

A RESOLUTION

BY: VICE MAYOR BYINGTON

NO. 1811

AUTHORIZING THE DIRECTOR OF FINANCE TO ALLOCATE CITY SERVICE CENTER COSTS AMONG VARIOUS FUNDS.

WHEREAS, the city of Oakwood operates a motor vehicle and equipment service center at 210 Shafor Boulevard for the care and maintenance of city motor vehicles and equipment, which is vital to the ongoing provision of city services in every department but is not a revenue-generating enterprise in and of itself; and

WHEREAS, for decades, consistent with best practices and generally accepted accounting standards and with the approval of Council, the Finance Director has allocated the costs of operating the city's motor vehicle and equipment service center among various city accounting funds; and

WHEREAS, upon a review of historical records, the Finance Director and Law Director were unable to locate legislation documenting this accounting approach, and have recommended that Council adopt a resolution to authorize the continued allocation of these service center costs in the same manner that has been utilized for many years;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF OAKWOOD, STATE OF OHIO, THAT:

SECTION I.

Beginning with fiscal year 2015 and continuing until further resolution of Council, the Finance Director is hereby authorized to allocate costs associated with the operation of the city's motor vehicle and equipment service center among various city accounting funds as follows:

- a. Direct costs (e.g., fuel, oil/lubrication, tires, motor equipment) shall be allocated on a percentage basis among various city departments and/or funds, with such percentage being determined by the number of city motor vehicles and equipment in each such department and/or fund.
- b. Indirect costs (e.g., personnel, facility, overhead) shall be allocated on a percentage basis among various city funds, with such percentage being determined by an estimate of the work performed that is reasonably related to each fund's purpose.

SECTION II.

The Finance Director is further authorized to adjust these percentage allocations from time to time as necessary to reflect a good faith estimate of service center costs actually incurred by each department and/or fund, using the Director's best professional judgment in accordance with generally accepted accounting standards.

SECTION III.

Allocations of city service center costs for all fiscal years 2014 and earlier are hereby ratified and approved.

SECTION IV.

It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this resolution were adopted in an open meeting of this Council, and that all deliberations of Council and any of its committees that resulted in that formal action were in meetings open to the public to the extent required by law.

SECTION V.

This resolution shall take effect as of the earliest date permitted by law.

PASSED BY COUNCIL OF THE CITY OF OAKWOOD, this 7th day of December, 2015.



Mayor William D. Duncan

ATTEST:



Clerk of Council

TO THE CLERK:

No publication is required.



City Attorney Robert F. Jacques