

A RESOLUTION APPROVING AND ADOPTING THE SMALL AND ATTRACTIVE ASSET POLICY OF THE CITY OF MILLWOOD; AND OTHER MATTERS RELATED THERETO

WHEREAS, the City of Millwood (the "City"), Spokane County, Washington is a non-charter code city, by virtue of the Constitution and laws of the State of Washington; and

WHEREAS, pursuant to RCW 35A.11.020, the City Council (the "Council") "may adopt and enforce ordinances of all kinds relating to and regulating its local or municipal affairs and appropriate to the good government of the [C]ity" and has "all powers possible for a city or town to have under the Constitution of this state, and not specifically denied to code cities by law"; and

Such body may adopt and enforce ordinances of all kinds relating to and regulating its local or municipal affairs and appropriate to the good government of the cit

WHEREAS, pursuant to RCW 35A.11.010 and RCW 35A.11.020, the Council has management of the real and personal property of the City; and

WHEREAS, the Council wishes to approve and adopt a small and attractive asset policy for the City;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Millwood that:

Section 1. Approval and Adoption of Small and Attractive Asset Policy: The City Council approves and adopts the City's "Small and Attractive Asset Policy," a copy of which is attached hereto as Attachment "A" and incorporated herein by this reference.

Section 2. Severability: If any section, sentence, clause, or phrase of this Resolution should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Resolution.

Section 3. Repeal: All ordinances and resolutions, laws, regulations, or policies, or parts thereof in conflict with this Resolution are, to the extent of said conflict, hereby repealed.

Section 4. Effect: This Resolution shall be in full force and effect from and after its adoption by the City Council.

PASSED BY THE COUNCIL OF THE CITY OF MILLWOOD, WASHINGTON, THIS 13th DAY OF OCTOBER, 2015.



KEVIN FREEMAN, MAYOR

Attest:


Thomas G. Richardson, City Clerk

Attachments:

Attachment "A"- Small and Attractive Asset Policy

ATTACHMENT "A"

City of Millwood Employee Handbook

CITY OF MILLWOOD
SMALL AND ATTRACTIVE PROPERTY
POLICY AND PROCEDURES

The following policies and procedures describe a Small and Attractive Property system designed to ensure accountability over items that do not meet the criteria of a fixed asset.

I. POLICY

It is the policy of the city to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed. The Departments shall maintain records to be verified by a physical inventory at least once a year and provide such list to the Treasurer for monitoring differences between years.

A. PURPOSE

A small and attractive items system gathers information allowing investigation of items missing that would otherwise not be noticed. The system should provide adequate stewardship over its resources through control and accountability.

B. GENERAL

A small and attractive item is an item that is portable, priced under the \$5,000 criteria for fixed assets, has a life expectancy of more than one year, and requires special attention because of its potential to be stolen. Examples include, but are not limited to: computers, laptops, printers, scanners, fax machines, copiers, digital cameras, televisions, and DVD players. These items are not included in the list of Fixed Assets and are not capitalized.

C. RESPONSIBILITY OF DEPARTMENT HEADS

Each Department Head or their designee will prepare a list at least annually of their small and attractive items. This list will be provided to the City Treasurer by January 31st each year for monitoring.

If an item is deleted, the Department Head will note the reason and/or means of disposal.

D. ASSET IDENTIFICATION

Whenever feasible, each piece of property will be engraved or marked with the city's name. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.

The Small and Attractive Property list will contain the serial, model, or other identifying information.

Departments have discretion in setting their definition of small and attractive assets; however, departments must include, at a minimum, the following assets with unit costs of \$500 or more as *small and attractive*:

- (a) Communications equipment; both audio and video.
- (b) Cameras and projection equipment.
- (c) Laptops and notebook computers.
- (d) Other data processing accessory equipment and components (scanners, mobile data storage devices, etc.).
- (e) Other easily portable and desirable office equipment.

II. PROCEDURES

A. ADDITIONS

The city may acquire property via purchase, construction, donation, or lease. Regardless of how it is acquired, when the property is received, the purchasing department/fund will add it to their small & attractive list and mark the item with the city's name. (These transactions should be coded as object code 35 (small tools and equipment) according to the BARS manual.)

B. DELETIONS

Items previously acquired will eventually be disposed of and need to be deleted from the department's list. Deletion may be required due to a sale of the asset, scrapping, mysterious disappearance (lost or stolen), or involuntary conversion (fire, flood, etc).

The department head controlling the item is the only one in position to trigger removal from their list.

Items disappearing mysteriously may require additional reports to the sheriff department, Mayor, and Insurance Company. Deletions brought about as a result of natural disasters would require reporting to the insurance provider for an eventual reimbursement claim.

Property on the Small and Attractive Property list to be sold or disposed must be declared surplus by the city council.

C. TRANSFERS

Occasional transfers of property between departments, individuals within a department or funds will occur. The original controlling department/fund is accountable for all items and for initiating a notice of transfer.

Interdepartmental transfers involving a proprietary fund (i.e. Water/Sewer) need to have a transfer of money. The sale price will be fair market value, which may result in a gain or a loss on sale of fixed assets. Interdepartmental transfers or intergovernmental (i.e. city to County or State) do not require the city to declare the item surplus or to do a public notice.

D. LOST OR STOLEN ASSETS

Whenever an item has mysteriously disappeared and all efforts have failed to recover it, the controlling department shall notify the Treasurer.

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