

## Memorandum

TO: Mayor and City Council  
From: Austin Gilley, City Administrator  
RE: Notes to accompany agenda packet for City Council meeting **Tuesday, January 3, 2017**

### **Consent Agenda (Minutes, Claims, Routine Business)**

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#### *Council Expense Approval Report (p. 4 to 7 of 67)*

If you have any questions about any specific payment, please feel free to contact me prior to the meeting for more information. If there are any items that you believe deserve further consideration or debate by Council, those items can be added to the agenda at the meeting.

### **Action Items**

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#### *1&2: Neighborhood Revitalization Plan (Public Hearing required) (p. 8)*

The City Attorney has completed the draft of the NRP based on the feedback from the Council and Butler County. The procedure requires a public hearing before action can be taken. After taking public comment, the Council may approve, reject, or amend/table the NRP. If the plan is approved, I recommend the Council designate a representative(s) to seek approval of an interlocal agreement for other overlapping taxing jurisdictions to join in this plan and decide which jurisdictions it wants to include.

#### *3: 2017 GAAP waiver (Vote required) (p. 59)*

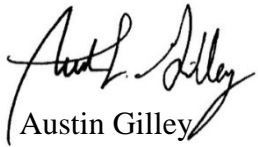
State law requires cities to operate under Generally Accepted Accounting Principles unless a waiver is requested annually by resolution. The resolution for the waiver is included in the packet. The City does operate under GAAP with one major exception: Fixed Assets. GAAP requires maintaining a record of fixed assets, which means an annual evaluation of their value to determine total net worth. The valuation of fixed assets are difficult to determine (as in there is no readily available market for anyone wanting to buy underground water and sewer lines), and such valuations serve little, if any use, other than to comply with GAAP and increase greatly the annual auditing costs. As such, state law allows this waiver due to this aspect of GAAP not really having any relevance to the requirements of the cash-basis and budget laws. This resolution should be adopted at the beginning of the year because if for some reason the Council chose not to request this waiver, the City would need to significantly alter its accounting and audit plan.

#### *4: 2017 Lawn Mowing Agreement (Vote required) (p. 60)*

B&G Lawn and Landscaping has again agreed to the same pricing for the third straight year. Staff and public feedback continues to be very positive with regard to performance. As such, staff recommends continuing with B&G. City Council's rules require City Council approval on this item.

5: *City Administrator reports to Mayor (Mayor) (p. 66)*  
The Mayor requested that these items be on the agenda.

Thank you,



Austin Gilley  
City Administrator  
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