs of capital assets.

Contributions of Capital Assets - The City of Maple Heights also acquires capital assets through contributions in two ways:

1. The City receives property directly from donors; or
2. Cash is received to provide funding or reimbursement for property purchased or constructed by the City.

Property acquired through a donation should be recorded at its fair market value at the time of donation.

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When the City receives cash, the amount invested in the capital asset purchased or constructed is readily available from other records and the cash contribution received is recorded in the financial accounts as contributed capital.

Departments intending to purchase a capital asset must follow the Purchasing Procedures.

Transfer of Capital Assets

A transfer of capital assets is defined as a change in stewardship and accountability of capital assets within user departments of the City. Capital assets with useful lives that are no longer needed by user departments may be redistributed throughout the City provided the procedures outlined in this manual are followed.

Transfers of capital assets will be charged at the original book value to the recipient department. If the transfer is an inter-fund transfer, then only a reclassification of location and the acquiring organization is required.

To transfer capital assets within a department or from one department to another the responsibilities and actions listed below are required.

Sale or Disposal of Capital Assets

Capital assets owned by the City that are determined to be no longer in use or determined to have no remaining value may be partially or fully deleted from the list of assets through sale or disposal. Please see **Resolution 2016-77** for approved procedures. **Director over the department is required to complete an Asset Disposal form for all asset disposals (Exhibit B).**

Stolen or Missing Capital Assets

Capital assets that have been stolen or are missing must be reported to the appropriate authorities as soon as possible, but no later than three days from the day of discovery.

Tagging Capital Assets

Assets acquired by the City of Maple Heights shall be identified by a specific tag containing information that discloses ownership by the City. Tagging provides an accurate method of identifying individual assets, aids in taking inventory, controls the location of assets and provides the Finance Department and user departments a uniform means of communication regarding assets. Each purchase is completed through a request for purchase order (Requisition) form. The purchase is approved by City Council. Once the requisition form is approved for purchase, the Finance Department makes a copy for the Capital Asset file. Once the asset is delivered, it is tagged and entered into the Asset Management system. Assets are tagged and entered into the

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Capital Assets and Supplies
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Asset Management system with classifications, please see Asset Maintenance Master **(Exhibit C)**. This screen shows the information that is entered into the Asset Management system for each asset. The information included in the information for each asset includes but is not limited to:

- 1) Original cost
- 2) Salvage value.
- 3) Acquisition date.
- 4) Voucher number.
- 5) Asset type.
- 6) Asset description.
- 7) Location.
- 8) Tag number.
- 9) Useful life.

Capital assets which have been unitized or improved may, depending upon the circumstances, require a tag on each retirement unit. If a capital asset is transferred, that original tag will remain on the item.

Conducting Physical Inventories

The Directors along with the Finance Department will conduct and maintain an annual physical inventory of capital assets. Periodic evaluation of the City's inventory ensures the integrity of the amounts reported in the City's financial statements, maintains current insurance valuations, and assists in loss detection.

The inventory process shall include, among other things, verifying the physical presence of an asset in its recorded location and comparing capital assets against the master list of assets in the Asset Management system. The inventory process will not be considered complete until discrepancies between actual and recorded assets have been reconciled. In order to facilitate reconciliation, the following steps should be taken:

- Examine inventory list to determine if inventory noted during the count as unrecorded is listed on another portion of the inventory;
- Enter unrecorded assets into the inventory system as soon as possible after discovery;
- Conduct a search to locate missing assets; and
- When assets cannot be located, follow procedures contained in this Manual for reporting lost or stolen property.

RESPONSIBILITIES FOR CAPITAL ASSET MANAGEMENT AND CONTROL

City Departments and Agencies

City of Maple Heights departments and agencies are required to maintain the physical

CITY OF MAPLE HEIGHTS
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and accounting controls necessary to safeguard capital assets under their jurisdiction. As such, they are responsible for performing the following functions:

- Recognizing the acquisition of a capital asset either through direct purchase or by other methods. For direct purchases, Purchase Requisitions and Purchase Orders will be used to identify capital asset acquisitions.
- Notifying the Finance Department when retirement, transfer or other change to a capital asset requires a change to information recorded in the capital asset accounting system.
- Accepting custodial responsibilities for control over capital assets assigned to the department or agency.

Finance Department

The Finance Department is an integral part of the comprehensive capital asset management system established by the City. The Finance Director will designate a staff member to maintain the Asset Management Module for capital assets and to act as the central coordinator over all accounting activities of the general ledger. Duties include:

- Maintain the Asset Management system and bear responsibility for the accuracy of the data contained in it.
- Act as the collection point for all capital asset reports.
- Reconcile asset data on a periodic basis.
- Calculate depreciation on capital assets recorded in the Asset management system.
- Conduct audits as necessary to guarantee the integrity of information contained in the Asset management system and compliance with City policies and procedures regarding capital assets.
- Include information on the City's capital assets in the Financial Statements.

CONSUMABLE INVENTORY

Definition

Items purchased by an agency for (a) reissue/reuse/resale which the agency controls as parts of its ongoing operations (e.g., controlled substances, ammunition, construction materials, bulk fuel, hardware items, maintenance parts, or non-perishable food items that have a long shelf life and are stocked by the agency); or (b) items purchased to be

CITY OF MAPLE HEIGHTS
Capital Assets and Supplies
Policies & Procedures

incorporated into or attached to an end item during production, including raw materials or processed materials (e.g., work-in-process, finished goods).

Control of Consumable Inventory

- Upon receipt of the consumable inventory, the person responsible for receiving should examine the shipping container for external damage. If the shipping container is damaged, refer to “Damaged Shipping Container/Damaged Consumable Inventory” in the “Handling Unusual Situations” section that follows.
- Open the shipping container and inspect the consumable inventory received. If the consumable inventory is damaged, refer to the “Damaged Shipping Container/Damaged Consumable Inventory” in the “Handling Unusual Situations” section that follows.
- Search for the packing slip. Compare the consumable inventory received to the items shipped as reported on the packing slip; note the items received and sign the packing slip.
- Keep the consumable inventory in a secure area, not in an open receiving dock area, to safeguard the consumable inventory until it can be delivered to the appropriate location.
- Deliver the consumable inventory to its intended location or to the person who requested that the consumable inventory be ordered.
- Submit the original packing slip to the person responsible for making invoice payments.

Damaged Shipping Container/Damaged Consumable Inventory

- If there is evidence of external damage, an actual inspection of the consumable inventory should be made in the presence of the carrier.
- If the actual inspection of the consumable inventory cannot be done, the driver should be required to note that the container was damaged on the agency copy of the packing slip (or substitute receipt), along with the current date and the driver’s signature.
- If, upon actual inspection, the consumable inventory is damaged, a claim for damage should be submitted to the carrier or the vendor as soon as possible.
- Note on the packing slip (or substitute receipt) that the consumable inventory was damaged, and sign and date the packing slip. Send a copy of the original packing slip (or substitute receipt) to the person who requested consumable

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inventory.

- The person who requested the consumable inventory or the buyer should follow-up on the claim by working with the vendor until the claim is resolved.
- Send the original packing slip to the person who processes invoice payments so the person knows the vendor should not be paid.

Partial Shipments

- Follow the procedures for receiving consumable inventory above.
- The person who requested that the consumable inventory be ordered should follow-up on partial shipments. Discrepancies between provisions of the purchase order and the consumable inventory received should be resolved by contacting the vendor as soon as possible.
- Follow-up on unshipped consumable inventory ordered until they are received or the order needs to be canceled.
- Cancel the remainder of order if the vendor cannot provide the ordered consumable inventory when needed.

Physical Inventory of Consumable Inventory

A “physical inventory” is physically counting consumable inventory. In this verification process, emphasis is placed on the following aspects pertaining to each item:

- Physically locating the consumable inventory maintained by each department.
- Verifying that the location information for the consumable inventory is accurate.
- Verifying that consumable inventory in existence as reported by each department.
- Verifying that the consumable inventory description is accurate.
- Verifying that the consumable inventory is in good condition for use.

Physical Inventory Annually for Consumable Inventory

A complete physical inventory (e.g., a wall-to-wall inventory count) for consumable inventories must be conducted, at a minimum, annually. The complete physical inventory counts are completed at the end of the fiscal year. The inventory count is scheduled with each department individually. A staff member from the Finance Department completes the count with another staff member from the department. The staff member assisting with the count is a staff member that does not have a function of maintaining the inventory. The inventory is verified as mentioned in **Physical Inventory of Consumable Inventory** above and counted for totals. Once the inventory has been verified, counted and complete, the Inventory Worksheet (**Exhibit D**) and Inventory Certificate (**Exhibit E**) form is completed.

CROSS REFERENCE: Resolution 2016-77

November 2019

CITY OF MAPLE HEIGHTS
Asset Addition Form

Employee: _____ Department Name: _____
Date Ordered: _____ Date Received: _____
Purchase Order Number: _____ Original Cost of Asset: _____

Asset Description	Asset Serial Number	Quantity	Asset Location

Asset Custodian: _____ Date asset was placed in service: _____

For Finance Department's office use only:

Voucher Number: _____ Invoice Number: _____
Asset ID Number: _____ Asset Tag Number: _____
Asset Type*: _____ Useful Life: _____

*Land, Building, Vehicle, Equipment, Infrastructure, etc.

**CITY OF MAPLE HEIGHTS
Asset Transfer and Disposal Form**

Requested By (Print): _____		Requested By (Signature): _____	
Supervisor Approval (Print): _____		Supervisor Approval (Signature): _____	
Department Name: _____		Date Requested: _____	
<div>Maple Heights Tag# _____</div> <div>Description _____</div> <div>Serial # _____</div> <div>Location: Bldg. _____ Room: _____</div> <div>Condition: Usable _____ Unusable: _____</div>		<div>Action:</div> <div>Transferred- Internal _____</div> <div>External _____</div>	<div>Disposal:</div> <div>Sold _____ Traded _____ Scrapped _____</div>
Reason for Transfer/Disposal (attach additional sheet if needed): _____			
Transfers only:			
Department Transferred to: _____		Building: _____ Room: _____ Date: _____	
Receiving Dept. Approved by (Print): _____		Receiving Dept. Approved by (Signature): _____	
Final Disposition:			
Transferred: <input type="checkbox"/>	Amount: \$ _____	Approval to remove property from Inventory:	
Sold: <input type="checkbox"/>		_____	_____
Traded-In: <input type="checkbox"/>		Finance Director	Date
Scrapped: <input type="checkbox"/>			

Asset Master Maintenance

Asset Number

Asset Condition

Prev No/Tag No

Property Code

Building Code

Room Code

Serial Number

Model

Manufacturer

Purchased From

Account

Acquisition Date

Life

Depr Begins

00/00/0000

Dep. Type

S

▼

Freq.

y

▼

Asset Cost

Annual Dep.

Dep. YTD, MYD

Dep. TTD

Salvage Value

Book Value

Asset Description

GAAP Reporting Keys

Fund

Category

Department

Funding Sources(1-4)/%

Quantity/Type

Purchase Order

Contract

Warrant No.

Replace Date

Replace %/Cost

Disp.Date/Method

Disposal Amt.

Insurer & Value

GASB34 Act.Co...

%

Activity Code Edit

Last Physical ID

Exit

Update

Lookup

Delete

Detail

Previous

Next

clip

Exhibit D

Instructions: Please fill in all blue shaded areas , and the quantity, unit, description, and unit cost for each inventory item. The totals will calculate automatically. Use as many sheets as necessary.

Please do not type into the green shaded areas - this will overwrite the formulas.

City of Maple Heights

CONSUMABLE SUPPLIES INVENTORY WORKSHEET

AS OF December 31, 20

DEPARTMENT:

REPORTED BY:

BUILDING:

DATE:	11/5/19
-------	---------

PHONE:

PAGE#:

1	OF
---	----

QUANTITY

UNIT

DESCRIPTION

UNIT COST

TOTAL COST

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

\$ -

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\$

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\$ -

SUB TOTAL SHEET 1: \$ -

GRAND TOTAL - ALL SHEETS: \$ -

Enter this amount on the Inventory Certificate Form

City of Maple Heights
Inventory Certificate Form
Consumable Inventory

RECORDED AS OF: _____

DEPARTMENT NAME: _____

INVENTORY GRAND TOTAL AMOUNT: _____

The Annual Inventory of Consumable Supplies as recorded on the attached listing as of
_____ for this department, is certified to be true and correct.

Printed Name and Signature

Department Head (please print): _____

Department Head (please sign): _____

Date: _____

Exhibit 3

Cash Receipts

CITY OF MAPLE HEIGHTS
Cash Receipts- Deposit of Public Monies
Policies & Procedures

Monies collected by employees shall be handled with prudent business procedures as outlined by the Department of Finance.

All monies collected are receipted, accounted for and deposited every 24 hours if possible. In the event the person in charge of collecting money is unable to deposit the money in 24 hours, the money will be accounted for and deposited accordance with safeguarding procedures. The money can be held no longer than three business days after receipt and the amount must be under \$1,000.00. If the amount is more than \$1,000, or the money cannot be adequately safeguarded, it must be deposited with the Finance Department on the business day following the date of receipt.

The Finance Director or his/her designee shall provide for making bank deposits in accordance with said policy.

The City of Maple Heights has six cash collection points. The cash collection points are located in the following departments: Senior Center, Mayor's Court, Building, Police, Fire and Finance. Any money received (cash or checks) are deposited with the Finance Department no later than the next business day. If the amount is less than \$1,000 the department locks up the deposit and deposits it with the Finance Department no later than three business days.

Senior Center

The Senior Center receives payments for transportation, nutrition money (lunches), pavilion rentals and donations by seniors and other individuals participating in programs offered by the Senior Center. Each payment is received by the designated staff member at the Senior Center. A receipt is written out for each payment received. After the payment is made, the administrator counts and records the payment in an envelope with the department's name and type of payment (transportation or lunch). Money collected is locked up in the Senior Center until the deposits are taken to the Finance Department. Deposits are taken to the Finance Department daily.

Mayor's Court

Mayor's Court receives payments for tickets and bonds from police dispatch. All bond money is counted in front of the person delivering the tickets and the Clerk of Courts initials the bond envelope that goes back to the Police Department. Ticket information is entered into the court computer system and coded as to the type of charge, i.e. traffic or criminal. The Police Department records the same information into the arrest book.

CITY OF MAPLE HEIGHTS

Cash Receipts- Deposit of Public Monies

Policies & Procedures

Once entered into the computer system a case envelope is printed for each case number listing all the pertinent information on the outside of the envelope. All case documents are placed inside the envelope. The cases are then filed according to the hearing date. The court also collects payments for parking tickets issued in the City of Maple Heights.

If the ticket is waivable (choose not to appear and pay a fine and costs per schedule) it may be paid through the mail or in person at the court. All payments are receipted through the computer. Persons who pay in person receive a receipt. All others are required to appear and the Magistrate imposes the appropriate fine for the offense, and receipts are then issued.

All money (cash, checks and credit card slips) is kept in the court cash lock box during the day. The drawer is balanced each day to the payments received through the computer cashbook (system generated report). At the end of the business day, deposits are taken to the Finance Department along with the daily report from the computer cashbook. On evenings where court proceedings are held and the Finance Department has closed, deposits are locked up by the Clerk of Courts in the lock box in a locked drawer and taken to the Finance Department on the next business day.

Building

The Building Department receives payments for permits, rentals, inspections, registrations and fees. Each payment is received by the Building Department staff. Once the payment is received, the staff member places the payment in a sealed envelope. The staff member writes the permit number, date, amount and sign/initial the front of the envelope. Each envelope is placed in a lock box. A system generated report/ receipt is provided after each transaction. The Building Department closes each day at 4pm. A member from the Finance Department goes to the building department at the end of the business day, unlocks the lock box and collects all envelopes. The Finance Department staff member along with the Building Department staff member count the deposits and compare to the total amount on each individual envelope and the system generated reports in total.

Police Department

The Police Department receives payments for towing, impound fees and security services. Each payment is made directly at the police department where a receipt is provided for each payment. After the payment is made the police officer places the payment in an envelope with the person's name and ticket number for reference. The money is taken to the Finance Department daily in individual envelopes.

CITY OF MAPLE HEIGHTS
Cash Receipts- Deposit of Public Monies
Policies & Procedures

Fire Department

The Fire Department receives payments for fire inspections, fees and security services. Each payment is made directly at the fire department where a receipt is provided for each payment. After the payment is made, the Fire Department Administrative Assistant to the Chief, places the payment in an envelope with the person's name, date and any detail for reference. The money is taken to the Finance Department daily in individual envelopes.

Finance

The Finance Department receives payments of all types in the forms of cash, money orders, checks and credit cards. When a payment by check is received in the mail there is no receipt provided to the sender, but each check received is copied. All other payments received are issued a pre-numbered receipt for the transaction.

Finance Department Receipting Procedures

The Payroll Administrator (listed here as PRA) is responsible for receiving deposits from all departments at the City of Maple Heights. When deposits are brought to the Finance Department the PRA reconciles the total amount received to the system generated reports or other documentation that is brought over to Finance. Once the amounts are verified, a pre-numbered receipt is given to the employee. Checks are processed through Key Capture for the daily deposit and filed in the vault by date. The total cash amounts for the day are prepared for a bank deposit. The deposit slip is placed in a clear, sealed bag along with the cash. The deposit slip and cash are placed in a locked KeyBank bag. The KeyBank bag is locked up in the safe in the vault in Finance. Cash is taken to KeyBank by the Auxiliary Police daily. Once the deposit at KeyBank is completed the Auxiliary Police brings the bank receipt to the PRA.

The PRA verifies the correct amount on the receipt received from the Auxiliary Police Officer. The PRA then gathers the receipt received from the Auxiliary Police Officer, the receipts from Key Capture, the envelopes from the Senior Center and Police Department, the system generated reports provided with deposits and delivers all of the documents to the Assistant Finance Director (listed here as AFD). The AFD verifies all information for accuracy and reconciles the amounts. The AFD journalizes the receipt in the eGov accounting system where a pre-numbered pay-in is created. The receipt shows the general ledger distribution break down and detail of the type of payment. The pay-ins are printed and attached to back up documentation and filed by month. Once receipts have been journalized in the eGov accounting system the

CITY OF MAPLE HEIGHTS

Cash Receipts- Deposit of Public Monies

Policies & Procedures

Finance Director (listed here as FD) reviews documentation, journals and approves the transactions. If there are any adjustments that need to be made the AFD and/ or FD returns the documentation to the employee with instructions on what needs to be adjusted. Once all have been approved, the FD approves the transaction in the eGov accounting system.

Adjustments/ Voids

All adjustments and/ or voids are reviewed and approved by the Finance Director.

LEGAL REFERENCE(S)

ORC 9.38

November 2019

Exhibit 4

Investments

CITY OF MAPLE HEIGHTS

Investments

Policies & Procedures

Purpose

This policy in conjunction with the Ohio Revised Code, will govern the investments and the investment activities of the City of Maple Heights. It will be reviewed annually for compliance and to assure the flexibility necessary to effectively manage the investment portfolio.

The purpose of the investment policy, in order of priority, is to provide for the complete safety of the portfolio's principal value, assure adequate liquidity and earn a market rate of return. Investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

Investment officers acting in good faith and in accordance with written procedures and the Investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes provided that deviations from expectations are reported to the Mayor in a timely fashion and appropriate action is taken to control adverse developments.

Responsibility and authority for investment transactions resides with the Finance Director. The Finance Director is hereby designated as the City's Investment Manager. The Finance Director or a designated agent is fully authorized to buy, sell, and trade investments in accordance with the goals and objectives of this policy. The Finance Director may delegate investment responsibilities in writing to personnel within the Finance Department.

Types of Investments

The Finance Director will be permitted to invest or deposit any part or all of the interim moneys in any security specifically authorized by the Ohio Revised Code, section 135.14 or other relevant sections. Eligible obligations include but are not limited to:

-Obligations of the United States Government:

- 1) U.S. Treasury Bills
- 2) U.S. Treasury Notes
- 3) U.S. Treasury Bonds
- 4) Any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States.

CITY OF MAPLE HEIGHTS

Investments

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-Instrumentalities of the Federal Government:

- 1) Federal National Mortgage Association
- 2) Federal Home Loan Bank
- 3) Federal Farm Credit Bank
- 4) Federal Home Loan Mortgage Corporation
- 5) Government National Mortgage Association

- Interim deposits in the eligible institutions applying for interim moneys as provided in section 135.08 of the Revised Code.

- Bonds and other obligations of this state, or the political subdivisions of this state, provided that, with respect to bonds or other obligations of political subdivisions, all of the following apply:

- 1) The bonds or other obligations are payable from general revenues of the political subdivision and backed by the full faith and credit of the political subdivision.
- 2) The bonds or other obligations are rated at the time of purchase in the three highest classifications established by at least one nationally recognized standard rating service and purchased through a registered securities broker or dealer.
- 3) The aggregate value of the bonds or other obligations does not exceed twenty per cent of interim moneys available for investment at the time of purchase.
- 4) The treasurer or governing board is not the sole purchaser of the bonds or other obligations at original issuance.
- 5) The bonds or other obligations mature within ten years from the date of settlement.

No investment shall be made under this division unless the treasurer or governing board has completed additional training for making the investments authorized by this section. The type and amount of additional training shall be approved by the treasurer of state and may be conducted by or provided under the supervision of the treasurer of state.

- Up to forty percent of interim moneys available for investment in either of the following:

- 1) *Commercial paper notes issued by an entity that is defined in division (D) of section 1705.01 of the Revised Code and that has assets exceeding five hundred million dollars, to which notes all of the following apply:
 - The notes are rated at the time of purchase in the highest classification established by at least two nationally recognized standard rating services.

CITY OF MAPLE HEIGHTS

Investments

Policies & Procedures

- The aggregate value of the notes does not exceed ten per cent of the aggregate value of the outstanding commercial paper of the issuing corporation.
- The notes mature not later than two hundred seventy days after purchase.
- The investment in commercial paper notes of a single issuer shall not exceed in the aggregate five per cent of interim moneys available for investment at the time of purchase.

- 2) *Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than one hundred eighty days after purchase.

No investment shall be made pursuant to this section unless the treasurer or governing board has completed additional training for making the investments authorized by this section. The type and amount of additional training shall be approved by the treasurer of state and may be conducted by or provided under the supervision of the treasurer of state.

-The Ohio State Treasurer's Asset Reserve Fund (Star Ohio)

-Repurchase Agreements with eligible institutions

All investment activity procedures will be conducted as specified in the Ohio Revised Code including, but not limited to, the collateralization of deposits and repurchase agreements.

The maximum maturity of any investment will be 2 years from the date of purchase with an average weighted maturity not to exceed 1 year. No derivative securities as defined in the Ohio Revised Code or investment "pools" will be permitted.

Credit of Depository Interest

The distribution of interest earned on monies held for the treasuries of other subdivisions (i.e. as fiscal agent or custodian) is generally subject to Ohio Rev. Code Sections 135.21 and 5705.10, although specific exceptions may exist.

As a general rule:

- Interest earned on monies deposited by a treasurer which do not belong in the treasury of the subdivision, due to their status as custodial funds, because he is acting as ex officio treasurer, or otherwise, generally must be apportioned to the

CITY OF MAPLE HEIGHTS

Investments

Policies & Procedures

funds to which the principal belongs Funds. All other interest earned must be credited to the general fund of the subdivision, with the following exceptions:

- Interest earned on money derived from a motor vehicle license or fuel tax must follow the principal. **Article XII, Section 5a, Ohio Const. and 1982 Op. Atty Gen. No. 82-031.** Such interest distributions shall be in proportion to their cash balances as a percentage of total cash balances of all funds. Federal regulations may require local governments to credit interest earned on federal money to the fund to which the principal belongs. **7 CFR Part 210.2. 210.5, and 210.14(a).**
- Interest earned on principal of a non-expendable trust fund established to receive donations or contributions that the donor or contributor requires to be maintained intact must be credited to the non-expendable trust fund to which the principal belongs. **Section 5705.131.**

**** Banker's Acceptances and Commercial Paper combined cannot exceed 25% of the total investment funds at the time of purchase.***

LEGAL REFERENCES

Article XII, Section 5a, Ohio Constitution; Ohio Rev. Code Sections 135.08, 135.21, 135.45, 5705.10 and 5705.131; 1982 Op. Atty Gen. No. 82-031, and 7 CFR Part 210.2. 210.5, and 210.14(a) – Allocating interest among funds.

Tinita M. Tillman

Finance Director

Date

November 2019

Exhibit 5

Payroll

CITY OF MAPLE HEIGHTS

Payroll

Policies & Procedures

Pay periods are every two weeks. Pay periods are for a two-week period and will be distributed within a week after the last working day of the pay period. Paychecks are directly deposited into individual employee checking or savings accounts.

Masterfile Changes

All additions or changes in payroll must be done on the "Employee Status Notice Form", signed by the employee and submitted to the Human Resources department for signatures. This form is used for all individualized changes to an employee's status including salary or wage, job title, working status, address, name or fringe benefits, etc. See ***Employee Status Notice (Exhibit A)***.

A new employee will not be put on payroll without the "Employee Status Notice Form" signed by the proper signatures, a completed W-4 Form and an I-9 Form. Masterfile changes are completed in the eGov Payroll Processing module by the Assistant Finance Director and verified/approved by the Finance Director. The required signatures are the Supervisor/ Director, Mayor, Human Resources and Finance.

Time Sheets

Non-exempt employees of the City of Maple Heights are required to submit a time sheet. Each employee completes and submit a signed individual time sheet showing hours worked, sick time, vacation time, comp time, holiday time taken and comp time banked. The time sheet must be received by the Payroll Administrator, no later than Monday at Noon following the end of the pay period, please see ***Time Sheet (Exhibit B)***. Supervisors authorize employees' payroll by either signing each timesheet individually or by signing a summary for all employees by department after the payroll has been reviewed and approved by the supervisor. Payment to employees will be based on approved time sheets. In the event that there are errors that need to be corrected, only the supervisor can make these corrections and must sign/initial the change on the timesheet. Timesheets are then distributed to the Finance Department for payroll processing.

Payroll Processing

Payroll is completed using a computerized payroll system called eGov. This system is integrated with the city's Financial Management accounting system. Once the timesheets are received, the Payroll Administrator follows a checklist to complete payroll processing. The checklist provides detail steps to complete payroll in the eGov system, please see ***Payroll Processing Steps (Exhibit C)***. During this process, the Payroll Administrator does the following: Enter check numbers and pension months, enter timesheet information, perform balancing in the system, verify deductions were

CITY OF MAPLE HEIGHTS

Payroll

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withheld and posted to the correct accounts (these amounts are compared to the totals of the Current Period Register), review accrued sick leave amounts for current pay. Once this is complete the Payroll Administrator performs a temporary backup. Once a temporary backup has been completed, the Payroll Administrator updates the totals for gross payroll, taxes, deductions, sick accruals, deduction file and timesheet history. Lastly, the Payroll Administrator processes the Employee Benefit Report which lists benefit hours used year to date by employee and department showing remaining balances.

Check Processing

Payroll deductions will be made for F.I.C.A., Medicare, Pension, Federal, State and City Income Taxes, applicable health benefits, voluntary deductions and any other amounts required by State or Federal law. The Payroll Administrator processes the direct deposits for employees pay and deduction checks for vendors. Checks are processed and mailed to vendors for payment.

An accounting of deductions will be given to the employee as part of the payroll documentation (payroll stub). Staff are instructed to verify that the deductions are correct and maintain their pay stubs.

Distributing Checks

Payroll checks will be direct deposited to employees. Check stubs will be available on the payroll date. Employee's check stubs or checks (if needed) will not be given to anyone except the employee, unless a written consent has been sent to the Finance Director in advance of the payroll.

Transfer to Financial Management System and Reports

Once payroll is processed in the Payroll Module the data must be transferred to the Financial Management System. There are three transfers that takes place:

- 1) Transfer Gross Payroll to Financial Management System
- 2) Transfer Matching Account Distribution
- 3) Ohio Public Employee Retirement System (OPERS) Pick Up

The transfer process creates journal entries in the FM System so that the amounts for gross payroll, Medicare/ FICA matching and OPERS totals will be expensed against the appropriate accounts. Once the transfers have been completed the Payroll Administrator notifies the Finance Director. After the journal entries are verified and approved, the Finance Director approves the transactions in the accounting system.

CITY OF MAPLE HEIGHTS

Payroll

Policies & Procedures

Payroll Reports

Throughout the payroll process payroll reports are generated. The payroll generated reports assist the Payroll Administrator in balancing payroll. These payroll reports are saved in a confidential folder that only Finance has access to. Each set of reports are saved in a file by year and pay date. The payroll reports that are created are:

- 1) Account Distribution Report
- 2) Balance Current Period Register
- 3) Balancing Direct Deposits
- 4) Benefits Report
- 5) Check Exception Report
- 6) Check Register
- 7) City Tax Accumulation Report
- 8) Current Period Register
- 9) Deduction Check Register
- 10) Direct Deposit Report
- 11) EFT Tax Payment Register
- 12) Pension Pick Up
- 13) Timecard Proof
- 14) Transfer Gross Pay to FM System
- 15) Transfer Matching Medicare & FICA Account Distribution
- 16) Transfer OPERS to FM System

Final Steps

The Payroll Administrator verifies that all steps of the payroll process have been successfully completed. The Payroll Administrator prepares a "Payroll Reconciliation" to account for all amounts listed for payroll. This reconciliation reconciles payroll records to the reports that were transferred to the FM system. The reconciliation lists all checks, deductions and net pay totals. Once complete, the reconciliation, pension reports for Ohio Public Employee Retirement System (OPERS) & Ohio Police & Fire (OP&F), payroll check register and calculations are given to the Finance Director. The Finance Director reviews the documents and compares the totals to the Payroll reports. If there are any adjustments that need to be made the sheet is returned to the Payroll Administrator for corrections. This is completed after each pay.

November 2019

Exhibit A

NAME:		ADDRESS:			DEPARTMENT:	
<input type="checkbox"/> HOURLY PAYROLL		EMPLOYEE STATUS NOTICE CITY OF MAPLE HEIGHTS			DATE ORIGINATED:	
<input type="checkbox"/> OFFICE PAYROLL					DATE EFFECTIVE:	
<input type="checkbox"/> ADD TO PAYROLL		SOCIAL SECURITY NUMBER		REGULAR EMPLOYEE <input type="checkbox"/> <input type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME		SUMMER EMPLOYEE <input type="checkbox"/> <input type="checkbox"/> FULL TIME <input type="checkbox"/> PART TIME
RATE OR SALARY	JOB CLASSIFICATION TITLE	RANGE	STEP	NEW HIRE <input type="checkbox"/> RET. LV <input type="checkbox"/> RET. LAY OFF <input type="checkbox"/> REHIRE <input type="checkbox"/> RET. M: LV <input type="checkbox"/> REINSTATE <input type="checkbox"/>		
<input type="checkbox"/> LEAVE OF ABSENCE		FROM:		TO:	REASON:	
<input type="checkbox"/> TERMINATION		QUIT <input type="checkbox"/>		DISCHARGED <input type="checkbox"/>	RETIREMENT <input type="checkbox"/>	
DATE LAST WORKED		LAID OFF <input type="checkbox"/>		OK TO REHIRE <input type="checkbox"/>		
<input type="checkbox"/> RATE CHANGE <input type="checkbox"/> CLASS CHANGE <input type="checkbox"/> DEPARTMENT TRANSFER					NEW DEPARTMENT	
OLD STATUS	RATE OR SALARY	JOB CLASSIFICATION		RATE RANGE		
NEW STATUS						
DATE OF BIRTH		FIRST DAY WORKED:			LAST DAY WORKED:	
		APPROVED BY:				
ORIGINATED BY:		DIVISION HEAD			FINANCE DEPARTMENT	
MAYOR				HUMAN RESOURCES		

Exhibit B

Name: _____

WEEK: _____

Payroll Period : 01/01/19 thru _____

Paydate: _____

Day	Date	Regular Hours Worked	Vacation Hours	Holiday Hours	Sick Time Hours	Floating Holiday	Comp Time To Use	Total Hours Paid	Comp Hours Accumulated for Week
Sunday	1-Jan							0.00	
Monday	2-Jan							0.00	
Tuesday	3-Jan							0.00	
Wednesday	4-Jan							0.00	
Thursday	5-Jan							0.00	
Friday	6-Jan							0.00	
Saturday	7-Jan							0.00	
Sunday	8-Jan							0.00	
Monday	9-Jan							0.00	
Tuesday	10-Jan							0.00	
Wednesday	11-Jan							0.00	
Thursday	12-Jan							0.00	
Friday	13-Jan							0.00	
Saturday	14-Jan							0.00	
Total Hours		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Signature: _____

Approved By: _____

LAST CHECK #: _____
 LAST DD #: _____
 PAY PERIOD: _____
 DEDUCTION CYCLE: _____

PPE DATE: _____
 CHECK DATE: _____
 COUNCIL PAY: _____
 CLOSE MONTH: _____
 CLOSE QTR: _____

PAYROLL PROCESSING STEPS

Current Payroll Setup File Maintenance		
Each Payroll Tab	Enter the last check number used, check date, period ending date, last direct deposit used and payroll period. Enter the frequencies of the other deductions to be withheld this pay period.	
Pension Cycle Tab	Enter the pension month (month of pay period ending date) for all cycles.	
Deduction Tab	Check mark any Static or Other Deductions you want to deactivate.	
Direct Deposit Tab	Check mark Deactivate Direct Deposit <i>only</i> if you want all live checks this pay.	
Time Card Processing		
Time Card Entry	Enter time card information.	New Payroll (x) 1. Build code "LG" Beg-ZZZZ, annual lump 1 2. Build code "PP" - Dept 1200-1200, annual lump 2 Build Exec (x)
Time Card Proof	Verify Time Information entered.	
Compute Payroll	Calculate Pay based on Time entered.	Number _____ \$ _____
Check Exception Report	Run listing of employees who will not get paid this pay.	
Current Period Register	Calculation of wages, deductions and net pay for each employee should be verified. Complete Balancing Current Period Register Sheet. Compare other deductions to last pay.	
Pre-Update Reports		
Deduction Key Recap	(1) Select (2) w/Detail (yyy) (3). B2 - B3, B6 - BS (yyy) Verify the required deductions were withheld and posted to the correct Deduction Key Number. Run summary and detail.	
Account Distribution Report	This report should match Current Period Register . Review end of report for any exceptions noted. (Blank-zzzz, blank-zzzz)	
Pre-Update Benefits Report	Review accrued sick leave amounts for this pay.	Update
Update Process		
Temporary Sub System Backup	Provides a temporary backup that allows you to return to a point prior to the update if necessary.	
Update Master File	1. Updates the master file gross, taxes, deductions, etc. 2. Updates sick accruals. (Remove "V") 3. Updates Deduction File and Timecard History.	
Run In January	Annual Accumulation of Benefit Hours	Update the Vacation, Sick, Holiday and/or Personal Hours Balances for those that accumulate on an annual basis. - ***Only Run in January***

Post Update Reports		
	Employee Benefit Report	Lists benefit hours used year to date by employee and department with the remaining balance. As of paycheck date: C, CB, H, S, V
Employee Check Processing		
	Check Register	Prints a summary list of direct deposits. DD #: _____ - _____
X	Print Employee Checks	Prints employee paychecks. When checks are printed, be sure to answer yes to update the Bank file. Move to "6" to print. CK# _____ - _____ (SKIP THIS STEP -- ALL EMPLOYEES DIRECT DEPOSIT)
	Print Employee Direct Deposits	Prints the employee Direct Deposit vouchers. When vouchers are printed, be sure to answer yes to update the Bank file. Move to "3" to print
	Direct Deposit Transmittal	Used by Automated Clearinghouse (ACH) to verify the direct deposit data. (SCALE DOWN: 1200x1200, LANDSCAPE) GO to M:\eGovPro\PRD\DIRDEP > right click open in notepad verify date, amount, Save as DIRDEP"mm-dd-yy"
	Direct Deposit Report	Provides detailed information on the Direct Deposit File. Complete Balancing Direct Deposit Report Sheet. (verify that ck is correct by subtracting all dep. to registr)
	Send Direct Deposit	Send the direct deposit file via Hyperterminal. The path of the file is M:\eGovPro\PRD\DIRDEP
	Update Employee History	Writes the paycheck information to the Employee History File. Update
Deduction Check Processing		
Not Always Needed	Deduction Check File Maintenance	Make any necessary adjustments to the amount to be paid. Ded. key "05" PERS add Pickup. Pers _____ + Pickup _____ = _____ CHECK #: _____ - _____
	Number & Print Deduction Checks	Check the deduction checks to be printed or EFT, verify information, number checks and print the deduction checks. Reset when complete. <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>A. 1. Print "EFT" first by unchecking all "chk"</p> <p>2. Process> select> save as "EFT Preprint File"</p> <p>3. Save As "EFT Taxpayment Register"</p> <p>4. Yes to reset</p> </div> <div style="width: 48%;"> <p>B. 1. Check to print all checks</p> <p>2. Enter Starting check number</p> <p>3. Change to payroll check date</p> <p>4. Save As "Deduction pre-check register"</p> <p>5. Print checks - "yes" to reset</p> <p>6. Save as "Deduction Check Register"</p> </div> </div> <p>Move to "6"</p>
Transfer to Financial Management System And Reports		
	Transfer Gross Pay to FM System	PR _____ Batch #: PR _____ Transfer Gross Costs to Journal Processing. You may need to put in a pre-paid check number or override the batch number if different month. (use payroll check date)
	Transfer Matching Account Distribution	Transfer matching amounts (Medicare) to the FM System. You may need to put in a pre-paid check number or override the batch number if different month (use pay ending date) PRMM _____ Batch #: PR _____
		P.E.R.S PENSION PICKUP PRMP _____ Batch #: PR _____ FICA PRSS _____ Batch #: PR _____
Current Period Reports		
Not Necessary To Do		
	Productivity Report	Compares productive hours and dollars to non-productive dollars and hours.
	Union Pay Analysis	Compares productive/non-productive hours and dollars by Union Type.
	Special Pay Analysis	Lists employees with hours and wages for pay codes marked in the Pay

		Code File Maintenance function as special pay.
	Credit Union Report	Produces a list of all credit union deductions that are Static deductions.
	Union Dues Report	Produces a list of all union dues deductions that are Static deductions.

	Deferred Compensation Report	Produces a list of all deferred compensation deductions that are Static deductions.
	Garnishment Report	Produces a list of all garnishment deductions that are Static deductions.
	Other Deduction Report	Produces a list of gross and deduction amounts for each Other Deduction. Run for each deduction - i.e. 01, 02, 03 etc.
	Employee Benefit Report	Lists benefit hours used year to date by department with the remaining balance.
	Print Time Sheets	Print employee time sheets.
	Ohio Public Employees Deferred Compensation Report	Creates a file to report your deferred compensation amounts to Ohio Deferred Comp.

Exhibit 6

Petty Cash

CITY OF MAPLE HEIGHTS

Petty Cash

Policies & Procedures

Petty Cash Funds

Commencing January 1 of each calendar year, the Finance Director shall set forth the petty cash funds for the various departments or other units the total not to exceed five thousand dollars (\$5,000.00) annually. Each department will have a custodian assigned to be over their petty cash and shall be accountable for such funds on December 31 of the same year.

Petty Cash Guidelines

- Petty cash funds are established to enable departments to make small, emergency purchases where a purchase order is not cost effective or unable to be approved at that time.
- Petty Cash is limited to those individuals who have job-related needs to use these payment methods.
- No major purchases may be made from the accounts.
- Petty cash funds are used for expenditures of \$100 or less made by a City employee.
- Adequate receipts and documentation must be maintained to support all transactions made from the Petty Cash Fund.
- A petty cash fund or custodian may be revoked at the discretion of the Finance Director.
- The amount of the petty cash fund may be reduced at the discretion of the Finance Director.
- Taxes will not be reimbursed, under no circumstances.

Established Petty Cash Funds

Department	Custodian	Amount
Fire	Administrative Assistant	\$ 150.00
Police	Administrative Assistant	\$ 500.00
Building	Administrative Assistant	\$ 50.00
Finance	Assistant Finance Director	\$2,100.00
<i>Petty Cash Total</i>		\$2,800.00

CITY OF MAPLE HEIGHTS

Petty Cash

Policies & Procedures

Petty Cash Procedures

- 1) The requester shall complete the Petty Cash Reimbursement Request form (**Exhibit A**), making sure to complete date and department/division fields. Describe the purchase/expenditure in the description/explanation area and enter the total amount requested for reimbursement. A receipt for the expenditure must be attached to this form (excluding taxes). The form must be signed and dated by the requestor and approved by the requestor's supervisor with his/her signature and the date.
- 2) The requestor then submits the form to the petty cash fund custodian for reimbursement.
- 3) The custodian reviews the Petty Cash Reimbursement Request form (**Exhibit A**) and the receipt(s) and confirms the total amount requested on the form. The custodian dates and signs the form, then issues the cash payment to the requestor. The Petty Cash Reimbursement Request form and the attached receipts are kept in the petty cash fund file.
- 4) On a periodic basis, the custodian counts the currency and coins in the petty cash and sums the receipts in the petty cash. The combined dollar value of the currency, coins and the receipts must equal the petty cash total assigned to the custodian. The custodian then completes a Petty Cash Reconciliation form (**Exhibit B**) and signs the form. The custodian's supervisor will review the form, verify the totals entered on the form and sign indicating that the amounts listed on the Petty Cash Reconciliation form by the custodian are accurate.
- 5) If a discrepancy exists between the total of the currency, coin and receipts and the petty cash fund total assigned to the custodian, the custodian needs to inform his/her supervisor who then contacts the Finance Department. It is the responsibility of the custodian to determine the frequency for reimbursing the petty cash fund to ensure that sufficient currency and coins are on hand to reimburse employees for expenditures.

**City of Maple Heights
Petty Cash Reimbursement Request**

Date:	Department/Division:
Description/Explanation:	
Total Amount (Attach Receipts): \$	
Requester's Name (Print):	Approved by Department Head Name- (Print):
Requester's Signature:	Approver's Signature:
Date:	Date:
Finance Department's Use Only:	
Form Received By Name (Print):	Accounts Payable Approved by Name (Print):
Form Received By Signature:	Accounts Payable Approved by Signature:
Date:	Date Paid:
Appropriation Code for Replenishment of Petty Cash (completed by Finance Department):	

City Maple Heights Petty Cash Reconciliation Form				
Period Covered:		From _____ / _____ /20_____		To: _____ / _____ /20_____
Reconciled By (Custodian):			Date Reconciled:	
				Beginning Cash Total: \$
Rec #	Date	Employee	Description	Amount
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
Total Expenditures (total of all receipts from above):				\$
Remaining Petty Cash (Beginning Cash <i>MINUS</i> Expenditures):				\$
Custodian Signature:			Supervisor Signature:	
Date:			Date:	

Exhibit 7

Purchasing

CITY OF MAPLE HEIGHTS

Purchasing

Policies & Procedures

The Finance Director shall act as the purchasing agent of the City and shall maintain day-to-day procedures for purchasing the needs of the City, according to the Ohio Revised Code.

Quotations

The City of Maple Heights seeks at least three (3) price quotations on purchases of more than **\$1,000** for a single item, except in cases, of emergency or when the materials purchased are of such a nature that price negotiations would not result in a savings to the City or when the item is subject to formal bid. Quotes can be in the form of email, verbal and/or fax.

Bidding

Except as provided in section ***Exceptions to Public Bidding*** below, any contract which:

- 1) Provides for an expenditure in excess of Fifty Thousand Dollars (\$50,000); and,
- 2) is for the construction of a public improvement or the purchase or lease of equipment, supplies or materials, or the provision of a service to the City shall be authorized only upon a motion, adopted by a majority vote of the members of Council, to award the contract to the lowest and best bidder after advertising for not less than two (2) nor more than four (4) consecutive weeks in a newspaper of general circulation in the City.

Exceptions to Public Bidding

Contracts estimated to exceed Fifty Thousand Dollars (\$50,000) and that meet the following conditions are not subject to competitive bidding and may be approved by Council by motion and a majority vote of its members:

- 1) ***Personal or Professional Services*** Contracts that involve personal services requiring unique and special skills, as determined by Council in its discretion, or professional services;
- 2) ***Cooperative Programs*** Contracts authorized pursuant to the Ohio Department of Administrative Services Cooperative Purchasing Program, or any other similar program ("cooperative program"), or goods, materials or equipment which are available under a cooperative program but are available to the City upon equivalent or better conditions and specifications, but at a lower price than is available, under a cooperative program;

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- 3) ***Design Build*** The proposed purchase is a Design-Build Construction project. The procurement process shall be based on the needs of the City and the nature of the specific project and shall not be required to comply with Chapter 153 of the Ohio Revised Code. Procedures for procurement shall be developed by the City Engineer. The Design-Builder shall be required to provide a performance and payment bond in the same form as that set forth in Section 153.571 of the Ohio Revised Code. The standard of award for Design-Build projects shall be a “best value” standard;
- 4) ***Construction Manager-at-Risk*** The proposed purchase is a Construction Manager-at-Risk project. The procurement process shall be based on the needs of the City and the nature of the specific project and shall not be required to comply with Chapter 153 of the Ohio Revised Code. Procedures for procurement shall be developed by the City Engineer. The Construction Manager-at-Risk shall be required to provide a performance and payment bond in the same form as that set forth in Section 153.571 of the Ohio Revised Code. The standard of award for Construction Manager-at-Risk projects shall be a “best value” standard;
- 5) ***Single source*** The proposed purchase is for something that, as determined by the Mayor or Finance Director, is only available from a single source;
- 6) ***No Bids/Rejected Bids*** If no bids are received after the advertisements or other solicitations required by this Ordinance, or if all bids are rejected, the Mayor, City Engineer or Service Director shall either seek new, competitive bids, or seek to obtain the goods and/or services for which funds have been appropriated without re-bidding, whichever is deemed to be in the best interest of the City as determined by the Mayor, City Engineer or Service Director;
- 7) ***Used Equipment*** The proposed purchase is for used equipment;
- 8) ***Utility*** The proposed purchase is for utilities such as gas, water, electricity, or telephone service for which funds have been appropriated; notwithstanding other provisions of this section, Council shall authorize such purchases pursuant to an ordinance;
- 9) ***Intergovernmental Purchases*** The proposed purchase is from or with another political subdivision, the Ohio State Government, or the United States Government;

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- 10) ***Reverse Auction*** The proposed purchase is obtained through Reverse Auction;
- 11) ***Best Interest Waiver*** The Mayor, with the approval of Council, may waive the public bidding requirement if the Mayor determines that doing so is in the best interests of the City.

Time Between Notice of Public Bidding and Bid Opening

There shall be no minimum time requirement between the publishing of the notice of public bidding and the opening of the bids.

Estimate of Cost

The City shall disclose the estimated cost of the project when it determines that doing so is in its best interests.

Time for Award of Bids

In the notice of public bidding required for the bid solicitation, the City shall establish the time limit for awarding a contract. Submitted bids may not be withdrawn during this period. The City's failure to award and execute the contract within this period invalidates the entire bid proceedings and all bids submitted, unless the time for awarding and executing the contract is extended by mutual consent of the City and the bidder whose bid the City accepts and with respect to whom the City subsequently awards and executes a contract. Such an agreed extension shall not entitle the contractor to delay costs.

Withdrawal of Bids

Bidders may withdraw bids pursuant Section 9.31 of the Ohio Revised Code; such a withdrawal shall not modify the City's right to award to the next lowest and best bidder.

Bids in Excess of Estimate

The City may award contracts regardless of the value of the bid as compared to the value of the estimated cost.

Notice to Proceed

The contractor is not entitled to a notice to proceed with the work by the City or its representative upon execution of the contract. The City shall either issue the notice to

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proceed at a time that it determines is in its best interests, or it shall terminate the contract for its convenience.

Retainage

Retainage shall be withheld from payments to the contractor at the rate set forth in the Owner/Contractor agreement. Retainage shall not be held in an escrow account. Retainage shall be released at such times and in such amounts as the City determines to be equitable.

General Contractor Permitted

The City may advertise and award a single contract for constructing and managing an entire public improvement project.

Extension of Bid Opening

The City may issue an addendum or addenda modifying the plans and specifications for the project or the time for the bid opening at any time prior to the bid opening. If an addendum is issued within forty-eight (48) hours before the bid opening, the bid opening shall be extended by at least three (3) days.

Combined Statement of Material and Labor

The City at its discretion may accept a combined statement of labor and materials from bidders.

Bonus and Liquidated Damages for Time

The City may offer a bonus for completion of a contract prior to a specified date or may exact liquidated damages for each day of delay beyond a specified date, or both. The amounts of the bonus and liquidated damages may be different.

Certification of the Fiscal Officer

Purchase orders are used to approve purchase commitments and to encumber funds against the applicable appropriation account(s). In order to increase efficiency purchase orders are approved prior to the commitment to purchase goods or services are made and attached at that time.

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Standard Purchase Order (PO)

The standard purchase order is used for normal purchases where a single vendor and specific items and quantities are ordered. The PO expires when the contract and/or unit costs are filled, or the PO is cancelled. Appropriation codes are assigned and dollar amount is included on the PO when the PO is requested.

Super Blanket Purchase Order (SBPO)

The super blanket purchase order (SBPO) is used for certain types of expenditures that are recurring and reasonably predictable. The SBPO is created for single or multiple vendors and is used for the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision or contracting authority; fuel oil, gasoline, food items, roadway materials, and utilities; any purchases exempt from competitive bidding under section 125.04 of the Revised Code; and, any other specific expenditure that is a recurring and reasonably predictable operating expense.

Then and Now Certificates

Per Ohio Rev. Code 5705.41(D)(1), if prior certification of funds by the fiscal officer was not obtained before the contract or order involving the expenditure of money was made, as described above, then the fiscal officer instead certifies that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. Thus, the fiscal officer is certifying that there were appropriations available and funds in the treasury or in the process of collection at the time the contract or order was made (then), and there are still sufficient appropriations and funds in the treasury or in the process of collection at the time the certificate is being issued (now). In this case, the Finance Director will place a "Then and Now Certificate" on the purchase order, which states:

"It is hereby certified that both at the time of the making of this contract or order and at the date of the execution of this certificate, the amount of \$_____ required to pay this contract or order has been appropriated for the purpose of this contract or order and is in the treasury or in the process of collection to the credit of the _____ Fund free from any previous encumbrance".

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When this occurs, the Finance Director places a "Then and Now Certificate" certifying the above.

In the event there is a need for a Then and Now Certificate that exceeds \$3,000 City Council will approve the Certificate by resolution.

SOFTWARE:

The accounting software used is eGov Professional by Software Solutions Inc., out of Lebanon, Ohio

The City converted to the eGov Software in June of 2000.

Requisitions

Each Department is responsible for preparing a purchase order requisition. Before requisitions are entered in the eGov system, a vendor name and number must be in the system. If not, the department must contact the Finance Department to add a new vendor. New Vendors are required to provide a W-9 to the City. This procedure assists in the proper maintenance of vendor information and the reporting of 1099's. New Vendors are checked against the Auditors of States' database for Findings for Recovery.

Purchase order requisitions are requested by an employee and approved by the requesting department's Director/Supervisor. The approved requisition is sent to the Finance Department. The Finance Director reviews each requisition and verifies that the funds are available in the eGov accounting system. If the funds are not available in a specific line item but available in the fund, the Finance Director will complete an account line item transfer. For requisitions \$1,000 or below the requisition is initialed by the Finance Director and given to the Purchasing Agent to create a purchase order in the eGov system. For requisitions over \$1,000 the Finance Director gives the requisitions to the Purchasing Agent to be placed on the "Expenditures over \$1,000" list for City Council's approval at the next council meeting.

If the funds are not available, the requisition is returned to the requesting department's Director/ Supervisor with an explanation that the appropriation needs to be approved by council prior to approval of the requisition for the purchase order. ***Note: This rarely happens because the Finance Department sends monthly financial reports to the Directors/ Supervisors so they are aware of their account balances.***

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Issuing Standard/ Super Blanket Purchase Orders

Once the requisition is approved, the Purchasing Agent creates a purchase order in the eGov system. Once the purchase order is created in the eGov system, the Purchasing Agent prints out the purchase order and submits the requisition and purchase order to the Finance Director. Once received, the Finance Director signs the original purchase order. After signed, the original purchase order is mailed to the vendor, the purchase order information is provided to the requesting department and a copy is maintained in the Finance Department. ***Note: In the event there is an emergency requisition over \$1,000 and the requesting department cannot wait until the next council meeting one of two actions may occur: 1) If the requisition is up to \$7,500 the Council President may sign the requisition 2) If the requisition is over \$7,500 an emergency council meeting may be called for approval of the requisition. After approval of 1) or 2) above the same procedures continue for creating the purchase order.***

After the purchase has been created and information submitted to the requesting department, the Director/ Supervisor completes the purchase.

Invoices

All invoices are mailed or emailed to the Finance Department. Invoices are date stamped and distributed to the Directors/ Supervisors. The invoices are reviewed for accuracy and completeness. Once reviewed, the Director initial the invoices for approval to pay. Approved invoices are returned to the Finance Department for entry in the eGov system to be processed for payment. Invoices are matched with their corresponding purchase order to process in the invoice payment. If the invoice amount does not match the purchase order amount the invoice is reviewed by the Finance Director. The Finance Director will work with the department to request additional amounts to cover the total amount on the invoice. If the amount is equal to or less than \$1,000 the amount will be approved by the Finance Department. If the total invoice is more than \$1,000 the invoice will be taken to Council for approval.

Once all invoices are entered and the system the Purchasing Agent prints the invoice status report. The invoice status report is compared to all the invoices entered. Once the report and invoices are balanced, the Purchasing Agent transfers the invoices to the Journal Entry program in eGov to create an Expense Journal entry (EJ).

Disbursements

The Finance Director reviews the expense journal and approves (post) the EJ entry in Financial Management/Journal Processing system. This will create Vendor Check Pre-Register to print Vendor Checks. The check numbers are assigned by the eGov system and verified by the check register spreadsheet. The check register log is maintained by

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the Purchasing Agent and Finance Director. Checks are printed through the WYCOM check printing program, using MICR enabled printer in the Finance Department. The WYCOM program prints checks using blank stock checks held in the Finance vault, and has switches for each bank account the City uses for check printing formats. Each switch formats the check stock for the corresponding bank used. Checks are reviewed by the Finance Director prior to mailing to ensure no changes have been made after the review and approval of the pre-print register.

The printed checks and paper copies are given to the Administrative Assistant for processing and mailing. The Administrative Assistant attaches the invoice, purchase order, and requisition to the check copy and files the packet in the Accounts Payable filing cabinet in alphabetical order, by vendor name. The Check Register report, invoice status report and posted expense journal entries are attached and approved by the Finance Director.

The Finance Director reconciles the bank statements monthly. Monthly system generated financial reports are provided to the City Council, Mayor, Fiscal Supervisors and all Department Heads. These generated reports contain budget vs. actual amounts.

Purchase orders are created as close to the requisition date as possible. The purchase order number is automatically assigned by the system. All purchase orders over \$1,000 not already authorized by the contract, ordinance, and/or utilities, are to be approved by City Council. Council approves expenditures by vote, approving the summary attached to the end of each council packet. The Council President has the authority to approve any emergency purchase orders up to \$7,500. It is the responsibility of Council to review all emergency expenditures at the next regularly scheduled Council meeting.

LEGAL REFERENCES:

ORC 125.04, 5705.41, Ohio Administrative Code Section 117-2-02 (C)(2)

CROSS REFERENCE:

Ordinance 210.01

November 2019

Exhibit 8

Disaster Recovery

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Disaster Recovery Plan

Policies & Procedures

Introduction

Over time, Information Technology (IT) services have become critical to the performance of the City of Maple Heights and its employees. As a result of this ever-increasing reliance on technology, the city requires a comprehensive Disaster Recovery Plan to assure these services can be re-established quickly and completely in event of a disaster.

Objective

A disaster recovery plan (DRP) is a documented process or set of procedures to execute an organization's disaster recovery processes and recover and protect a business IT infrastructure in the event of a disaster (flood, explosion, computer malfunction, accident, grievous act, etc.). It is "a comprehensive statement of consistent actions to be taken before, during and after a disaster".

The primary objective of this Disaster Recovery Plan is to help ensure city business continuity by providing the ability to successfully recover computer services, including accounting functions in the event of a disaster

Major goals of this plan are the following:

- 1) Detailing a general course of action to follow in the event of a disaster,
- 2) Minimizing interruptions, confusion, errors, and expense to the city,
- 3) Limit the extent of disruption and damage,
- 4) Minimize the economic impact of the interruption.
- 5) Provide for smooth and rapid restoration of service.
- 6) Implementing a quick and complete recovery of services.

Application Profile

This plan will address the recovery of systems of servers at the City of Maple Heights. These servers are under the control of Chagrin Valley Dispatch and are critical for business continuity.

<i>Application profile</i>		
Application Name	Critical? Yes/No	Manufacturer
EGOV	Yes	Software Solutions Inc.
CAD RMS	Yes	TAC Computers
Exchange 2010	Yes	Microsoft Corporation
Active Directory	Yes	Microsoft Corporation

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Server Inventory

SERVER01	Dell R710	8	7S2JVL1 /16934815909	Windows 2008R2	CAD RMS server, Evidence Tracker
SERVER02	Dell R710	8	F4WGV1/32948134885	Windows 2008R2	eGOV server, Print Server, SolarWinds, MOBOTIX
SERVER03	Dell R710	4	8S2JVL1/19111598245	Windows 2008R2	Exchange 2010 Server
SERVER04	Dell R710	8	D4WGV1/28594570213	Windows 2008R2	Domain Controller, File and Print services
MAPLEHT S	HP ML350 G9		2MZ62904M9	ESXi 5.5	Court system Managed by others
SERVER06	Dell R720	64	86FNZ12		Located in basement of FS1

ASSUMPTIONS

This disaster recovery plan is based on the following assumptions:

- 1) Once an incident covered by this plan has been declared a disaster, the appropriate priority will be given to the recovery effort and the resources and support required as outlined in this IT Disaster Recovery Plan will be made available.
- 2) Depending on the severity of the disaster, other departments at the city may be required to modify their operations to accommodate changes in system performance, computer availability and physical location until a full recovery has been completed.

Common Terminology

The following definitions pertain to their use in this IT Disaster Recovery Plan

Backup: Copies of all software and data located on servers, which are used to return the servers to a state of readiness and operation that existed shortly prior to the incident/disaster.

Disaster: A significant or unusual incident that has long-term implications to business continuity and the ongoing operations of the city.

Incident: An event which impacts a specific IT service or server.

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Preventive Measures: Information Technology Backup Procedures

- 1) Dell R710 Servers
 - Daily, Incremental backups of servers SERVER01, SERVER02, SERVER03, SERVER04. Backups are performed twice daily.
 - Synthetic full backups are created weekly from daily incremental backup.
 - Backups are monitored daily, email alerts with success/failure received by IT, failure notifications are followed up on and issues resolved.
 - It is the responsibility of end users to ensure all critical data is stored on the server, not on local workstations.
- 2) IT Equipment (Switches, Firewalls)
 - System configurations are backed up, copies of backups stored off site.
- 3) Backup System
 - Backup system (SERVER06), system is in a separate building (Fire Station1), miles distant from City Hall and the Police Department.

<i>IT Support Team</i>			
CVD IT	IT Support	Chagrin Valley Dispatch	(440) 703-3555
Lt. Joseph Mocsiran	Police Lieutenant	Maple Heights Police Department	(216) 587-9613
Tinita Tillman	Director of Finance	Maple Heights City Hall	(216) 587-9018

Readiness Plan: General Disaster Response & Recovery

- 1) In the event of a disaster occurring within the City of Maple Heights, the Fire Chief shall be notified immediately.
- 2) It shall be the responsibility of the Fire Chief or his designee to establish an Emergency Operations Center (EOC) and ensure that the Mayor and Staff are notified as needed.
- 3) When a major emergency or disaster is declared by the Maple Heights Fire Department OIC an emergency operations center (EOC) shall be established and remain in operation throughout the duration of the incident.
- 4) The Fire Chief or his designee shall determine the location of the EOC. The determination will be made based on the area involved in the emergency.
- 5) Appropriate steps will be taken to safeguard personnel and minimize damage to any related equipment and/or software.

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- 6) A damage assessment will be conducted and recommendations made for recovery of impacted services.
- 7) Individuals required to assist in recovery of these services will be identified.
- 8) The OIC will communicate this need to the Finance Director, Administration and IT Support (Chagrin Valley).
- 9) The city will be informed as to IT system degradation and restrictions on IT usage and/or availability.
- 10) An overall IT recovery plan and schedule, focusing on highest priorities of the city.
- 11) Necessary software and hardware replacement will be coordinated with vendors and Purchasing Office.
- 12) The IT Support Team will oversee the recovery of city IT services based on established priorities.
- 13) The IT Support Team will ensure that IT recovery efforts are properly coordinated with other city recovery efforts.
- 14) The IT Support Team will communicate recovery status updates to the city and verify restoration of the IT infrastructure to pre-disaster functionality.

<i>Emergency Contact List</i>			
Vito Kavaliunas	Fire Chief	Maple Heights Fire Department	(216) 390-7897
Annette M. Blackwell	Mayor	Maple Heights City Hall	(216) 587-9011
CVD IT	IT Support	Chagrin Valley Dispatch	(440) 703-3555
Todd Hansen	Police Chief	Maple Heights Police Department	(216) 587-9610
Toni Ciresi	Service Director	Maple Heights Service Department	(216) 587-9014
Tinita Tillman	Finance Director	Maple Heights City Hall	(216) 587-9018

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Disaster Recovery Plan

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MAINTENANCE OF THE IT DISASTER RECOVERY PLAN

The effectiveness of this disaster recovery plan is impacted by changes in the environment that the plan was created to protect. Some major factors, which will impact the plan, are new equipment, changing software environment, staff and organizational changes, and new or changing applications.

Annually, the city will ensure that the document is reviewed and updated (if required) by the city's IT Support Team. This review will include an assessment and update of any recommended actions by Chagrin Valley.

November 2019

Exhibit 9

Sale of Personal Property

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Sale of Personal Property

Policies & Procedures

Sale of Personal Property

Personal property owned by the City that is determined by the Mayor, and the Department Head or Chief having control of the personal property, to have an estimated value of Twenty-Five Thousand Dollars (\$25,000) or less, and to be no longer needed for municipal purposes, may be sold or disposed of, without Council approval, by any of the following methods:

- 1) By sale by sealed bid to the highest and best bidder, following notice by publication in a newspaper of general circulation in the City and posting on the City website at least ten (10) business days prior to the opening of bids.
- 2) By live public auction. Notice of live public action will be by publication in a newspaper of general circulation in the City and by posting on the City website at least ten (10) business days prior to auction.
- 3) By internet auction. Notice of internet auction will be by posting on the City website at least ten (10) business days prior to commencement of bidding.
- 4) By sale to another government entity.
- 5) By trade-in for credit at the time of the purchase of replacement property, provided that trade-in value is established separately from the purchase price of the replacement property, and can be verified to represent fair market value for the traded property.
- 6) By sale for scrap value or by discarding, if the property can be shown to have minimal or no residual market value in its current form.
- 7) By destruction upon the determination by the Mayor/Director of Safety that the property must be destroyed for public safety reason.
- 8) By donation to an appropriate charitable organization.

Any City-owned personal property that has been determined by the Mayor, and the Department Head or Chief having control of the personal property, to no longer be needed for municipal purposes and to have an estimated value of greater than Twenty-Five Thousand Dollars (\$25,000) may be sold or disposed of by any of the above methods with the prior approval of Council.

The Finance Director shall record the sale or donation of any property disposed of pursuant to this Section.

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Sale of Personal Property

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Any property donated to a charity or sold to another government entity shall be done so by written agreement, as approved by the Director of Law, that includes the proper release language and the acceptance of the property in an "as is" condition.

If no bid is obtained where required for the sale of personal property, and the procedures provided herein have been followed, the Mayor or the Department Head or Chief may sell such property at public or private sale for the best price obtainable.”