



Minutes of the Regular City Council Meeting

Held on Monday, March 18, 2013

7:00 p.m.

1. COUNCIL BUSINESS

(a) Call Regular City Council Meeting to Order and Roll Call – 7:18 p.m.

A regular meeting of the Oberlin City Council was held on March 18, 2013 in the Council Chambers of the Oberlin City Hall, located at 85 S. Main Street Oberlin, Ohio. The meeting was called to order at 7:18 p.m., by Presiding Officer Ronnie Rimbart. Roll Call was taken as follow:

Council Members:	Present	Absent
Charles Peterson	<input type="checkbox"/>	<input type="checkbox"/>
Bryan Burgess	<input type="checkbox"/>	<input type="checkbox"/>
Sharon Soucy	<input type="checkbox"/>	<input type="checkbox"/>
Elizabeth Meadows	<input type="checkbox"/>	<input type="checkbox"/>
Scott Broadwell	<input type="checkbox"/>	<input type="checkbox"/>
Aaron Mucciolo	<input type="checkbox"/>	<input type="checkbox"/>
Ronnie Rimbart	<input type="checkbox"/>	<input type="checkbox"/>

Appointees:

Belinda Anderson, Clerk of Council	<input type="checkbox"/>	<input type="checkbox"/>
Eric Severs, Law Director	<input type="checkbox"/>	<input type="checkbox"/>
Eric Norenberg, City Manager	<input type="checkbox"/>	<input type="checkbox"/>
Sal Talarico, Finance Director	<input type="checkbox"/>	<input type="checkbox"/>

(b) Approval of Minutes – Regular City Council Meeting – March 4, 2013.

Motion to approve the minutes of the March 4, 2013 Regular City Council meeting with the following corrections was moved by Burgess, seconded by Soucy.

The following corrections were noted:

- Mucciolo noted that he would like to see a recap of Council's remarks, related to the discussion on the Underground Railroad Center Project, included as part of the minutes.
- Soucy noted that the vote that followed the discussion should be removed as well. The Clerk stated that the roll call had been removed in the revised version of the minutes before Council.

- Broadwell noted the second paragraph on page 3 of the minutes, should read that he interjected "...that the subcommittee has approved \$10,000", not \$5,000 as indicated to Zion CDC. Burgess modified the amendment further, so that the minutes would state that the subcommittee also recommended that \$5,000 - \$10,000 be provided from the Sustainable Reserve Fund. Broadwell also noted that he was the one who moved to authorize the City Manager to enter into a contract with the Oberlin Early Childhood Center not Mr. Burgess who had recused himself from the discussion.

Roll Call: 7 Ayes

0 Nays

Motion Carried

- (c) Appointment to boards and commissions (Library Board of Trustees).

Motion to appoint James W. Peak to fill the vacancy on the Oberlin Public Library Board was moved by Broadwell, seconded by Mucciolo.

Burgess explained that the State Legislature expanded Library Boards by one position and moved their appointment responsibilities over to the local authorities, which in Oberlin is City Council. Whereas previously it was the Mayor's responsibility to appoint members to the Library Board of Trustees, it is now Council's responsibility.

Roll Call: 7 Ayes

0 Nays

Motion Carried

- (d) Discuss and consider scheduling a Public Hearing for 6:45 p.m. on April 1, 2013 regarding a proposed request for CDBG funding under the Formula Allocation Grant Program.

Motion to schedule a public hearing for 6:45 p.m. on April 1, 2013 for the above stated purpose was moved by Soucy and seconded by Broadwell.

Roll Call: 7 Ayes

0 Nays

Motion Carried

- (e) Discuss and consider approving an increase in grant award amounts under the Downtown Revitalization Grant Program.

Norenberg introduced a request to increase grant awards to eligible building and business owners under the Downtown Revitalization Grant Program. The discussion was then deferred to Gary Boyle, Planning and Development Director.

Boyle outlined the current program provisions and provided a general overview of the proposed request. Boyle remarked that the Downtown Revitalization grant provides Council with approximately \$170,000 to do private rehabilitations of buildings in the Downtown District. Currently they have expended \$63,000 and have over \$100,000 available. It was noted that a number of business owners have expressed an interest to apply for additional funds but are restricted from doing so, due to current program guidelines, which is one grant award in the amount of \$10,000 matching funds. Boyle expressed staff's desire to make sure that these non-committed funds are made available to interested parties so that the full amount of the grant can be utilized by the end of the year. Boyle noted a similar request being made during FY 2003 and FY 2005 and suggested a motion be passed to amend the Downtown Revitalization Grant program to provide:

- 1) that building and business owners are eligible to apply more than once for grant funding assistance;
- 2) that individual matching grant awards be increased to \$15,000; and

- 3) that grant awards up to \$25,000 in matching funds be made available for upper floor accessibility projects.

Staff believes that these changes will help to achieve the goal of spending the remaining balance of the grant award.

Burgess asked if there would be future opportunities to apply for funding under the Downtown Revitalization Grant Program from the Development Services Agency (DSA)? Boyle remarked that the DSA's Draft Fiscal Year 2013 Consolidated Plan shows that there is a possibility for future funding under the program, up to \$300,000, which is \$100,000 less than the current grant award. Boyle explained that these grants were judged on a competitive basis based on a community's ability to have done the appropriate planning to establish the need for the grant, to administer the grant in accordance to all of the state and HUD regulations, and to ensure that the grant is fully expended based on the grant award. If they fail to expend all of the money, it makes it more difficult in future rounds to indicate that they have a need. The proposed request is an indication of staff's concern for not only leaving potential grant money on the table but more importantly, not being as competitive as they might be the next time, if there is grant money available in the future.

Broadwell asked if the individual matching grant award should actually say "up to" \$15,000 for the purpose of the motion. Boyle noted that it should. Broadwell said he has spoken to several people who have indicated an interest in the program. Boyle noted that since the March 1st meeting, they have spoken to several business/building owners who have indicated an interest in applying for the funds again or in participating in the program for the first time as well. As a point of clarification, it was noted that the funds would be matching funds for those who were interested in participating in the program.

Mucciolo asked if there had been specific interest from downtown businesses for second floor accessibility projects? Boyle noted that as of last Friday he had one request.

Motion to approve all of staff's recommendations as outlined in the March 11, 2013 memo drafted by Mr. Boyle was moved by Burgess and seconded by Soucy.

Roll Call: 7 Ayes

0 Nays

Motion Carried

- (f) Hear and discuss a financial summary presentation from the Finance Director and City Manager.

Members of Council heard a presentation from Finance Director Sal Talarico and City Manager Eric Norenberg. A copy of the presentation has been attached to the minutes.

Peterson asked if the special assessment information received from the County was accurate? Talarico noted that the original file had all of the parcels, but not all of the front footage was available in the file. As a result, the County GIS department put together a file for him, but when he picked it up, it was indicated that the information had the dimensions of the property, but it was difficult to tell which numbers represented the front footage. It was noted that additional time will be needed to further review this information to determine if it can be used for special assessments

2. ANY CONCERNS THAT ARE NOT ON THE AGENDA MAY BE BROUGHT TO THE ATTENTION OF COUNCIL AT THIS TIME.

None

3. OLD BUSINESS:

None

4. NEW BUSINESS:

(A). ORDINANCE No. 13-12 AC CMS: An Ordinance Authorizing the City Manager to Apply for Community Housing Improvement Program Funds to the State of Ohio Development Services Agency, and to Accept Grant Funds Under that Program and Declaring an Emergency. (1st)(E)

Peterson moved to have the ordinance read by number, title and substantive portions only, seconded by Meadows.

Roll Call: 7 Ayes 0 Nays Motion Carried

The Clerk read as directed.

Motion to approve the ordinance on first reading was moved by Broadwell, seconded by Burgess.

Norenberg remarked that this request was addressed during the public hearing scheduled just prior to the meeting. He suggested that if there were any additional concerns related to the ordinance that questions be asked at this time.

Mucciolo asked Mr. Boyle to describe the role of the Housing Advisory Committee in putting an application together. Boyle noted that one of the requirements for communities that apply for CHIP Funds is to conduct a Housing Advisory meeting. The state provides a broad list of agencies that can participate on the committee. This year a joint meeting was held with the county. There were at least twenty (20) agencies represented including Habitat for Humanity, the Urban League, Landlord Associations, the County Community Development office, the Health Department, City staff, and Oberlin Community Services to name a few. The purpose of establishing such a committee is to help applicants to hone in on what housing needs are in the community: by dealing with these various stakeholder groups, a more comprehensive perspective is offered.

Mucciolo asked if they heard from Zion CDC, Oberlin Community Services, and/or Neighborhood Housing Alliance? Boyle remarked that he didn't recall hearing from any of those organizations with the exception of Oberlin Community Services. Mucciolo asked if they were issued a questionnaire? Lines remarked that she would need to check her records.

A motion to suspend the rules requiring three readings and to elevate Ordinance No. 13-12 to an emergency in order to allow timely filing of an application for funding, the deadline for which is April 5, 2013, was moved by Soucy, seconded by Peterson.

Roll Call:	7 Ayes	0 Nays	Motion Carried
(1 st , Suspension of Rules/ Emergency)			

Roll Call:	7 Ayes	0 Nays	Motion Carried
(1 st , Final)			

(B). ORDINANCE No. 13-13 AC CMS: An Ordinance Appointing Jon D. Clark to the position of Law Director of the City of Oberlin, Ohio, and Declaring an Emergency. (1st)(E)

Meadows moved to have the ordinance read by number, title and substantive portions only, seconded by Mucciolo.

Roll Call: 7 Ayes

0 Nays

Motion Carried

The Clerk read as directed.

Motion to approve the ordinance on first reading was moved by Meadows, seconded by Broadwell.

Rimbert noted that this has been a long journey as far as losing Mr. Severs after 32 ½ years of service. At the end of the search Council felt that Mr. Clark was the best fit for the community. Council looked forward to working with Mr. Clark in all capacities of the law.

Mucciolo remarked that no candidate is perfect including City Council candidates. Council appointees affect many aspects of how we govern, both intentionally and incidentally. He expressed a sense of hopefulness that Mr. Clark would keep the City flexible within the law and would strive to go beyond what is simple or expedient and head them towards the direction where they will get the desired results. That being said he welcomed Mr. Clark and wished him the best as he tried to bring the best legal advice to Council and to the City of Oberlin.

A motion to suspend the rules requiring three readings and to elevate Ordinance No. 13-13 for reasons stated in Section 4 was moved by Broadwell, seconded by Meadows.

Roll Call: 7 Ayes

0 Nays

Motion Carried

(1st, Suspension of Rules/ Emergency)**Roll Call:** 5 Ayes

2 Nays

Motion Carried

(1st, Final)

(Peterson, Burgess)

Soucy welcomed Mr. Clark and provided members of the public with a summary of Mr. Clark's background. She stated that Mr. Clark came to Oberlin when he was four years old. He went through Oberlin public schools and graduated from Oberlin College and earned his Law degree from Cleveland Marshall University. His wife Sheryl is with him and he has two grown children, Gabriel and Lindsey. He has proven his concern and love of Oberlin by a number of Community involvements: he served on the Board of Zion CDC, an organization that hopes to improve the quality of life in our southeast quadrant; he is currently the interim chair on the board of Kendal of Oberlin; and he has volunteered his time to serve on the City's Zoning Board of Appeals.

(C). ORDINANCE No. 13-14 AC CMS: An Ordinance Creating the Temporary Position of Assistant Law Director of the City of Oberlin, Ohio, Establishing the Duties Applicable Thereto, and Appointing Eric R. Severs to the Position and Declaring an Emergency. (1st)(E)

Meadows moved to have the ordinance read by number, title and substantive portions only, seconded by Burgess.

Roll Call: 7 Ayes

0 Nays

Motion Carried

The Clerk read as directed.

Motion to approve the ordinance on first reading was moved by Mucciolo, seconded by Broadwell.

Severs remarked that the ordinance was being proposed in order to assist the new Law Director for a temporary period of time so that he can get up to speed with what is going on in the City. Severs noted that there were also several matters that were pending that he was sure the incoming Law Director would appreciate him finishing.

Soucy expressed that she hoped to see the Law Director at future meetings and noted that he would be sorely missed in his absence.

A motion to suspend the rules requiring three readings and to elevate Ordinance No. 13-14 to emergency for reasons stated in Section 4 was moved by Broadwell, seconded by Peterson.

Roll Call: 7 Ayes 0 Nays Motion Carried
(1st, Suspension of Rules/ Emergency)

Roll Call: 7 Ayes 0 Nays Motion Carried
(1st, Final)

(D). ORDINANCE No. 13-15 AC CMS: An Ordinance Amending Section 129.04 and 129.05 of the Codified Ordinances of the City of Oberlin which Provide for the Collection of Delinquent Municipal Income Taxes and Additional Compensation of the Law Director and Penalties and Declaring an Emergency. (1st)(E)

Broadwell moved to have the ordinance read by number, title and substantive portions only, seconded by Soucy.

Roll Call: 7 Ayes 0 Nays Motion Carried

The Clerk and City Manager read as directed.

Motion to approve the ordinance on first reading was moved by Mucciolo, seconded by Soucy.

Talarico noted that the proposed request is one that is listed in the City Code, as an item for the Law Director to receive extraordinary pay of \$150 per hour. The proposal is to have the collection of delinquent municipal income taxes be handled through the Regional Income Tax Agency, at \$35 per hour, which he believed would result in additional savings to the City.

Mucciolo asked if Council would be able to designate the responsibility to the Law Director down the road if they were dissatisfied with the results produced by R.I.T.A. Severs remarked that R.I.T.A as an agent of the City, would always defer to the local municipality. If Council chose to have the Law Director handle it down the road that would be fine by R.I.T.A.

A motion to suspend the rules requiring three readings and to elevate Ordinance No. 13-15 to emergency for reasons stated in Section 4 was moved by Mucciolo, seconded by Broadwell.

Roll Call: 7 Ayes 0 Nays Motion Carried
(1st, Suspension of Rules/ Emergency)

Roll Call: 7 Ayes 0 Nays Motion Carried
(1st, Final)

(E). ORDINANCE No. 13-16 AC CMS: An Ordinance Amending Ordinance No. 12-79 AC CMS, the 2013 Annual Appropriation Ordinance, to Provide for the Appropriation of Funds and Declaring an Emergency. (1st)(E)

Soucy moved to have the ordinance read by number, title and substantive portions only, seconded by Mucciolo.

Roll Call: 7 Ayes 0 Nays Motion Carried

The Clerk read as directed.

Motion to approve the ordinance on first reading was moved by Broadwell, seconded by Mucciolo.

Talarico noted that this was the budget adjustment that he referred to earlier in the financial presentation. The second grouping of adjustments is the result of calculating the final year-end activity for the Enterprise Funds in order to set the Reserve Fund transfers and the General Fund administrative charges. In addition, the property tax for the library has been decreased because the actual estimate from the county came in lower than anticipated. The last grouping on the page is related to the year-end General Fund advances to various funds. Those advances are now being reversed, and paid back to the General Fund. (A copy of the proposed budget adjustment is attached to the minutes).

A motion to suspend the rules requiring three readings and to elevate Ordinance No. 13-16 to emergency for reasons stated in Section 3 was moved by Soucy, seconded by Broadwell.

Roll Call:	7 Ayes	0 Nays	Motion Carried
(1 st , Suspension of Rules/ Emergency)			

Roll Call:	7 Ayes	0 Nays	Motion Carried
(1 st , Final)			

(F). ORDINANCE No. 13-17 AC CMS: An Ordinance Amending Ordinance No. 13-09 AC CMS, Authorizing the City Manager to Enter into a Contract with Utility Truck Equipment Company of Circleville, Ohio, through the State Office of Procurement Services for the Purchase of a 37' Aerial Lift Truck for Oberlin Municipal Light and Power System and Declaring an Emergency. (1st)(E)

Meadows moved to have the ordinance read by number, title and substantive portions only, seconded by Burgess.

Roll Call:	7 Ayes	0 Nays	Motion Carried
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The Clerk read as directed.

Motion to approve the ordinance on first reading was moved by Peterson, seconded by Mucciolo.

Norenberg remarked that this item was discussed and approved at the last meeting. On March 6th, Utility Truck Equipment acknowledged a math error in their contract proposal to OMLPS. As a result, the authorized expenditure in the approved ordinance is \$950 less than the total purchase price of the aerial lift truck. Staff recommends City Council approval to amend Ordinance 13-09 AC CMS to reflect the correct purchase price of \$109, 695 for the aerial lift truck.

A motion to suspend the rules requiring three readings and to elevate Ordinance No. 13-17 to emergency for reasons stated in Section 3 was moved by Peterson, seconded by Mucciolo.

Roll Call:	7 Ayes	0 Nays	Motion Carried
(1 st , Suspension of Rules/ Emergency)			

Roll Call:	7 Ayes	0 Nays	Motion Carried
(1 st , Final)			

(G). ORDINANCE No. 13-18 AC CMS: An Ordinance Accepting the Bid of Mr. Excavator, Inc., of Kirtland, Ohio, for the Main Street Sanitary Sewer Improvement Project and Declaring an Emergency. (1st)(E)

Meadows moved to have the ordinance read by number, title and substantive portions only, seconded by Mucciolo.

Roll Call: 7 Ayes 0 Nays Motion Carried

The Clerk read as directed.

Motion to approve the ordinance on first reading was moved by Broadwell, seconded by Meadows.

Norenberg remarked that this is one of many sanitary sewer projects underway this year, in order to beat the ODOT planned re-surfacing project on SR58 and SR511.

Baumann stated that \$450,000 was budgeted for this project which has come in at \$600,000. A cost - estimate provided by the City Engineer came in at \$582,521.00, which is within that 5% allowed by law. Baumann noted several cost drivers which had an impact on the cost: he later provided an explanation which described the difference between arriving at a preliminary budget estimate vs. a cost estimate from the City Engineer.

Broadwell asked if they would use QCI to inspect the work? Baumann remarked that the QCI ordinance would be forthcoming.

Meadows asked when the projected start date would be? Baumann remarked that it hadn't been set at this time. A projected completion date had been set for Memorial Day to avoid negative impacts to the Oberlin College Commencement weekend.

A motion to suspend the rules requiring three readings and to elevate Ordinance No. 13-18 AC CMS to emergency for reasons stated in Section 3 was moved by Broadwell, seconded by Mucciolo.

Roll Call:	7 Ayes	0 Nays	Motion Carried
(1 st , Suspension of Rules/ Emergency)			

Roll Call: 7 Ayes 0 Nays Motion Carried
(1st, Final)

5. OTHER NEW BUSINESS:

The Council President presented the City Manager with a Certificate of Appreciation in recognition of 5 years of service.

City Manager Norenberg announced that the City would be observing its Quarterly Employee Recognition event on Friday at the Public Library where a number of service awards would be presented to Oberlin City employees.

6. COUNCIL COMMUNICATIONS:

- (A). Referrals
(B). Advocacy
(C). Correspondence
(D). Reports

Broadwell

- Provided an update on the 2013 APPA Legislative Rally and OMEA Briefing session which addressed the importance of Tax-Exempt Financing to Municipal Governments and Public Power Utilities among other topics.
- Announced notification from the Ohio Municipal Clerks Association that Oberlin City Clerk, Belinda Anderson has been nominated as one of the four finalists to be considered for the “Clerk of the Year” award. Broadwell noted that this was a prestigious recognition extended to Ohio Municipal Clerks and viewed it as a great honor. Rimbart added that few people make it to the final four and noted it as a great accomplishment.

Peterson

- Announced that he was invited to participate on a panel at the Public Philosophy Network Annual Conference in Atlanta, Georgia. He stated that he was invited as a result of his position as a public servant, to speak about race, housing, public policy. He hoped that he represented the City well.

Burgess

- Announced that he has been representing City Council at the meetings of the Oberlin City Schools Facility Committee, as the School District works through the various options for replacing or repairing the existing schools in the community. He encouraged other members of Council to attend the meetings, which are held every other Wednesday. Peterson referred to his experience in attending one of the meetings as being an interesting barometer on how people are thinking about raising revenues within the City for various projects.

Soucy

- Congratulated the Oberlin High School Basketball Team on winning the District and making it to the Regional Finals.
- Announced that the City Manager will be competing in Dancing with the Stars this Saturday night. She wished him luck.
- Announced that a Retirement reception will be held in honor of Eric Severs at Oberlin City Hall on Thursday, March 21st, at 3:00 p.m. Rimbart said it was going to be difficult to lose Mr. Severs. Severs remarked that it would be difficult for him also.

7. CITY MANAGER’S REPORT:

- Remarked that tickets for the Dancing with the Stars event could be purchased online at Ohiodancetheatre.org. The winner is based on who sells the most tickets.
- Update on Fourth of July fundraiser.
- Request for feedback on City of Oberlin Spring and Fall newsletter.

8. FINANCE DIRECTOR’S REPORT:

- Talarico commented on how privileged he has felt to have worked with Mr. Severs over the past 12 years, who he considers to be one of the finest Municipal Law Directors in the State of Ohio.

Severs.

- Provided an update on the Internet Sweepstakes Café Bill. It was noted that a Bill was recently passed by the House that would basically eliminate Internet Cafés, due to strict restrictions that would make them unprofitable. The Bill would eventually come before the Senate for a decision but the date at this time was unknown; to date the moratorium on this matter remained in effect until June of 2013.

Broadwell requested farewell comments from the Law Director. Severs noted that this was a great Council to work for. Comments were met with applause and a standing ovation.

9. PUBLIC PARTICIPATION: None.

10. ADJOURNMENT:

Being that there was no further business to come before Council at this time the meeting adjourned at 8:06 p.m.

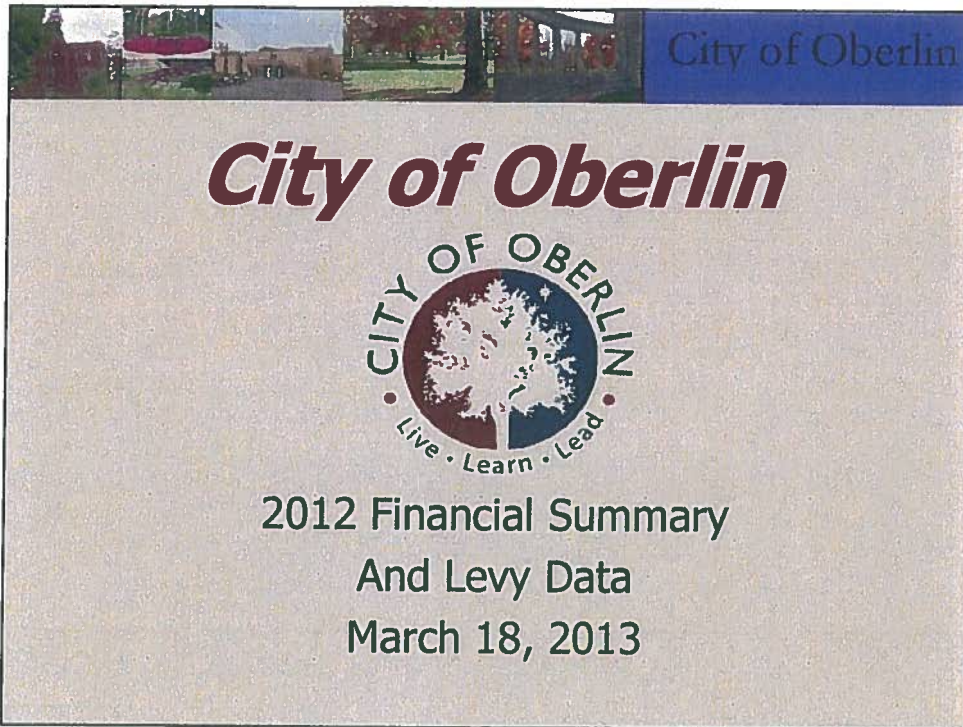
Attest:

BELINDA B. ANDERSON, CMC
CLERK OF COUNCIL

RONNIE J. RIMBERT
PRESIDENT OF COUNCIL

APPROVED: 04/01/2013

POSTED: 04/02/2013



General Outline of the Budget Process	
<p>The general steps in developing the budget for the following fiscal year is presented below, assuming the permanent budget is approved before December 31st. State Code does allow for a temporary budget to be approved by December 31st to be followed by a permanent budget being approved by March 31st of the budget year.</p>	
September	Operating Budget Worksheets given to Department Heads
October	Department Heads provide Capital Budgets to City Manager, and a copy to the Finance Director
October	Operating Budget requests from Departments and Boards/Commissions submitted to City Manager and a copy to the Finance Director
October	City Manager begins reviewing Capital Budget Requests with Department Heads.
October	City Manager and Finance Director begin reviewing Capital and Operating Budget requests with Department Heads.
Oct./Nov.	Finance Director compiles budget information and submits it to City Manager and PUC.
November	PUC reviews Water, Sewer, and Electric capital and operating budgets and makes recommendations to City Council, which will include utility rate adjustments
November	Council meeting following PUC meeting, the Council liaison to the PUC will read the recommendation of the PUC and announce the date(s) of the upcoming Council budget worksession(s)
November	Proposed Budget, including PUC recommendations, sent to City Council
November	Council Budget Worksession(s) to review budgets with Administration and respective Department Heads/Superintendents, etc.
December	Public Hearing for Capital Budgets and First Reading by City Council of the upcoming year budget.
December	Second Reading and Emergency Passage of the upcoming year budget appropriations.

Budget Amendments are approved
by City Council and filed with the
County Budget Commission
throughout the year

Ordinance 07-10 AC CMS
Requires the Following on an
Annual Basis

- Update on Prior Year's Revenues,
Expenses, Year-end Balances – by fund
- Revised Current-Year Estimated Ending
Fund Balances

CITY OF OBERLIN, OHIO 2013 BUDGET - SUMMARY									
Fund Title	Fund #	2012				Estimated 2013			
		Beginning Unencumbered Cash	Prior Year Released Encumbrances	Revenue	Expenditures & Encumbrances	Beginning Unencumbered Cash	Estimated Revenue	Budgeted Expenditures	Ending Estimated Balance
GENERAL FUND	111	5,506,589.08	14,488.13	7,752,617.33	7,825,265.48	8,851,019.05	7,465,208.82	8,244,903.92	8,071,323.95
HOMEOWNERS TAX FUND	112	873,623.00	167,361.70	1,915,550.78	2,090,908.58	812,448.58	1,831,000.00	2,057,555.30	585,894.25
STREETS MAINT FUND	113	140,182.97	398.28	448,549.85	481,783.67	95,848.84	428,000.00	806,945.61	16,104.23
STATE HIGHWAY FUND	114	88,454.71	0.00	45,780.58	53,848.04	80,395.25	22,200.00	78,772.98	25,923.27
CABLE DEPOSIT FUND	115	14,116.36	0.00	0.00	0.00	14,116.36	0.00	0.00	14,116.36
CABLE PROGRAM FUND	116	163,641.21	0.00	11,837.00	4,202.00	171,278.21	30,000.00	80,000.00	121,278.21
CABLE COMPLETE PERFORMANCE FO	117	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
LIBRARY FUND	118	2,718.23	0.00	0.00	0.00	9,718.23	0.00	0.00	9,718.23
DONATIONS	119	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY OPERATING LEVY	120	0.00	0.00	897,144.56	897,144.56	0.00	854,202.00	854,202.00	0.00
CENTRAL GARAGE FUND	281	61,178.75	0.00	423,752.44	407,709.04	77,214.15	449,841.58	418,841.58	77,214.15
OFFICE INVEN. FUND	282	3,450.01	0.00	0.00	0.00	10,743.87	0.00	10,000.00	743.87
GENERAL PLANT SUPPLIES	285	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY RECYCLING FUND	301	9,889.17	75.20	205,543.64	188,440.06	27,067.85	170,000.00	172,235.65	24,832.30
STATE RECYCLING FUND	302	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COBG BUSINESS	304	184,813.27	0.00	277.11	0.00	184,890.38	160.00	180,000.00	5,050.38
COMMUNITY HOUSING IMPROVEMENT	305	2,493.84	74,760.00	331,637.63	421,827.63	16,900.00	178,237.63	160,237.63	0.00
DARE GRANT FUND	306	0.00	0.00	0.00	0.00	2,493.84	0.00	2,000.00	493.84
DOHR GRANT	307	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C.O.P. GRANT FUND	307	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COBG HOUSING REHAB REVOLVING	308	2,895.71	0.00	15.34	5,970.00	3,058.95	10,858.85	7,800.00	0.00
FIRE TRAINING FUND	309	0.00	0.00	2,165.32	2,165.32	0.00	2,440.32	2,440.32	0.00
HOAER.F	310	78,267.82	3,600.00	22,751.88	3,785.82	100,853.88	16,018.00	15,000.00	101,863.88
COBG FORMULA ALLOCATION	311	850.00	0.00	0.00	0.00	850.00	0.00	0.00	850.00
ROADWAY DEV. GRANT-SES	312	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COBG-STATE ECON. DEV	313	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BMS GRANT	314	895.73	0.00	1,823.00	1,873.94	844.79	1,500.00	1,500.00	644.79
MAIN STREET GRANT	315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DOWNTOWN REDEVELOPMENT	316	4,883.81	0.00	51,613.59	83,936.81	27,738.31	483,338.40	435,587.09	0.00
OBERLIN YOUTH COUNCIL FUND	481	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL IMPREST FUND	482	2,168.88	0.00	0.00	0.00	2,168.88	0.00	0.00	0.00
UNEMPLOY. COMP. FUND	483	24,628.79	0.00	35,580.00	18,681.79	2,108.59	20,000.00	30,000.00	2,108.59
DARE TRUST FUND	484	1,142.42	0.00	0.00	0.00	1,142.42	0.00	0.00	0.00
LAW ENF. TRUST FUND	485	14,155.04	0.00	828.00	0.00	14,983.04	0.00	12,000.00	2,983.04
MARTIN LUTHER KING FUND	486	275.68	0.00	0.00	0.00	275.68	0.00	0.00	0.00
CEMETERY TREE TRUST	487	36,474.68	0.00	0.00	2,330.50	34,144.18	0.00	20,000.00	14,144.18
VEE LONG NURSERY TRUST	488	13,838.94	0.00	0.00	0.00	13,838.94	0.00	13,838.94	0.00
JULIA SEVERANCE ENDOWMENT	489	1,060.87	0.00	0.00	0.00	1,060.87	0.00	0.00	0.00
CHARLES M. HALL ENDOWMENT	490	2,758.25	0.00	0.00	0.00	2,758.25	0.00	0.00	0.00
TR-EAST COLLEGE ST.	491	30,963.28	0.00	200,189.17	139,354.74	80,867.71	150,000.00	147,566.68	33,301.02
POLICE PENSION FUND	492	7,676.83	0.00	232,848.88	225,854.82	13,878.88	221,031.00	233,676.64	1,226.25
FIRE PENSION FUND	493	0.00	0.00	87,586.27	85,542.81	2,043.66	65,880.00	87,338.88	394.78
STREET DEPOSITS FUND	494	24,497.00	0.00	3,815.00	3,305.00	25,007.00	1,000.00	15,000.00	11,007.00
EXHIBIT ALCOHOL TR. FUND	495	134,778.33	0.00	41,945.57	32,222.48	144,501.41	16,000.00	60,000.00	99,501.41
GAOER-WILKOT ENDOWMENT FUND	496	23,440.82	0.00	0.00	0.00	23,440.82	0.00	0.00	23,440.82
HOLIDAY RE-ENTERTAINMENT FUND	497	783.92	0.00	0.00	783.92	0.00	0.00	0.00	0.00

CITY OF OBERLIN, OHIO 2013 BUDGET - SUMMARY									
Fund Title	Fund #	2012				Estimated 2013			
		Beginning Unencumbered Cash	Prior Year Released Encumbrances	Revenue	Expenditures & Encumbrances	Beginning Unencumbered Cash	Estimated Revenue	Budgeted Expenditures	Ending Estimated Balance
WAR MEMORIAL FUND	418	23,883.74	0.00	0.00	506.00	23,383.74	0.00	22,508.00	883.74
OBERLIN MUNICIPAL COURT	419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VACATION/LEAVE FUND	420	82,700.88	0.00	41,000.00	72,656.81	53,039.87	66,000.00	81,815.00	38,024.87
AFTER SCHOOL PROGRAM FUND	421	3,490.00	0.00	0.00	0.00	3,490.00	0.00	0.00	3,490.00
INDEBT INTERLOCK FUND	422	33,804.84	0.00	17,779.84	11,325.00	40,249.78	12,000.00	28,000.00	32,249.78
GEN. OBLIGATION DEBT FUND	501	87,715.20	0.00	785,258.60	795,258.60	87,715.20	793,093.18	793,093.18	87,715.20
SPEC. ASSESS. DEBT FUND	502	275,489.87	0.00	0.00	0.00	275,489.87	0.00	0.00	275,489.87
COUNCILMANIC DEBT FUND	503	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPEN SPACE	515	0.00	0.00	28,825.94	28,825.94	0.00	28,825.94	28,825.94	0.00
INDUSTRIAL PARK IMPROVEMENT	602	16,118.71	0.00	0.00	0.00	16,118.71	0.00	0.00	0.00
SEWER CONSTRUCTION FUND	603	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER CONSTRUCTION FUND	604	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPRING ST. PARK IMPROVEMENT	605	11,377.00	0.00	0.00	0.00	11,377.00	0.00	11,377.00	0.00
CLUBS FUND	606	86,921.24	0.00	2,384.46	238.00	89,075.70	5,000.00	40,000.00	54,075.70
FIRE STATION IMPROVEMENT FUND	613	2,831.66	0.00	0.00	0.00	2,831.66	0.00	2,831.66	0.00
SUBDIVISION REVIEW & INSPECTIO	614	13,656.29	0.00	0.00	0.00	13,656.29	0.00	13,656.29	0.00
CENTRAL GARAGE CONSTRUCTION	616	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERE BLACKTOP ESCROW	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEWELWATER TREATMENT TAX FUND	622	1,230,480.72	0.00	1,964.79	548,911.94	686,443.57	0.00	683,946.00	1,997.57
JOINT FACILITIES FUND	623	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CASHHOLDER RENOVATION	624	430,487.80	0.00	372,234.64	15,689.77	73,947.59	883,947.53	818,008.00	0.00
REGISTRATION COMPLEX	626	17,005.96	0.00	348.43	0.00	4,866.71	0.00	4,866.71	256.18
DEPOT PARK DONATIONS	627	4,866.71	0.00	0.00	0.00	4,866.71	0.00	4,866.71	0.00
STATE OBSS FUND	628	347.23	0.00	3,163.33	2,658.45	844.11	4,400.00	4,400.00	844.11
CONSTRUCTION ESCROWS	630	1,127.74	0.00	48.10	57.27	1,119.57	25,100.00	25,000.00	1,219.57
OPWC GRANT - A	651	19,823.49	0.00	45,404.46	51,489.44	13,547.51	68,209.00	68,209.00	13,547.51
OPWC GRANT - B	651	54,280.55	0.00	59,787.56	0.00	5,488.61	659,598.00	659,598.00	5,488.61
WATER FUND	701	809,282.03	877.28	1,068,008.03	1,647,024.41	1,131,183.33	1,833,784.47	1,979,533.65	1,069,434.76
WATER ENVRON. POLL. CTRL. WPCP	702	1,417,516.68	23,977.99	1,681,883.13	2,270,116.16	853,291.61	1,658,364.66	1,554,385.57	878,210.72
SOLID WASTE	703	231,313.13	2,030.81	908,304.20	964,403.80	169,244.24	885,228.54	808,566.74	165,906.54
ELECTRIC FUND	704	4,580,932.87	857.71	10,275,480.81	8,850,917.98	5,016,382.71	10,374,330.05	9,156,892.66	5,166,892.66
UTILITY DEPOSIT FUND	705	97,614.83	0.00	55,225.82	39,282.41	10,557.05	41,800.00	65,000.00	79,357.85
UTILITY CARRING FUND	706	65,768.02	0.00	16,432.39	22,124.22	50,976.19	14,300.00	25,000.00	39,276.19
ELECTRIC REPLACEMENT/RESERVE	801	2,057,351.92	25,823.53	774,428.08	837,855.25	2,218,584.34	265,000.00	1,639,500.00	1,445,064.34
WATER REPLACEMENT/RESERVE	802	1,889,520.48	113.81	178,500.00	229,525.12	1,839,784.17	278,000.00	382,000.00	1,835,784.17
WPCP REPLACEMENT/RESERVE	803	1,675,675.89	1,006.36	1,148,000.00	425,843.93	2,358,831.36	247,000.00	829,329.00	1,779,499.36
EQUIPMENT REPLACEMENT FUND	804	308,716.51	0.00	70,000.00	48,847.10	328,748.41	145,800.00	250,000.00	224,748.41
OBERLIN MAIN COURT IMPROVEMENT	805	389,665.22	0.00	103,538.45	534.33	492,669.35	80,000.00	150,000.00	422,669.35
COURT COMPUTER FUND	806	54,962.29	0.00	12,053.09	1,652.74	66,368.46	11,000.00	25,000.00	45,368.46
SOLID WASTE REPLACEMENT/RESERV	807	684,325.71	538.38	148,000.00	0.00	812,855.71	57,000.00	600,000.00	269,855.71
CLERK OF COURT COMPUTER FUND	808	111,558.86	17,526.00	34,087.00	16,685.46	147,275.46	30,000.00	55,000.00	122,275.46
WPCP DEBT SERVICE	901	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WPCP DEBT RESERVE	902	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS		26,666,514.89	274,671.44	31,461,728.88	32,712,654.88	27,889,718.81	831,245,707.38	838,428,448.84	827,858,189.16



Future Expense Reduction Options

- Improve Concession Stand Efficiency – In progress.
- Wage freezes – In progress: Four out of five bargaining units and non-union employees are in the second year without pay increases; third year pending.
- Selective hiring freeze – Continuing.
 - Vacancies or partial vacancies exist in Recreation, General Maint. Div., City Manager's Office/Human Resources, Court, Finance
- Reduce Community Organization Funding – \$5,830 reduction vs. 2012



Future Expenditure Reduction Options, cont.

- Eliminate School Crossing Guards - Turn responsibility over to Oberlin City Schools. Discussions continue.
- Increase employee share of Health/Medical Premiums – To be implemented July 1, 2013 = General fund Annualized approximately \$62,000



Future Revenue Options

- Increase or establish new fees – Regularly reviewed by staff, Boards and Commissions. Amount TBD.
- Annexation of JVS - Discussions stalled. \$100,000 - \$200,000 (\$200,000 if all taxes directed to GF)
- Vehicle License Tax - additional \$5. \$20,000
- Stormwater Utility – Contract for Phase I has been approved. Ex. \$5/mo per customer = \$180,000
- Special Assessment for street maintenance, snow removal, etc. – Legislation required. Amount TBD.
- Support from Anchor Institutions – Amount TBD.



Future Revenue Options, cont.

- Additional Income Tax levy for General Fund operations - additional .35% (from 1.9% to 2.25%) = \$1,105,000.
- Additional Property Tax levy - 1 mill on a \$100,000 home = \$31/year; total generated \$112,000

Tax Levies

Background Information

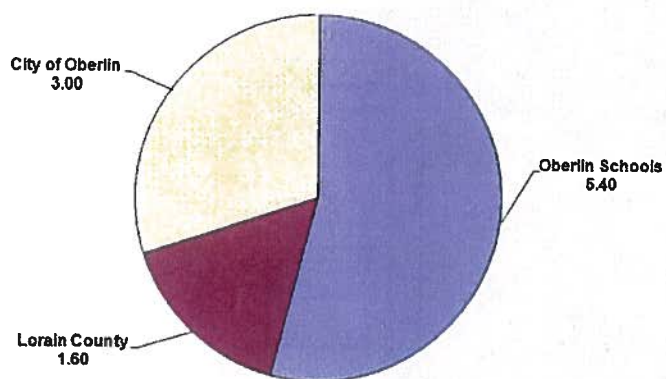
HB 920 (1976 – ORC 319.301)

How it Affects Property Taxes

Reduces the amount of the original millage (tax rate) so that it will generate the same amount of property taxes, throughout the levy period, regardless of any increases in property values.

Property Taxes

City of Oberlin
Inside Millage Allocation - Total 10 Mills



City of Oberlin

Voted Property Tax Levies and Inside Millage Summary

Purpose	Original Millage	Current Yr 2012/2013 Effective Residential Millage	Current Yr 2012/2013 Effective Other Millage	Last Replaced or New	Tax Years	Collection Years	Years of Levy Duration	Last Request was for	Fund #	2013 Estimated Proceeds
Voted (Outside Mills)										
Fire Pensions (1)	0.740000	0.740000	0.740000	2011	2011 - Ongoing	2012 - Ongoing	Ongoing	Charter Mills	413	\$84,180.00
Police Pensions (1)	1.800000	1.800000	1.800000	2011	2011 - Ongoing	2012 - Ongoing	Ongoing	Charter Mills	412	294,781.00
Refuse Collection	3.000000	3.000000	2.985489	2011	2011 to 2015	2012 to 2018	5	Replacement	703	340,789.00
General Fund	1.200000	1.200000	1.194196	2011	2011 to 2015	2012 to 2018	5	Replacement	111	136,308.00
Total Voted (Outside Mills)	6.740000	6.740000	6.719685							756,018.00
Non-Voted (Inside Mills)										
General Fund (2)	3.00	3.00	3.00	n/a	n/a	n/a	Ongoing	Inside Millage	111	341,270.00
Total Non-Voted (Outside Mills)	3.00	3.00	3.00							341,270.00
Total - Voted and Non-Voted	9.740000	9.740000	9.719685							\$1,107,288.00

1) Police and Fire Charter Mills are not to exceed 1.8 mills and 0.8 mills respectively, the full amount was levied for Police and 0.74 for Fire.

2) Our original Inside Millage (3.03) was reduced beginning in 2012 due to State Law requiring minimum inside millage going to the School District.

Residential/Agricultural How property taxes breakout for an Oberlin resident

Schools	49%
County	20%
City	16%
Library	8%
Other	7%

City of Oberlin Property Tax Calculation Residential/Agricultural Collection Years as Noted Tax Years are Year Prior to Collection Year

	Collection Year 2012	Collection Year 2013
Appraisal Value	\$100,000	\$100,000
Factor for Determining Assessed Value	x 0.35	x 0.35
Assessed Value	35,000	35,000
Oberlin Tax Rate (for all Gov. units)	x 0.05851877	x 0.06166457
Tax Levied	2,053	2,159
Rollback from the State - 10% of Tax Levied	- 205	- 216
Rollback for owner occupied - 2.5% of Tax Levied	- 51	- 54
Approximate Net Taxes Due	= \$1,796	= \$1,917
Increase from Previous Year	\$154	\$121
Monthly Increase	\$13	\$10

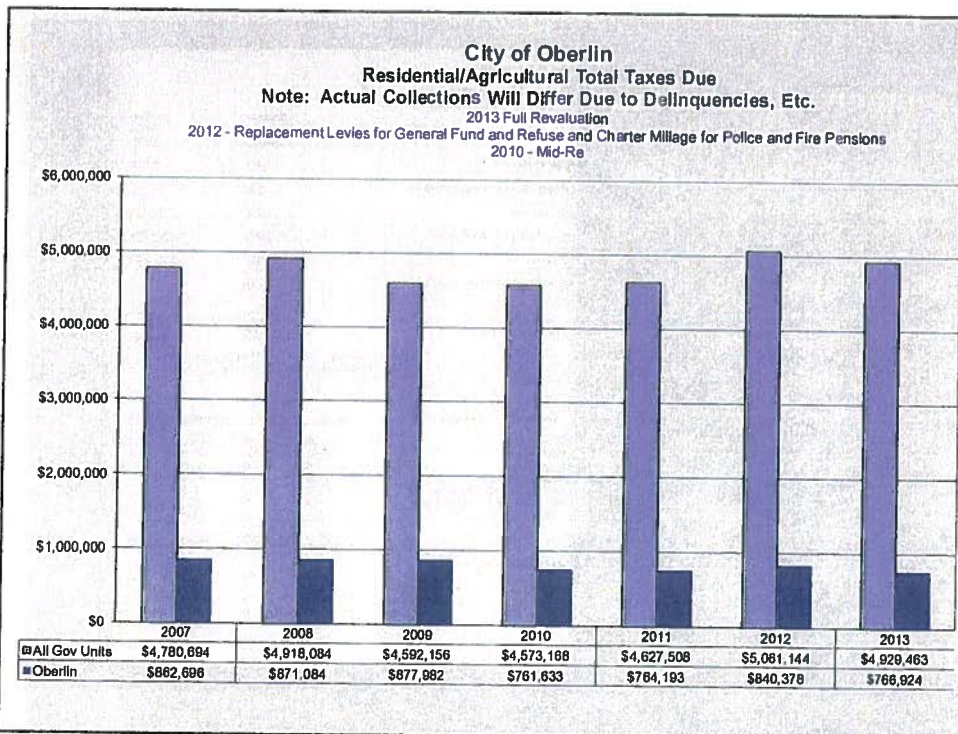
Breakdown by Governmental Unit	Percent	Amount	Percent	Amount
Oberlin Schools	49.15%	\$883	49.19%	\$843
Lorain County	20.84%	\$374	20.53%	\$384
City of Oberlin	16.09%	\$280	15.50%	\$298
Oberlin Public Library	8.09%	\$145	7.59%	\$145
Lorain County Ambulance District	0.00%	0	1.84%	\$33
Lorain County Joint Vocational School	3.61%	\$65	3.70%	\$71
Lorain County Health District	1.73%	\$31	1.69%	\$31
	100.00%	\$1,796	100.00%	\$1,917

CITY OF OBERLIN BREAKDOWN	Percent	Amount	Percent	Amount
General Fund	41.64%	\$744	41.65%	\$744
Health District Fees	1.44%	\$26	1.44%	\$26
Police Pensions	18.48%	\$333	18.48%	\$333
Refuse	30.80%	\$552	30.80%	\$552
Fire Pensions	7.64%	\$137	7.60%	\$137
Library Bond	0.00%	0	0.00%	0
	100.00%	\$2,988	100.00%	\$2,988

Residential/Agricultural How are the city's property taxes used

General Fund	42%
Refuse	31%
Police Pensions	18%
Fire Pensions	8%
Health District	1%

City of Oberlin Property Tax Calculation Residential/Agricultural Collection Years as Listed Tax Years are Year Prior to Collection Year			
	Collection Year 2012	Collection Year 2013	
Appraisal Value	\$100,000	\$100,000	
Factor for Determining Assessed Value	x 0.35	x 0.35	
Assessed Value	35,000	35,000	
Oberlin Tax Rate (for all Gov. units)	x 0.05855777	x 0.06266157	
Tax Levied	2,053	2,191	
Rollback from the State - 10% of Tax Levied	205	219	
Rollback for owner occupied - 2.5% of Tax Levied	51	55	
Approximate Net Taxes Due	\$1,796	\$1,917	
Increase from Previous Year Monthly Increase	\$164 \$13	\$121 \$10	
Breakdown by Governmental Unit	Percent Amount	Percent Amount	
Oberlin Schools	49.15% \$823	49.19% \$843	
Lorain County	20.84% 374	20.53% 364	
City of Oberlin	16.64% 290	15.55% 298	
Oberlin Public Library	8.09% 145	7.59% 141	
Lorain County Ambulance District	0.00% 0	1.04% 36	
Lorain County Joint Vocational School	3.61% 65	3.70% 71	
Lorain County Health District	1.70% 31	1.60% 31	
	100.00% \$1,796	100.00% \$1,917	
CITY OF OBERLIN BREAKDOWN			
General Fund	41.68% \$124	41.68% \$124	
Health District Fees	1.44% 4	1.44% 4	
Police Pensions	18.40% 53	18.40% 53	
Refuse	30.80% 92	30.80% 92	
Fire Pensions	7.50% 23	7.50% 23	
Library Bond	0.00% 0	0.00% 0	
	100.00% \$298	100.00% \$298	



Commercial/Industrial How property taxes breakout for an Oberlin resident

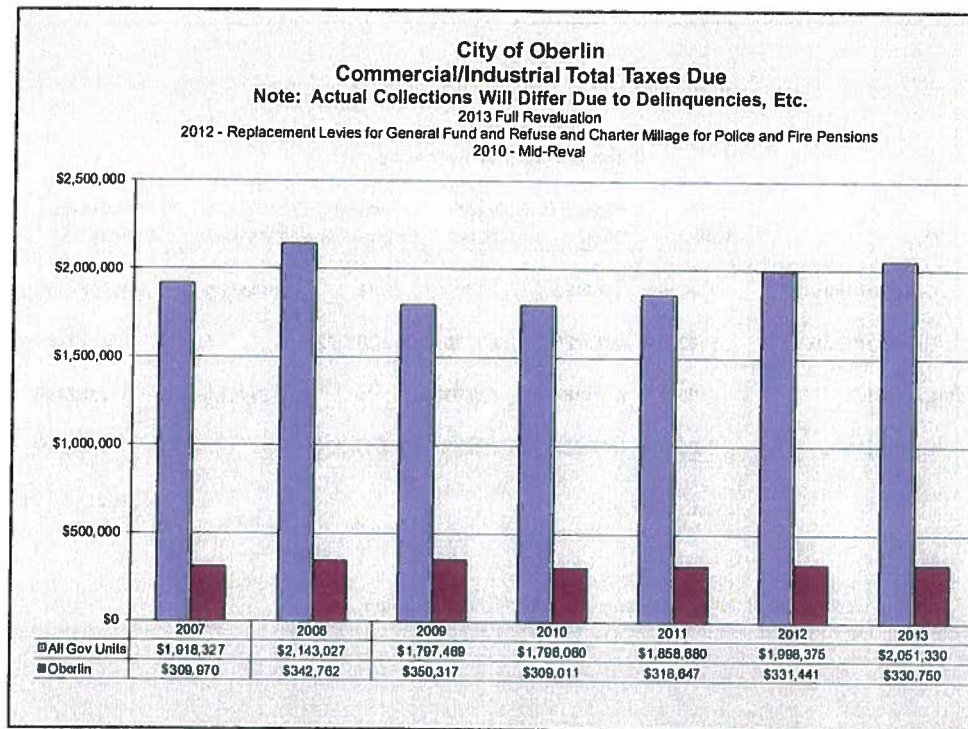
Schools	48%
County	21%
City	16%
Library	8%
Other	7%

City of Oberlin Property Tax Calculation Commercial/Industrial Collection Years as Listed Tax Years are Year Prior to Collection Year			
	Collection Year 2012	Collection Year 2013	
Appraisal Value	\$100,000	\$100,000	
Factor for Determining Assessed Value	x 0.35	x 0.35	
Assessed Value	35,000	35,000	
Oberlin Tax Rate (for all Gov. units)	x 0.06175821	x 0.066282115	
Tax Levied	2,055	2,110	
Rollback from State - 10% of Tax Levied	n/a	n/a	
Approximate Net Taxes Due	= \$2,055	= \$2,110	
Increase from Previous Year Monthly Increase	\$170 \$14 monthly increase	Previous Year \$54 \$5	
Breakdown by Governmental Unit			
	Percent	Amount	Percent
Oberlin Schools	48.00%	\$1,007	48.38%
Lorain County	21.26%	437	20.77%
City of Oberlin	16.39%	341	16.12%
Oberlin Public Library	8.05%	166	7.87%
Lorain County Ambulance District	0.00%	0	1.31%
Lorain County Joint Vocational School	3.44%	71	3.37%
Lorain County Health District	1.64%	34	1.58%
	100.00%	\$2,055	100.00%
CITY OF OBERLIN BREAKDOWN			
General Fund	41.88%	\$142	41.71%
Health District Fees	1.44%	5	1.44%
Police Pensions	18.48%	63	18.52%
Refuse	30.80%	105	30.72%
Fire Pensions	7.58%	26	7.51%
Library Bond	0.00%	0	0.00%
	100.00%	\$341	100.00%

Commercial/Industrial How are the city's property taxes used

General Fund	42%
Refuse	31%
Police Pensions	18%
Fire Pensions	8%
Health District	1%

City of Oberlin Property Tax Calculation Commercial/Industrial Collection Years as Listed Tax Years are Year Prior to Collection Year			
	Collection Year 2012	Collection Year 2013	
Appraisal Value	\$100,000	\$100,000	
Factor for Determining Assessed Value	x 0.35	x 0.35	
Assessed Value	35,000	35,000	
Oberlin Tax Rate (for all Gov. units)	x 0.06175821	x 0.066282115	
Tax Levied	2,055	2,110	
Rollback from State - 10% of Tax Levied	n/a	n/a	
Approximate Net Taxes Due	= \$2,055	= \$2,110	
Increase from Previous Year Monthly Increase	\$170 \$14 monthly increase	Previous Year \$54 \$5	
Breakdown by Governmental Unit			
	Percent	Amount	Percent
Oberlin Schools	48.00%	\$1,007	48.38%
Lorain County	21.26%	437	20.77%
City of Oberlin	16.39%	341	16.12%
Oberlin Public Library	8.05%	166	7.87%
Lorain County Ambulance District	0.00%	0	1.31%
Lorain County Joint Vocational School	3.44%	71	3.37%
Lorain County Health District	1.64%	34	1.58%
	100.00%	\$2,055	100.00%
CITY OF OBERLIN BREAKDOWN			
General Fund	41.88%	\$142	41.71%
Health District Fees	1.44%	5	1.44%
Police Pensions	18.48%	63	18.52%
Refuse	30.80%	105	30.72%
Fire Pensions	7.58%	26	7.51%
Library Bond	0.00%	0	0.00%
	100.00%	\$341	100.00%



Income Taxes

CITY OF OBERLIN
Income Tax Levy Breakdown

	Rate	Original Start	Current Start	Current Expires(d)	# Years	2013 Estimated Proceeds
General Fund	1.00%	7/1/1967	7/1/1967	n/a	Ongoing	2,857,000.00
General Fund	0.20%	1/1/2005	1/1/2010	12/31/2014	5	572,000.00
(1) Capital	0.50%	1/1/1984	1/1/2003	n/a	Ongoing	1,429,000.00
Capital	<u>0.20%</u>	1/1/2009	1/1/2009	12/31/2018	10	<u>572,000.00</u>
Total	<u>1.90%</u>					<u>5,430,000.00</u>

(1) This levy became permanent on January 1, 2004, previously it was on a 5-year renewal cycle.
Currently \$200,000 of this levy helps support the General Fund

Levy Planning

Election Schedule City, Schools and Library				Those highlighted in yellow are the planned dates for election													
Type	Purpose	Generates Annually	Rate	Term Years	May 2013	Nov 2013	May 2014	Nov 2014	May 2015	Nov 2015	March 2016	Nov 2016	May 2017	Nov 2017	May 2018	Nov 2018	
City	Council Elections	n/a	n/a	2		X											
Schools	Property-Bond	Capital Construction	?	7		X											
City	Income Tax	General Fund Operating	572,000	0.20%	5	X	X	X									
Library	Property		1.5 mil	5	X	X	X										
City	Charter	Potential Amendments						X									
City	Income Tax-NEW	General Fund Operating	TBD	TBD	TBD			X									
City	Council Elections	n/a	n/a	2						X							
City	Property	Refuse Collections	362,000	3 mil	5					X	X	X					
City	Property	General Fund Operating	145,000	1.2 mil	5					X	X	X					
Schools	Property	Permanent Improv	2 mil							X	X	X					
Schools	Property	Emergency	\$940,000							X	X	X					
Library	Property		3.25 mil	5						X	X	X					
City	Council Elections	n/a	n/a	2											X		
Schools	Income Tax		0.75%									X	X	X			
Schools	Property	Education Tech	1.3 mil									X	X	X			
City	Income Tax	Capital & Operating	572,000	0.20%	10										X	X	

Note 1: At some point Council can consider transitioning the General Fund and Refuse Levies to Charter Millage as was done with the Police and Fire Pension Levies.
Note 2: Primary Elections are normally in May with the exception of presidential election years, those are 2016, 2020, 2024,...in those years they have been moved up to March.
Note 3: Elections for City Income Tax levies can be on the ballot anytime prior to expiration, i.e. 1, 2, 3 years ahead, on the other hand the earliest city property tax levies can go on the ballot is the November prior to the last year of collections.

Levy Notes

- Should Council agree to add the General Fund Levy and the Refuse Collection Levy to the Charter as Charter Millage we will need to follow the amendment process outlined in the Charter.
- Charter Amendments can only be made at a General Election (November).
- Primary Elections are normally in May with the exception of presidential election years, those are 2016, 2020, 2024,...in those years they have been moved up to March.
- Elections for City Income Tax levies can be on the ballot anytime prior to expiration, i.e. 1, 2, 3 years ahead, on the other hand the earliest City property tax levies can go on the ballot is the November prior to the last year of the levy collections.

Levy Schedule

- The next levy to plan for is the General Fund Income Tax Operating Levy
- 0.20% Expires at the end of 2014
- Legislation to place the levy on the ballot in November of 2013 should be passed by City Council in May/June 2013.

Additional Data

Property & Income Taxes

Property Tax Additional 1 mill

- Generate \$112,000 (if this seems low, it is largely due to high percentage, 47%, of exempt property)
- Cost for a home appraised at \$100,000 is \$31/year
- Cost for commercial property appraised at \$100,000 is \$35/year
- Affects city property owners

Income Tax Additional 0.35%

- Generate \$1,105,000 annually
- Cost based on taxable income of \$50,000 is \$175/year
- Mostly affects non-residents

City of Oberlin - Levy Election History - 1990 to Current

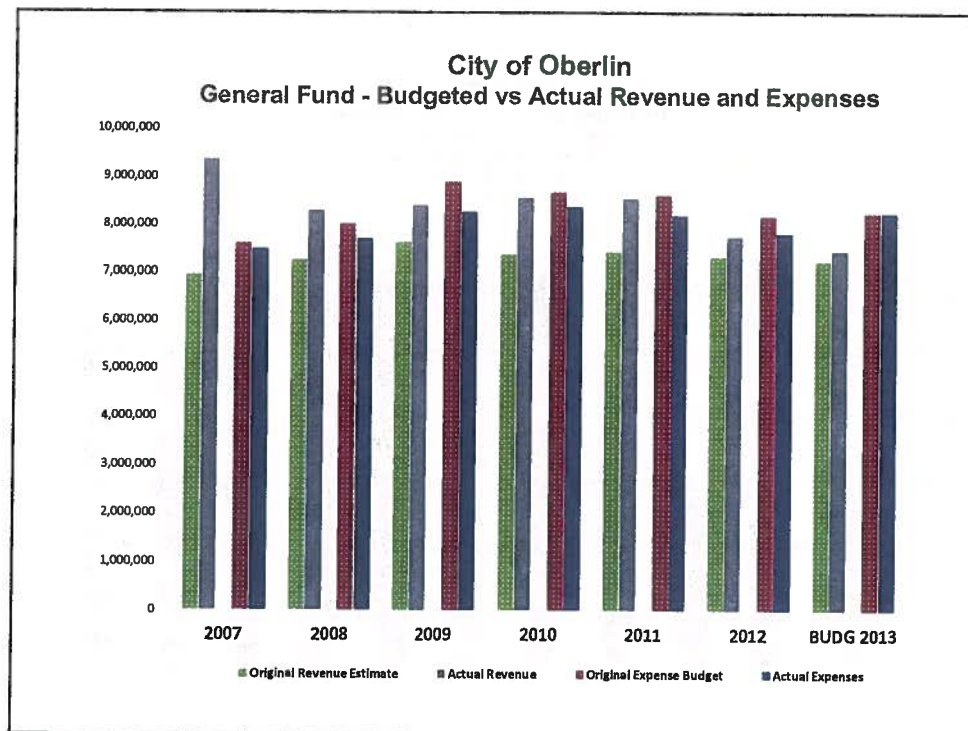
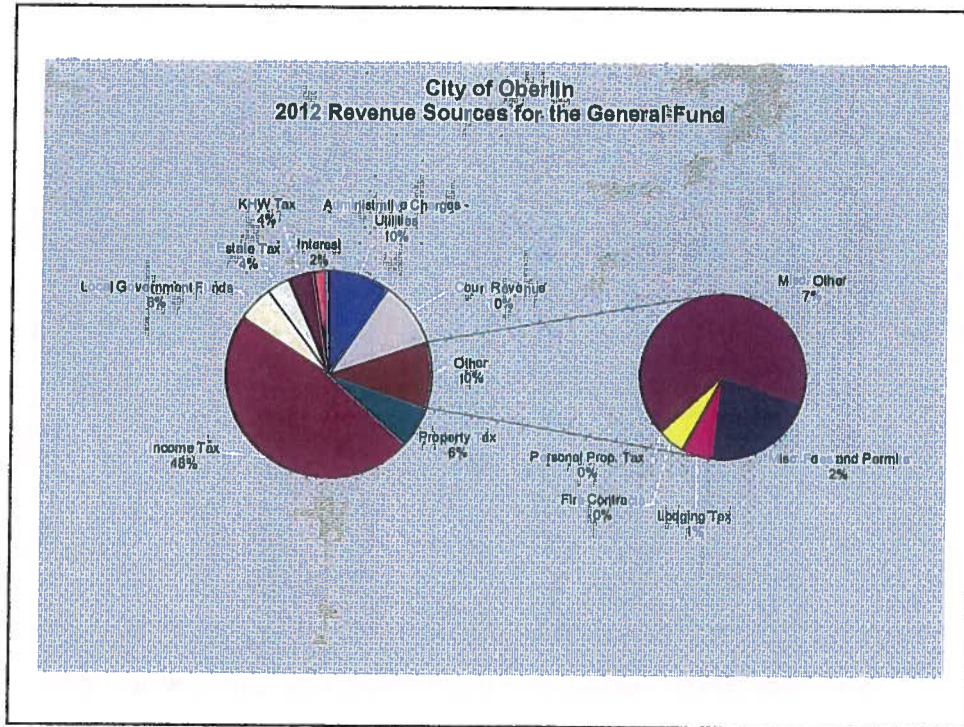
Election Date	Type	Purpose	Property Mills	Income Tax Percent	Result	For	Against	Percentage For	Percentage Against
11/2/2010	Charter Millage	Police & Fire Pensions - Permanent, Max. 1.8 Police 0.80 Fire	2.60		Approved	1,615	1,096	59.57%	40.43%
11/2/2010	Replacement	Collection & Disposal of Garbage & Refuse	3.00		Approved	2,010	765	71.91%	28.09%
11/2/2010	Replacement	Current Expenses	1.20		Approved	1,929	840	69.66%	30.34%
5/4/2010	Replacement	Fire Pensions	0.60		Approved	1,110	249	80.22%	19.78%
11/3/2009	New	Oberlin Public Library - Current Expenses	1.50		Approved	2,017	978	67.35%	32.65%
5/5/2009	Continue	Operating and Capital - 5 year		0.20%	Approved	414	94	81.50%	18.50%
11/4/2008	Continue/New Purpose	Capital and Operating - 10 year		0.20%	Approved	2,481	1,748	58.67%	41.33%
5/2/2008	Replacement	Police Pensions	1.60		Approved	978	279	77.80%	22.20%
5/2/2008	Replacement	Collection & Disposal of Garbage & Refuse	3.00		Approved	1,005	260	79.45%	20.55%
5/2/2008	Replacement	Current Expenses	1.20		Approved	956	301	76.05%	23.95%
11/8/2005	Replace/Increase	Oberlin Public Library - Current Expenses	3.25		Approved	2,110	1,067	66.00%	34.00%
5/3/2005	Replacement	Fire Pensions	0.60		Approved	429	80	84.26%	15.72%
11/2/2004	Continue/New Purpose	Operating and Capital - 5 year		0.20%	Approved	2,501	1,516	63.18%	36.82%
11/5/2002	Continue/Permanent	Capital and Operating - Permanent		0.50%	Approved	1,336	896	59.89%	40.11%
5/8/2001	Replacement	Current Expenses	1.20		Approved	1,031	347	74.82%	25.18%
5/8/2001	Replacement	Police Pensions	1.60		Approved	891	324	73.36%	26.64%
5/8/2001	Replace/Combine	Collection & Disposal of Garbage & Refuse - combined 2.3 & 0.70	3.00		Approved	1,052	331	76.07%	23.93%
11/7/2000	Replacement	Oberlin Public Library - Current Expenses	3.00		Approved	3,213	1,122	74.12%	25.88%
3/7/2000	Renewal	Fire Pensions	0.60		Approved	961	305	75.91%	24.09%
3/7/2000	Renewal	Police Pensions	0.30		Approved	927	340	73.16%	26.84%
11/2/1999	New	Recreational Facilities & Associated Improvements		0.20%	Approved	1,341	345	79.54%	20.46%
11/3/1998	New	Wastewater Treatment Plant Improvements & Debt Retirement		0.20%	Approved	1,507	695	68.38%	31.62%
5/5/1998	Continue	Capital and Operating		0.50%	Approved	778	329	69.44%	30.56%
3/19/1996	Renewal	Collection & Disposal of Garbage & Refuse	0.70		Approved	810	250	76.42%	23.58%
3/19/1996	Renewal	Collection & Disposal of Garbage & Refuse	2.30		Approved	860	220	79.53%	20.37%
3/19/1996	Renewal	Police Pensions	0.70		Approved	793	274	74.32%	25.68%
3/19/1996	Renewal	Current Expenses	0.90		Approved	832	264	76.54%	23.46%
3/19/1996	Renewal	Oberlin Public Library - Current Expenses	1.20		Approved	838	216	76.60%	23.40%
11/7/1995	Renewal	Fire Pensions	0.60		Approved	1,713	659	72.22%	27.78%
5/2/1995	Renewal	Police Pensions	0.60		Approved	668	176	79.15%	20.85%
5/2/1995	Renewal	Police Pensions	0.30		Approved	658	184	78.17%	21.83%
5/4/1993	Continue	Capital & Operating		0.50%	Approved	479	226	67.93%	32.07%
5/7/1991	New	Oberlin Public Library - Current Expenses	3.00		Approved	786	366	68.83%	31.17%
5/7/1991	Renewal	Collection & Disposal of Garbage & Refuse	0.70		Approved	797	322	71.22%	28.78%
5/7/1991	Renewal	Collection & Disposal of Garbage & Refuse	2.30		Approved	846	305	73.50%	26.50%
5/7/1991	Renewal	Police Pensions	0.70		Approved	772	362	68.68%	31.32%
5/7/1991	Renewal	Current Expenses	0.90		Approved	807	334	70.73%	29.27%
5/8/1990	Renewal	Fire Pensions	1.20		Approved	790	257	68.89%	31.11%
5/8/1990	Renewal	Police Pensions	0.60		Approved	541	159	77.23%	22.77%
5/8/1990	Renewal	Police Pensions	0.30		Approved	534	169	76.07%	23.93%

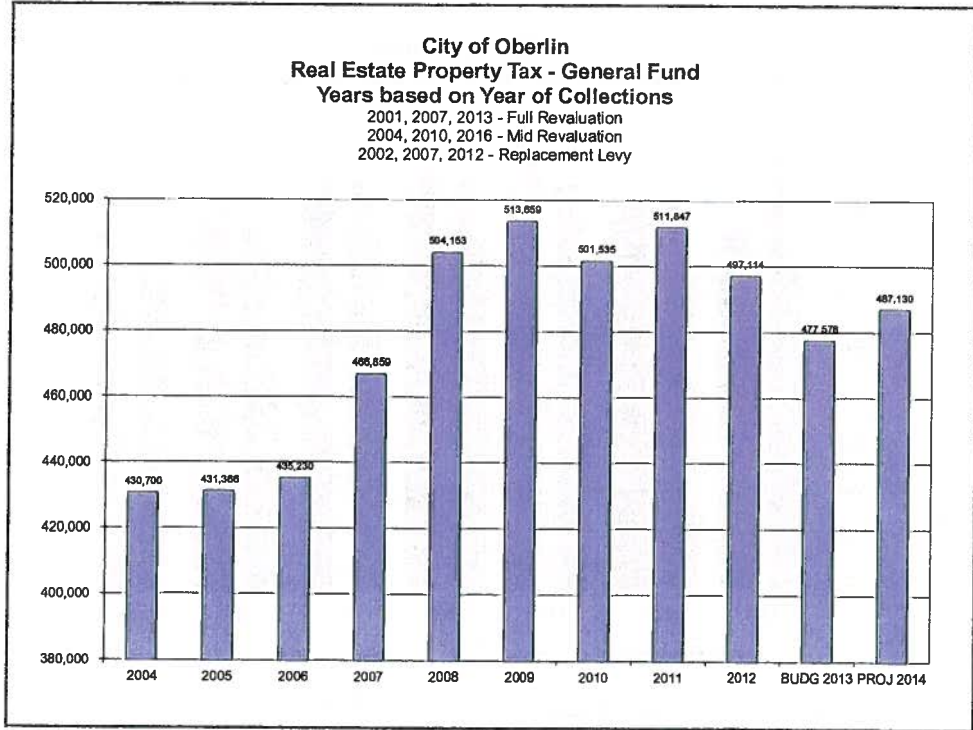
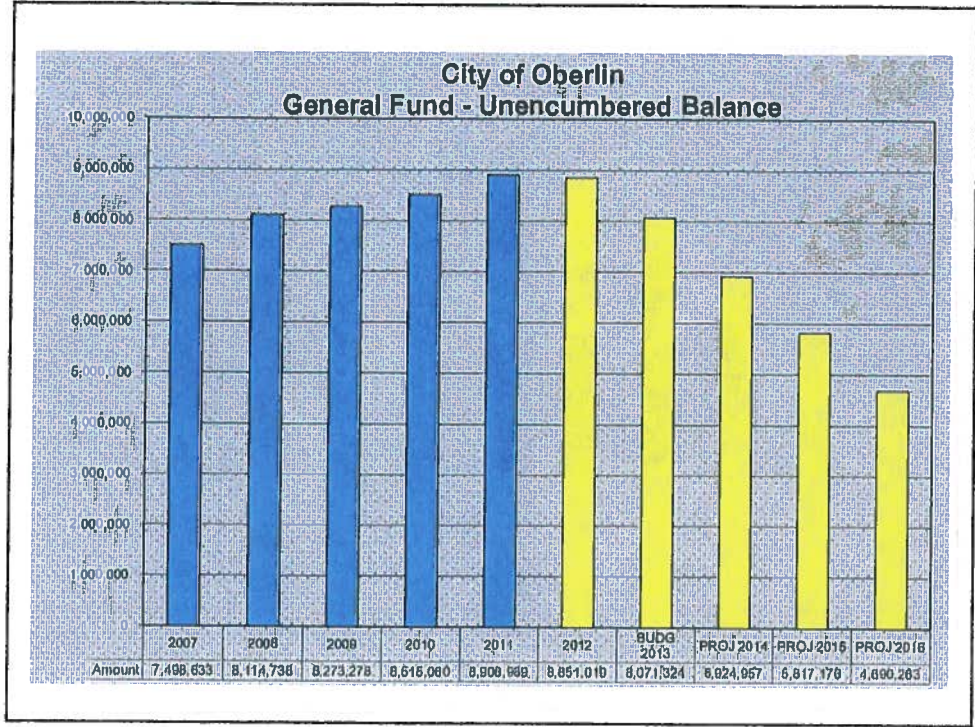
Note: The votes for the Oberlin Public Library Operating Levy shows more total votes than the other levies - the library voting district includes the area outside the city boundaries (including township areas) which follows the larger school district boundary.

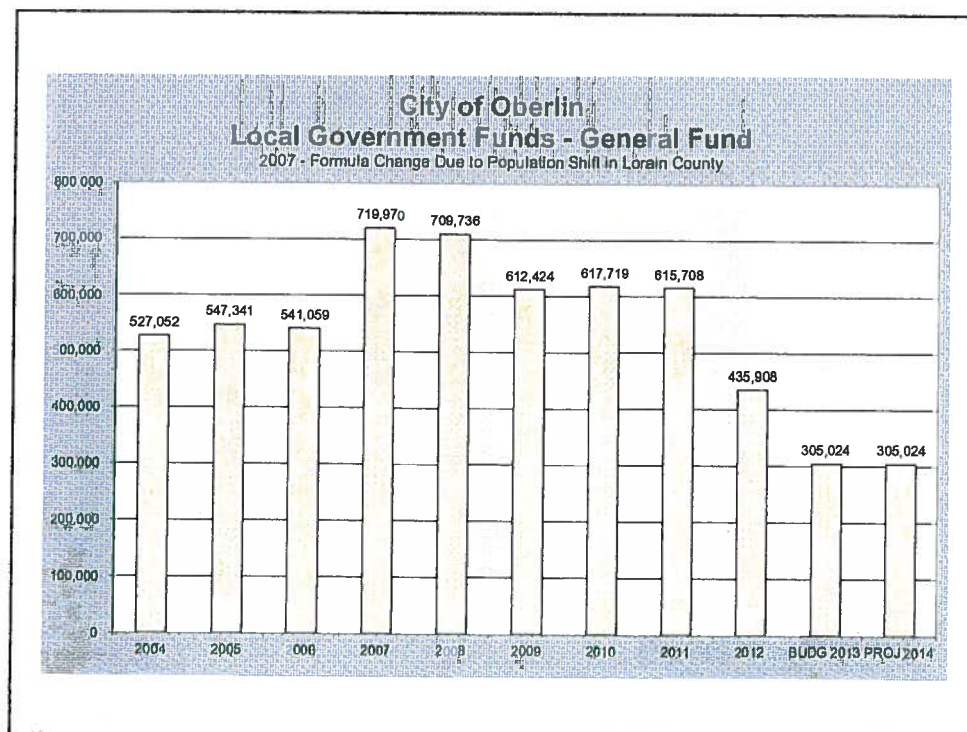
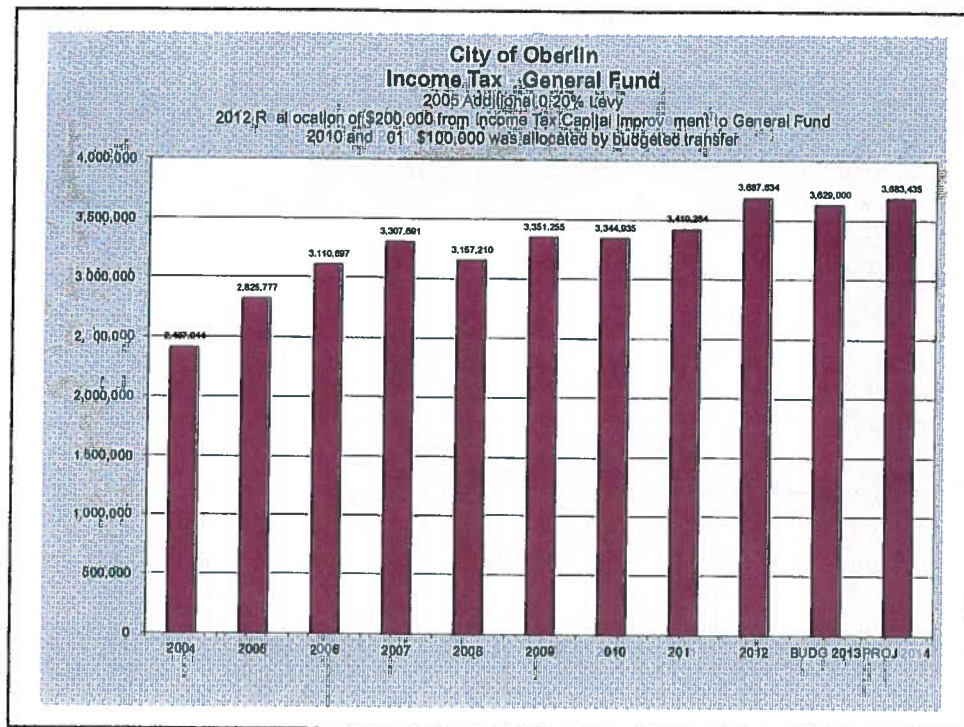
Financial Overview

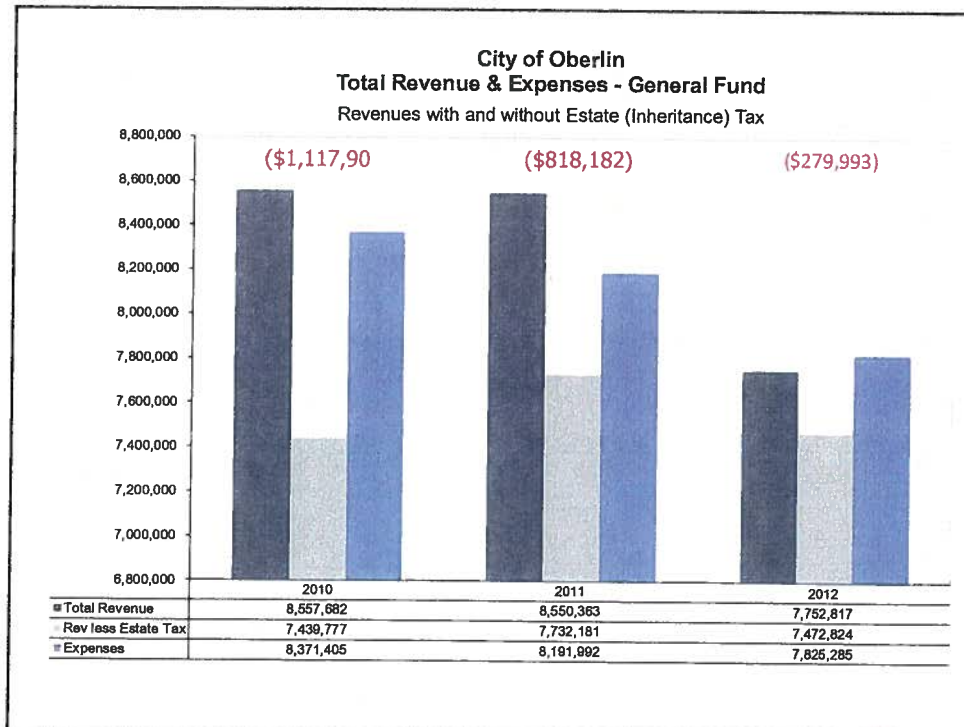
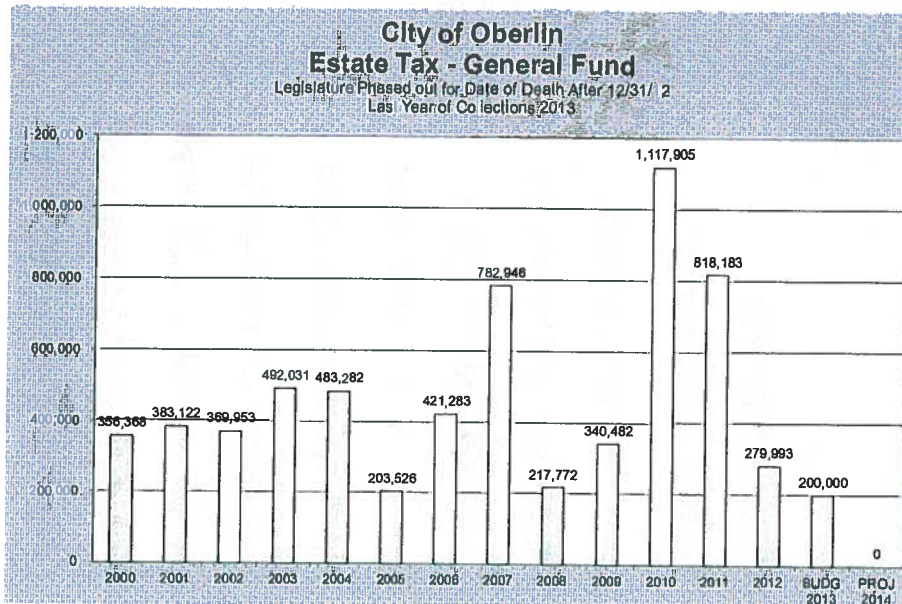


General Fund



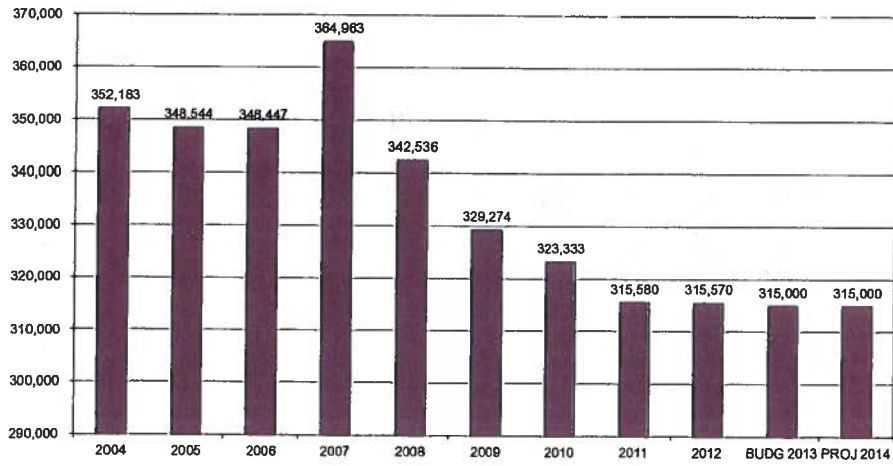




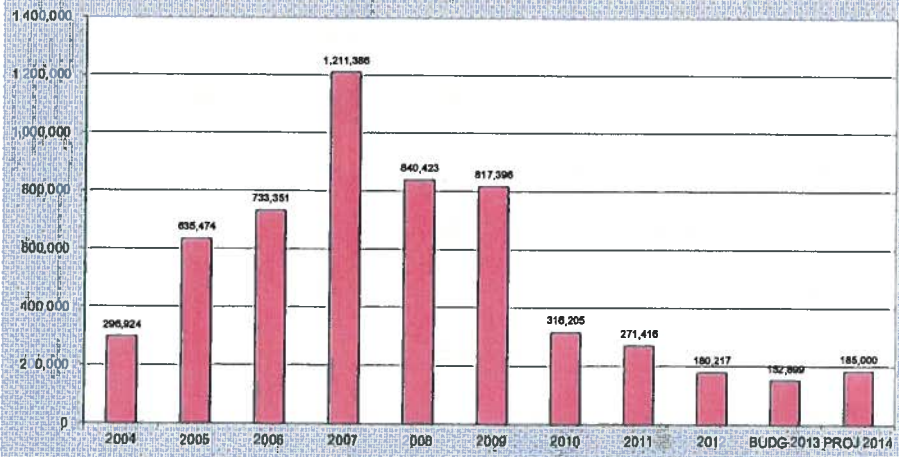


City of Oberlin KWH Tax - General Fund

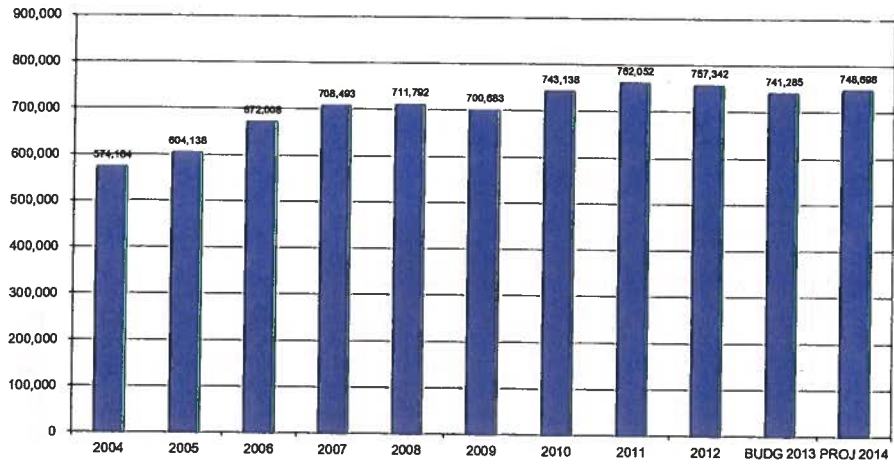
Note: KWH Tax Initiated in May 2001



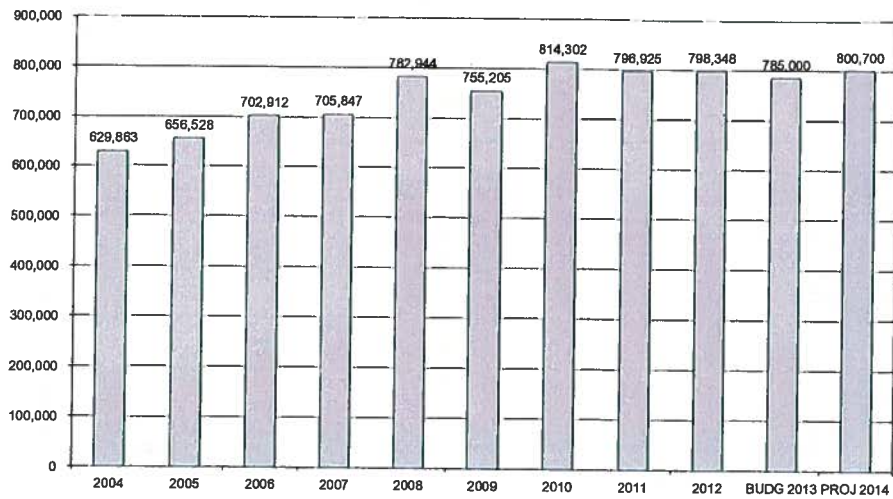
City of Oberlin Interest - General Fund



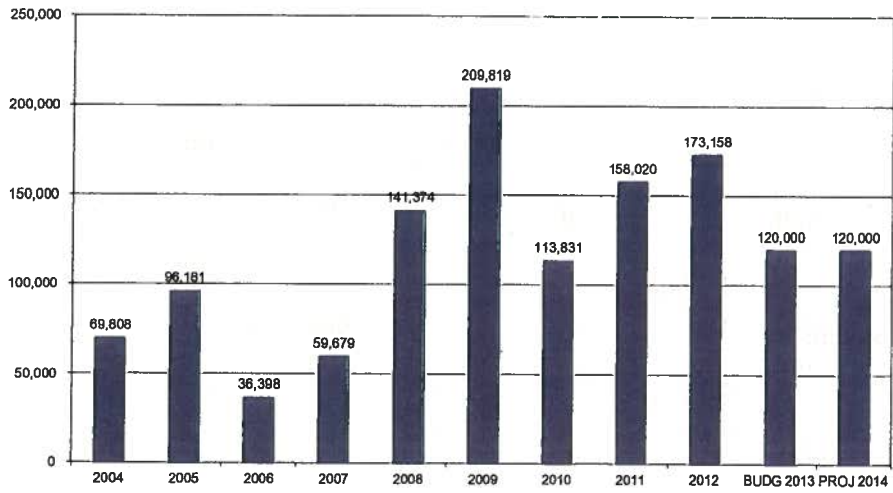
**City of Oberlin
Administrative Charges from Utilities - General Fund**



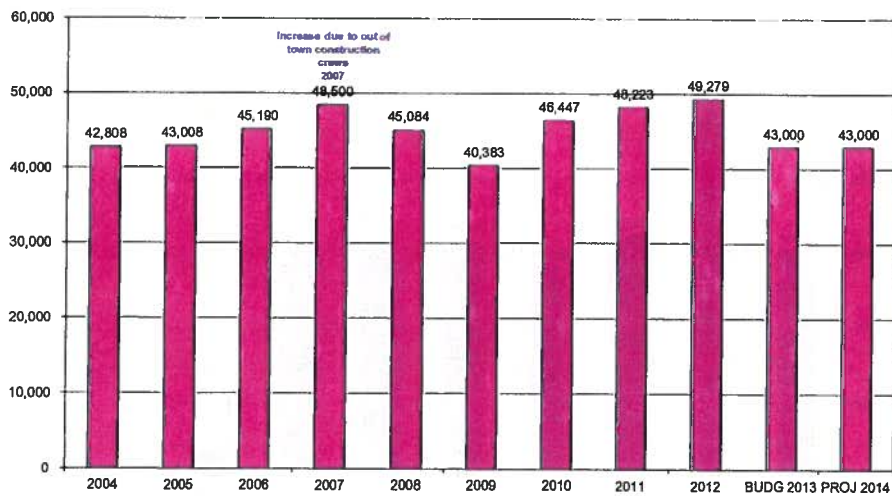
**City of Oberlin
Court Revenue - General Fund**



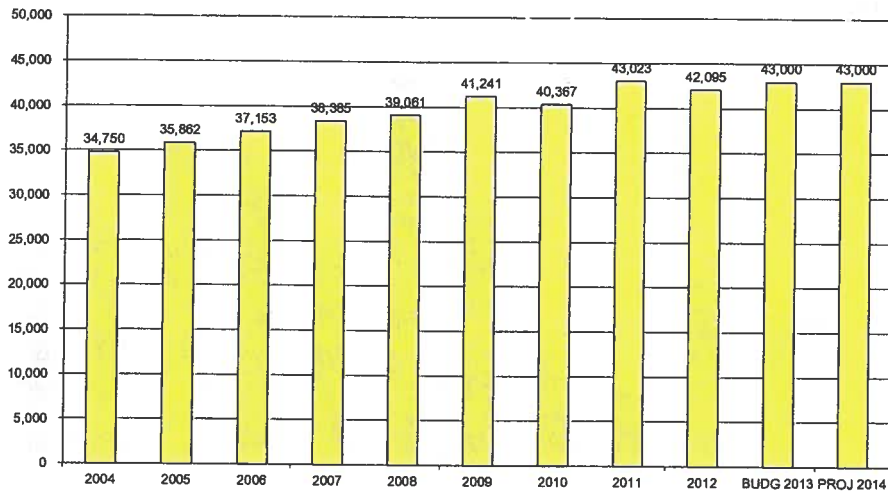
**City of Oberlin
Misc. Fees and Permits - General Fund**



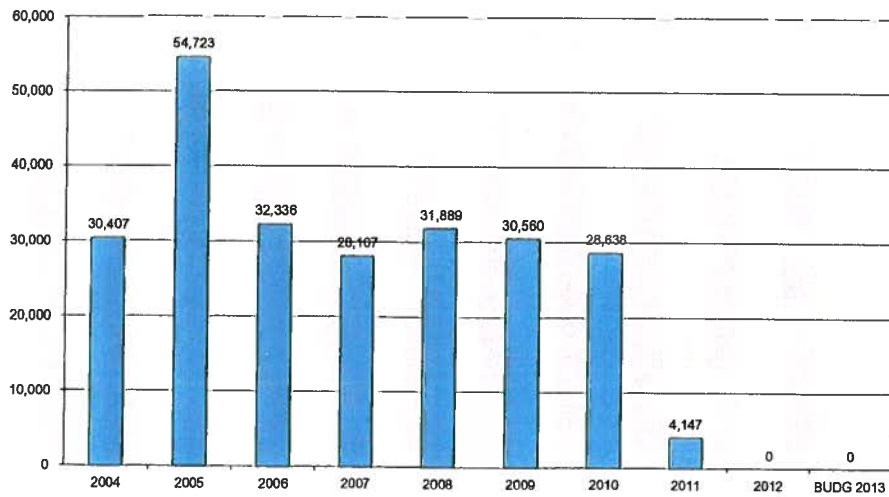
**City of Oberlin
Lodging Tax - General Fund**



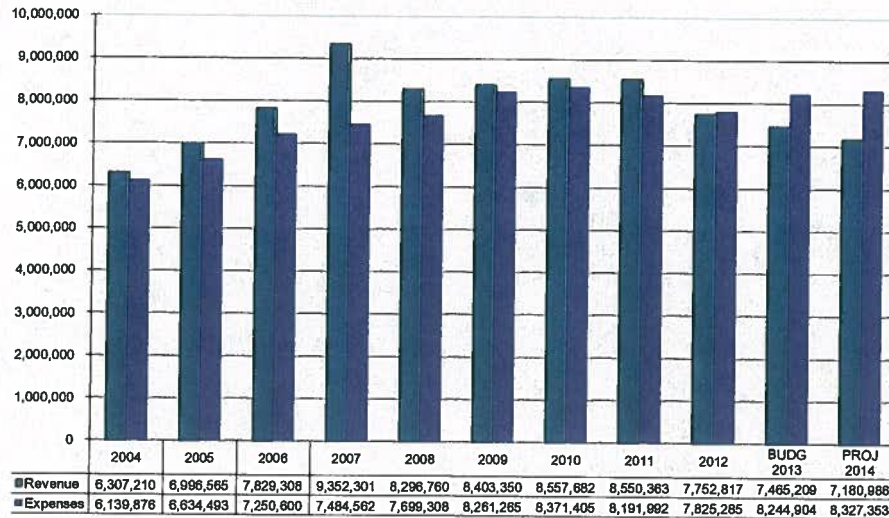
City of Oberlin Fire Contracts - General Fund



City of Oberlin Personal Property Tax - General Fund Phased-out 2012



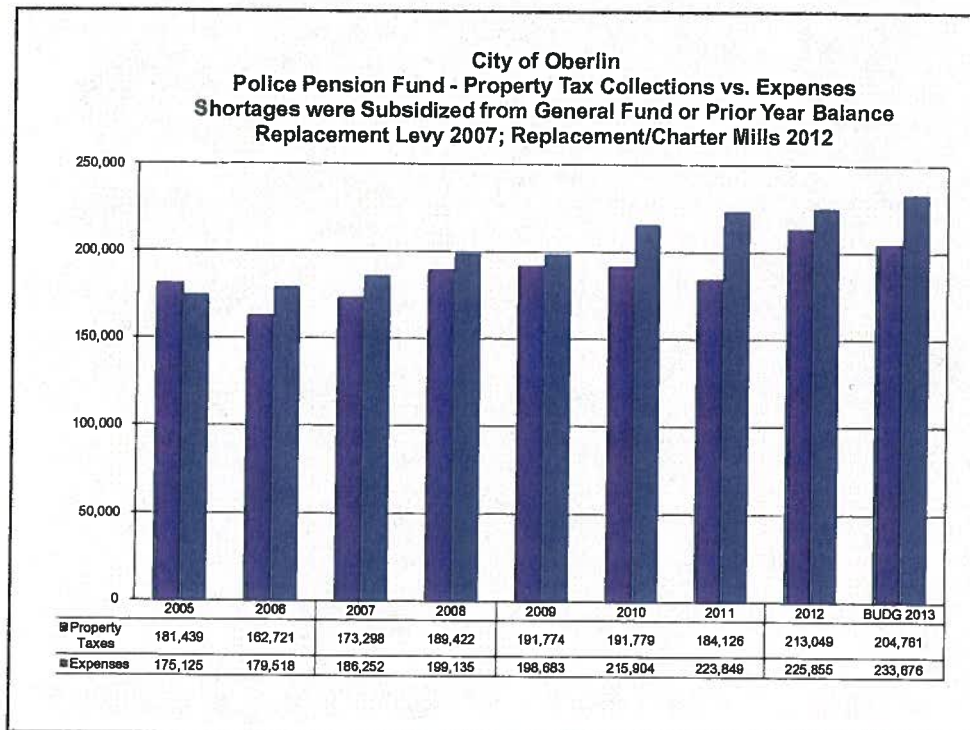
City of Oberlin Total Revenue & Expenses - General Fund



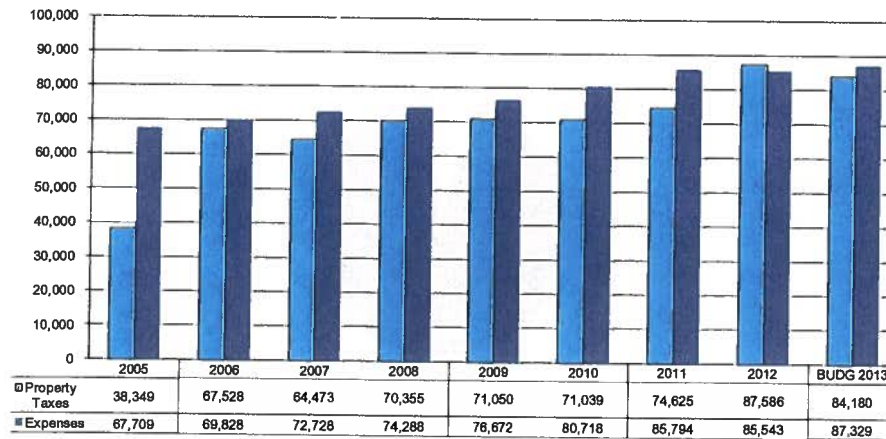
General Fund Closing Thoughts

- Storm Water Utility: Additional \$180,000
- PILOT: TBD
- JVS Annexation: \$100,000 - \$200,000
- Income Tax: Additional 0.35% = \$1,105,000
- Property Tax: 2 Mills = \$224,000
 - Operating or specific purpose, e.g. Police or Fire operating.
- Assessments: Purpose & Amount – TBD

Police & Fire Pension Funds

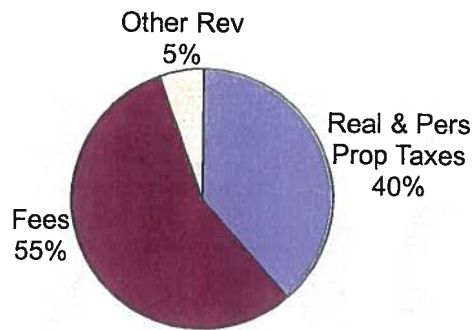


City of Oberlin
Fire Pensions - Property Tax Collections vs. Expenses
 Shortages Have Been Subsidized by the General Fund or Prior Year Balance
 Replacement Levies 2006 & 2011; Replacement/Charter Mills 2012

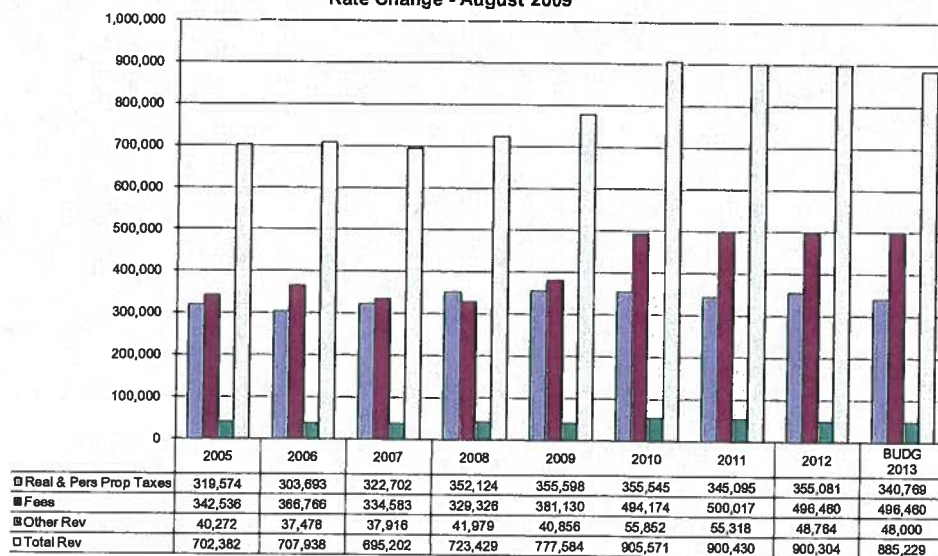


Refuse Collection Fund

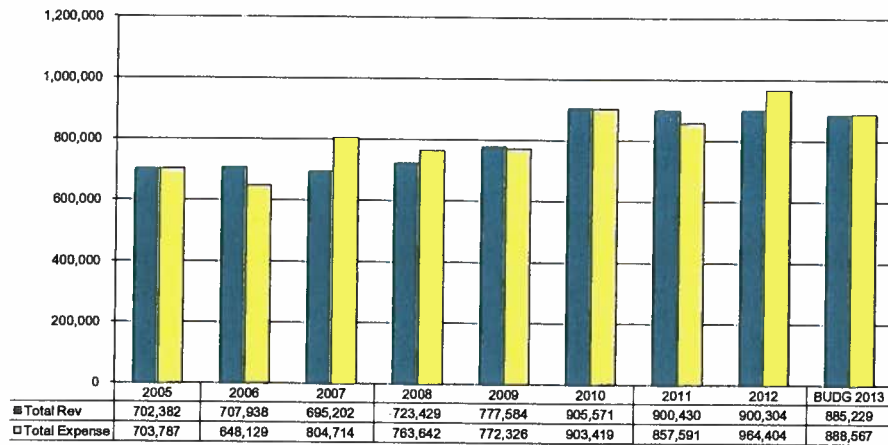
**City of Oberlin
2013 Estimated Revenue Sources for the Refuse Fund**



**City of Oberlin
Revenue Sources - Refuse Fund
Replacement Levies 2002 & 2007
Rate Change - August 2009**



City of Oberlin
Refuse Fund - Revenue & Expenses
 Beginning in 2004 Expenses Include Service Garage Transfer
 Replacement Levies 2002, 2007 & 2012
 Rate Change - August 2009



End

General Outline of the Budget Process

The general steps in developing the budget for the following fiscal year is presented below, assuming the permanent budget is approved before December 31st. State Code does allow for a temporary budget to be approved by December 31st to be followed by a permanent budget being approved by March 31st of the budget year.

September	Operating Budget Worksheets given to Department Heads
October	Department Heads provide Capital Budgets to City Manager, and a copy to the Finance Director
October	Operating Budget requests from Departments and Boards/Commissions submitted to City Manager and a copy to the Finance Director
October	City Manager begins reviewing Capital Budget Requests with Department Heads.
October	City Manager and Finance Director begin reviewing Capital and Operating Budget requests with Department Heads.
Oct./Nov.	Finance Director compiles budget information and submits it to City Manager and PUC.
November	PUC reviews Water, Sewer, and Electric capital and operating budgets and makes recommendations to City Council, which will include utility rate adjustments
November	Council meeting following PUC meeting, the Council liaison to the PUC will read the recommendation of the PUC and announce the date(s) of the upcoming Council budget worksession(s)
November	Proposed Budget, including PUC recommendations, sent to City Council
November	Council Budget Worksession(s) to review budgets with Administration and respective Department Heads/Superintendents, etc.
December	Public Hearing for Capital Budgets and First Reading by City Council of the upcoming year budget.
December	Second Reading and Emergency Passage of the upcoming year budget appropriations.

CITY OF OBERLIN, OHIO
2013 BUDGET - SUMMARY

2012

Estimated 2013

Fund Title	Fund #	Beginning Unencumbered Cash	Prior Year Released Encumbrances	Revenue	Expenditures & Encumbrances	Beginning Unencumbered Cash	Estimated Revenue	Budgeted Expenditures	Ending Estimated Balance
GENERAL FUND	111	8,908,989.08	14,498.13	7,752,817.33	7,825,285.49	8,851,019.05	7,465,208.82	8,244,903.92	8,071,323.95
INCOME TAX FUND	112	879,823.66	107,981.70	1,915,550.78	2,090,906.58	812,449.56	1,831,000.00	2,057,555.30	585,894.26
STREETS M&R FUND	113	140,163.97	398.28	448,269.66	493,782.07	95,049.84	428,000.00	506,945.61	16,104.23
STATE HIGHWAY FUND	114	88,464.71	0.00	45,780.58	53,849.04	80,396.25	22,200.00	76,772.98	25,823.27
CABLE DEPOSIT FUND	115	14,116.36	0.00	0.00	0.00	14,116.36	0.00	0.00	14,116.36
CABLE PROGRAM FUND	116	163,641.21	0.00	11,837.00	4,202.00	171,276.21	30,000.00	80,000.00	121,276.21
CABLE COMPLETE/PERFORMANCE FD	117	10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00
LIBRARY FUND	118	9,716.23	0.00	0.00	0.00	9,716.23	0.00	0.00	9,716.23
DONATIONS	119	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIBRARY OPERATING LEVY	120	0.00	0.00	897,144.56	897,144.56	0.00	854,202.00	854,202.00	0.00
CENTRAL GARAGE FUND	201	61,170.75	0.00	423,752.44	407,709.04	77,214.15	449,841.58	449,841.58	77,214.15
OFFICE INVEN. FUND	202	9,490.01	0.00	0.00	(1,259.06)	10,749.07	0.00	10,000.00	749.07
GENERAL PLANT SUPPLIES	205	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY RECYCLING FUND	301	9,889.17	75.20	205,543.64	188,440.06	27,067.95	170,000.00	172,235.65	24,832.30
STATE RECYCLING FUND	302	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDBG BUSINESS	303	184,613.27	0.00	277.11	0.00	184,890.38	160.00	180,000.00	5,050.38
COMMUNITY HOUSING IMPROVEMENT	304	0.00	74,790.00	331,037.03	421,827.03	(16,000.00)	176,237.03	160,237.03	0.00
DARE GRANT FUND	305	2,493.84	0.00	0.00	0.00	2,493.84	0.00	2,000.00	493.84
ODNR GRANT	306	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C.O.P. GRANT FUND	307	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDBG HOUSING REHAB REVOLVING	308	2,895.71	0.00	15.34	5,970.00	(3,058.95)	10,858.95	7,800.00	0.00
FIRE TRAINING FUND	309	0.00	0.00	2,165.32	2,165.32	0.00	2,440.32	2,440.32	0.00
HOME-RLF	310	78,387.92	3,600.00	22,751.88	3,785.82	100,953.98	16,010.00	15,000.00	101,963.98
CDBG FORMULA ALLOCATION	311	850.00	0.00	0.00	0.00	850.00	0.00	0.00	850.00
ROADWAY DEV. GRANT-629	312	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDBG-STATE ECON. DEV.	313	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
EMS GRANT	314	895.73	0.00	1,623.00	1,873.94	644.79	1,500.00	1,500.00	644.79
MAIN STREET GRANT	315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DOWNTOWN REVITALIZATION	316	4,683.91	0.00	51,513.59	83,936.81	(27,739.31)	463,336.40	435,597.09	0.00
OBERLIN YOUTH COUNCIL FUND	401	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PAYROLL IMPREST FUND	402	2,106.59	0.00	0.00	0.00	2,106.59	0.00	0.00	2,106.59
UNEMPLOY. COMP. FUND	403	24,828.79	0.00	35,500.00	19,649.79	40,679.00	20,000.00	30,000.00	30,679.00
DARE TRUST FUND	404	1,142.42	0.00	0.00	0.00	1,142.42	0.00	1,142.42	0.00
LAW ENF. TRUST FUND	405	14,155.04	0.00	828.00	0.00	14,983.04	0.00	12,000.00	2,983.04
MARTIN LUTHER KING FUND	406	275.68	0.00	0.00	0.00	275.68	0.00	0.00	275.68
CEMETERY TREE TRUST	407	36,474.68	0.00	0.00	2,330.50	34,144.18	0.00	20,000.00	14,144.18
VEE LONG NURSERY TRUST	408	13,838.94	0.00	0.00	0.00	13,838.94	0.00	13,838.94	0.00
JULIA SEVERENCE ENDOWMENT	409	1,060.87	0.00	0.00	0.00	1,060.87	0.00	0.00	1,060.87
CHARLES M. HALL ENDOWMENT	410	2,758.25	0.00	0.00	0.00	2,758.25	0.00	0.00	2,758.25
TIF-EAST COLLEGE ST.	411	30,063.28	0.00	200,169.17	139,364.74	90,867.71	150,000.00	147,156.26	93,711.45
POLICE PENSION FUND	412	7,676.83	0.00	232,048.88	225,854.82	13,870.89	221,031.00	233,675.64	1,226.25
FIRE PENSION FUND	413	0.00	0.00	87,586.27	85,542.61	2,043.66	85,680.00	87,328.88	394.78
STREET DEPOSITS FUND	414	24,497.00	0.00	3,815.00	3,305.00	25,007.00	1,000.00	15,000.00	11,007.00
INDIGENT ALCOHOL TR. FUND	415	134,778.33	0.00	41,945.57	32,222.49	144,501.41	15,000.00	60,000.00	99,501.41
GAGER-WILMOT ENDOWMENT	416	23,440.62	0.00	0.00	0.00	23,440.62	0.00	0.00	23,440.62
HOLIDAY BEAUTIFICATION FUND	417	703.92	0.00	0.00	703.92	0.00	0.00	0.00	0.00

CITY OF OBERLIN, OHIO
2013 BUDGET - SUMMARY

Fund Title	Fund #	2012				Estimated 2013			
		Beginning Unencumbered Cash	Prior Year Released Encumbrances	Revenue	Expenditures & Encumbrances	Beginning Unencumbered Cash	Estimated Revenue	Budgeted Expenditures	Ending Estimated Balance
WAR MEMORIAL FUND	418	23,883.74	0.00	0.00	500.00	23,383.74	0.00	22,500.00	883.74
OBERLIN MUNICIPAL COURT	419	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
VACATION/SICK LEAVE FUND	420	82,700.88	0.00	41,000.00	70,660.91	53,039.97	66,000.00	81,015.00	38,024.97
AFTER-SCHOOL PROGRAM FUND	421	3,490.00	0.00	0.00	0.00	3,490.00	0.00	0.00	3,490.00
INIGENT INTERLOCK FUND	422	33,804.94	0.00	17,773.84	11,335.00	40,243.78	12,000.00	20,000.00	32,243.78
GEN. OBLIGATION DEBT FUND	501	87,715.20	0.00	795,258.80	795,258.80	87,715.20	793,093.10	793,093.10	87,715.20
SPEC. ASSESS. DEBT FUND	502	275,489.87	0.00	0.00	0.00	275,489.87	0.00	0.00	275,489.87
COUNCILMATIC DEBT FUND	503	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPWC DEBT	515	0.00	0.00	28,825.94	28,825.94	0.00	28,825.94	28,825.94	0.00
OPEN SPACE	601	16,118.71	0.00	0.00	0.00	16,118.71	0.00	16,118.71	0.00
INDUSTRIAL PARK IMPROVEMENT	602	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEWER CONSTRUCTION FUND	603	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
COMPUTER CONSTRUCTION FUND	604	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SPRING ST. PARK IMPROVEMENT	605	11,377.00	0.00	0.00	0.00	11,377.00	0.00	11,377.00	0.00
CLAIM FUND	606	86,921.24	0.00	2,384.46	230.00	89,075.70	5,000.00	40,000.00	54,075.70
FIRE STATION IMPROVEMENT FUND	613	2,831.66	0.00	0.00	0.00	2,831.66	0.00	2,831.66	0.00
SUBDIVISION REVIEW & INSPECTIO	614	13,656.29	0.00	0.00	0.00	13,656.29	0.00	13,656.29	0.00
CENTRAL GARAGE CONSTRUCTION	616	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ERIE BLACKTOP ESCROW	620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SEWALWALK IMPROVEMENT FUND	621	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WASTEWATER TREATMENT TAX FUND	622	1,230,490.72	0.00	22,877.72	22,877.72	0.00	23,100.00	23,100.00	0.00
JOINT FACILITIES FUND	623	0.00	0.00	1,864.79	546,911.94	685,443.57	0.00	683,946.00	1,497.57
GASHOLDER RENOVATION	624	(430,497.86)	0.00	372,234.04	15,683.77	(73,947.59)	883,947.59	810,000.00	0.00
RECREATION COMPLEX	626	17,005.96	0.00	340.43	10.21	17,336.18	0.00	17,080.00	256.18
DEPOT PARK DONATIONS	627	4,866.71	0.00	0.00	0.00	4,866.71	0.00	4,866.71	0.00
STATE OBBS FUND	628	347.23	0.00	3,163.33	2,666.45	844.11	4,400.00	4,400.00	844.11
CONSTRUCTION ESCROWS	630	1,127.74	0.00	49.10	57.27	1,119.57	25,100.00	25,000.00	1,219.57
OPWC GRANT - A	650	19,623.49	0.00	45,404.46	51,480.44	13,547.51	68,209.00	68,209.00	13,547.51
OPWC GRANT - B	651	(54,298.95)	0.00	59,787.56	0.00	5,488.61	659,598.00	659,598.00	5,488.61
WATER FUND	701	809,292.03	877.28	1,968,039.03	1,647,024.41	1,131,183.93	1,933,784.47	1,975,533.65	1,089,434.75
WATER ENVIRON. POLL. CTRL WEPC	702	1,417,516.68	23,977.99	1,681,883.13	2,270,116.16	853,261.64	1,659,364.65	1,554,385.57	958,240.72
SOLID WASTE	703	231,313.13	2,030.81	900,304.20	964,403.90	169,244.24	885,228.54	888,566.74	165,906.04
ELECTRIC FUND	704	4,590,932.07	897.71	10,275,480.81	9,850,917.88	5,016,392.71	10,514,930.00	10,374,330.05	5,156,992.66
UTILITY DEPOSIT FUND	705	97,614.63	0.00	55,225.83	59,283.41	93,557.05	41,800.00	65,000.00	70,357.05
UTILITY CARING FUND	706	55,768.02	0.00	16,432.39	22,124.22	50,076.19	14,300.00	25,000.00	39,376.19
ELECTRIC REPLACEMENT/RESERVE	801	2,057,301.92	25,828.53	774,429.09	637,985.20	2,219,564.34	265,000.00	1,039,500.00	1,445,064.34
WATER REPLACEMENT RESERVE	802	1,889,520.48	110.81	178,500.00	228,335.12	1,839,796.17	378,000.00	382,000.00	1,835,796.17
WEPC REPLACEMENT/RESERVE	803	1,675,675.89	1,000.00	1,140,000.00	426,843.93	2,389,831.96	247,000.00	839,339.00	1,797,492.96
EQUIPMENT REPLACEMENT FUND	804	306,716.51	0.00	70,000.00	46,947.10	329,769.41	145,000.00	250,000.00	224,769.41
OBERLIN MUNI COURT IMPROVEMENT	805	389,665.22	0.00	103,538.46	534.33	492,669.35	80,000.00	150,000.00	422,669.35
COURT COMPUTER FUND	806	54,962.20	0.00	12,059.00	6,652.74	60,368.46	11,000.00	25,000.00	46,368.46
SOLID WASTE REPLACEMENT RESERVE	807	664,335.71	500.00	148,000.00	0.00	812,835.71	57,000.00	600,000.00	269,835.71
CLERK OF COURT COMPUTER FUND	808	111,558.86	17,505.00	34,897.00	16,685.46	147,275.40	30,000.00	55,000.00	122,275.40
WEPC DEBT SERVICE	901	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WEPC DEBT RESERVE	902	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS		26,666,914.69	274,071.44	31,461,725.56	30,712,954.88	27,689,756.81	\$31,245,387.39	\$35,426,446.04	\$23,508,698.16

City of Oberlin
Voted Property Tax Levies and Inside Millage Summary

Purpose	Original Millage	Current Yr 2012/2013 Effective Residential Millage	Current Yr 2012/2013 Effective Other Millage	Last Replaced or New	Tax Years	Collection Years	Years of Levy Duration	Last Request was for	Fund #	2013 Estimated Proceeds
<u>Voted (Outside Mills)</u>										
Fire Pensions (1)	0.740000	0.740000	0.740000	2011	2011 - Ongoing	2012 - Ongoing	Ongoing	Charter Mills	413	\$84,180.00
Police Pensions (1)	1.800000	1.800000	1.800000	2011	2011 - Ongoing	2012 - Ongoing	Ongoing	Charter Mills	412	204,761.00
Refuse Collection	3.000000	3.000000	2.985489	2011	2011 to 2015	2012 to 2016	5	Replacement	703	340,769.00
General Fund	1.200000	1.200000	1.194196	2011	2011 to 2015	2012 to 2016	5	Replacement	111	136,308.00
Total Voted (Outside Mills)	6.740000	6.740000	6.719685							766,018.00
<u>Non-Voted (Inside Mills)</u>										
General Fund (2)	3.00	3.00	3.00	n/a	n/a	n/a	Ongoing	Inside Millage	111	341,270.00
Total Non-Voted (Outside Mills)	3.00	3.00	3.00							341,270.00
Total - Voted and Non-Voted	9.740000	9.740000	9.719685							\$1,107,288.00

(1) Police and Fire Charter Mills are not to exceed 1.8 mills and 0.8-mills respectively, the full amount was levied for Police and 0.74 for Fire.
(2) Our original Inside Millage (3.03) was reduced beginning in 2012 due to State Law requiring minimum inside millage going to the School District.

Residential/Agricultural How property taxes breakout for an Oberlin resident

Schools 49%

County 20%

City 16%

Library 8%

Other 7%

City of Oberlin Property Tax Calculation Residential/Agricultural Collection Years as Noted Tax Years are Year Prior to Collection Year						Collection Year 2012	Collection Year 2013
Appraisal Value					\$100,000		\$100,000
Factor for Determining Assessed Value	x				0.36	x	0.36
Assessed Value					36,000		36,000
Oberlin Tax Rate (for all Gov. units)	x				0.069668777	x	0.062604657
Tax Levied					2,093		2,191
Rollback from the State - 10% of Tax Levied					209		219
Rollback for owner occupied - 2.5% of Tax Levied					51		56
Approximate Net Taxes Due	=				\$1,796	=	\$1,917
Increase from Previous Year Monthly Increase					\$154 \$13		\$121 \$10
Breakdown by Governmental Unit				Percent	Amount	Percent	Amount
Oberlin Schools	49.15%		\$883	49.19%	\$943		
Lorain County	20.84%		374	20.53%	394		
City of Oberlin	16.50%		298	15.56%	298		
Oberlin Public Library	8.09%		145	7.59%	145		
Lorain County Ambulance District	0.00%		0	1.84%	35		
Lorain County Joint Vocational School	3.61%		65	3.70%	71		
Lorain County Health District	1.70%		31	1.60%	31		
	100.00%		\$1,796	100.00%	\$1,917		
CITY OF OBERLIN BREAKDOWN							
General Fund	41.58%		\$124	41.58%	\$124		
Health District Fees	1.44%		4	1.44%	4		
Police Pensions	18.48%		55	18.48%	55		
Refuse	30.80%		92	30.80%	92		
Fire Pensions	7.60%		23	7.60%	23		
Library Bond	0.00%		0	0.00%	0		
	100.00%		\$298	100.00%	\$298		

Residential/Agricultural

How are the city's property taxes used

General Fund 42%

Refuse 31%

Police Pensions 18%

Fire Pensions 8%

Health District 1%

City of Oberlin Property Tax Calculation Residential/Agricultural Collection Years as Noted Tax Years are Year Prior to Collection Year			
	Collection Year 2012	Collection Year 2013	
Appraisal Value	\$100,000	\$100,000	
Factor for Determining Assessed Value	x 0.35	x 0.35	
Assessed Value	35,000	35,000	
Oberlin Tax Rate (for all Gov. units)	x 0.058658777	x 0.062604557	
Tax Levied	2,053	2,191	
Rollback from the State - 10% of Tax Levied	- 205	- 219	
Rollback for owner occupied - 2.5% of Tax Levied	- 51	- 55	
Approximate Net Taxes Due	= \$1,796	= \$1,917	
Increase from Previous Year Monthly Increase	\$164 \$13	\$121 \$10	
Breakdown by Governmental Unit			
	Percent	Amount	Percent
Oberlin Schools	49.15%	\$883	49.19%
Lorain County	20.84%	374	20.53%
City of Oberlin	16.60%	298	15.56%
Oberlin Public Library	8.09%	145	7.59%
Lorain County Ambulance District	0.00%	0	1.84%
Lorain County Joint Vocational School	3.61%	65	3.70%
Lorain County Health District	1.70%	31	1.60%
	100.00%	\$1,796	100.00%
		\$1,917	
CITY OF OBERLIN BREAKDOWN			
	Percent	Amount	Percent
General Fund	41.58%	\$124	41.58%
Health District Fees	1.44%	4	1.44%
Police Pensions	18.48%	55	18.48%
Refuse	30.80%	92	30.80%
Fire Pensions	7.60%	23	7.60%
Library Bond	0.00%	0	0.00%
	100.00%	\$298	100.00%
		\$298	

Commercial/Industrial

How property taxes breakout for an Oberlin resident

Schools 48%

County 21%

City 16%

Library 8%

Other 7%

City of Oberlin
Property Tax Calculation
Commercial/Industrial
Collection Years as Noted
Tax Years are Year Prior to Collection Year

Appraisal Value	Collection Year 2012	Collection Year 2013
	\$100,000	\$100,000
Factor for Determining Assessed Value	x 0.36	x
Assessed Value	36,000	36,000
Oberlin Tax Rate (for all Gov. units)	x 0.058725821	x 0.040282015
Tax Levied	2,055	2,110
Rollback from State - 10% of Tax Levied	n/a	n/a
Approximate Net Taxes Due	= \$2,055	= \$2,110

Increase from Previous Year
Monthly Increase

\$170; Previous Year
\$14; Monthly Increase

Breakdown by Governmental Unit	Percent	Amount	Percent	Amount
Oberlin Schools	49.00%	\$1,007	48.38%	\$1,021
Lorain County	21.26%	437	20.77%	438
City of Oberlin	16.59%	341	16.12%	340
Oberlin Public Library	8.09%	166	7.87%	166
Lorain County Ambulance District	0.00%	0	1.91%	40
Lorain County Joint Vocational School	3.44%	71	3.37%	71
Lorain County Health District	1.64%	34	1.58%	33
	100.00%	\$2,055	100.00%	\$2,110

CITY OF OBERLIN BREAKDOWN

General Fund	\$142	41.71%	\$142	41.71%
Health District Fees	5	1.44%	5	1.44%
Police Pensions	63	18.48%	63	18.52%
Refuse	105	30.80%	104	30.72%
Fire Pensions	26	7.60%	26	7.61%
Library Bond	0	0.00%	0	0.00%
	\$341	100.00%	\$340	100.00%

Commercial/Industrial

How are the city's property taxes used

General Fund 42%

Refuse 31%

Police Pensions 18%

Fire Pensions 8%

Health District 1%

City of Oberlin Property Tax Calculation Commercial/Industrial Collection Years as Noted Tax Years are Year Prior to Collection Year			
Appraisal Value	Collection Year 2012	Collection Year 2013	
	\$100,000	\$100,000	
Factor for Determining Assessed Value	x 0.35	x 0.35	
Assessed Value	35,000	35,000	
Oberlin Tax Rate (for all Gov. units)	x 0.058725821	x 0.058725821	
Tax Levied	2,055	2,110	
Rollback from State - 10% of Tax Levied	n/a	n/a	
Approximate Net Taxes Due	= \$2,055	= \$2,110	
Increase from Previous Year: \$170 Previous Year: \$64 Monthly Increase: \$14 Monthly Increase: \$5			
Breakdown by Governmental Unit	Percent	Amount	Percent
Oberlin Schools	49.00%	\$1,007	48.38%
Lorain County	21.26%	437	20.77%
City of Oberlin	16.59%	341	16.12%
Oberlin Public Library	8.09%	166	7.87%
Lorain County Ambulance District	0.00%	0	1.91%
Lorain County Joint Vocational School	3.44%	71	3.37%
Lorain County Health District	1.64%	34	1.58%
	100.00%	\$2,055	100.00%
			\$2,110
CITY OF OBERLIN BREAKDOWN			
General Fund	41.68%	\$142	41.71%
Health District Fees	1.44%	5	1.44%
Police Pensions	18.48%	63	18.52%
Refuse	30.80%	105	30.72%
Fire Pensions	7.60%	26	7.61%
Library Bond	0.00%	0	0.00%
	100.00%	\$341	100.00%
			\$340

Election Schedule

City, Schools and Library

Those highlighted in yellow are the planned dates for election

Type	Purpose	Generates Annually	Rate	Term Years	May 2013	Nov 2013	May 2014	Nov 2014	May 2015	Nov 2015	March 2016	Nov 2016	May 2017	Nov 2017	May 2018	Nov 2018
					2	n/a	n/a	2								
City	Council Elections	n/a														
Schools	Property-Bond	Capital Construction														
			?													
City	Income Tax	General Fund Operating	572,000	0.20%	5											
Library	Property			1.5 mil	5											
City	Charter	Potential Amendments														
City	Income Tax-NEW	General Fund Operating	TBD	TBD	TBD											
City	Council Elections	n/a		n/a	2											
City	Property	Refuse Collections	362,000	3 mil	5											
City	Property	General Fund Operating	145,000	1.2 mil	5											
Schools	Property	Permanent Improv		2 mil												
Schools	Property	Emergency		\$940,000												
Library	Property			3.25 mil	5											
City	Council Elections	n/a		n/a	2											
Schools	Income Tax			0.75%												
Schools	Property	Education Tech		1.3 mil												
City	Income Tax	Capital & Operating	572,000	0.20%	10											

Note 1: At some point Council can consider transitioning the General Fund and Refuse Levies to Charter Millage as was done with the, Police and Fire Pension Levies.

Note 2: Primary Elections are normally in May with the exception of presidential election years, those are 2016, 2020, 2024,...in those years they have been moved up to March.

Note 3: Elections for City Income Tax levies can be on the ballot anytime prior to expiration, i.e. 1, 2, 3 years ahead, on the other hand the earliest city property tax levies can go on the ballot is the November prior to the last year of collections.

City of Oberlin - Levy Election History - 1990 to Current

Election Date	Type	Purpose	Property Mills	Income Tax Percent	Result	For	Against	Percentage For	Percentage Against
11/2/2010	Charter Millage	Police & Fire Pensions - Permanent, Max. 1.8 Police, 0.80 Fire	2.60		Approved	1,615	1,096	59.67%	40.43%
11/2/2010	Replacement	Collection & Disposal of Garbage & Refuse	3.00		Approved	2,010	786	71.91%	28.09%
11/2/2010	Replacement	Current Expenses	1.20		Approved	1,929	840	69.66%	30.34%
5/4/2010	Replacement	Fire Pensions	0.60		Approved	1,010	249	80.22%	19.78%
11/3/2009	New	Oberlin Public Library - Current Expenses	1.50		Approved	2,017	978	67.35%	32.65%
5/5/2009	Continue	Operating and Capital - 5 year		0.20%	Approved	414	94	81.50%	18.50%
11/4/2008	Continue/New Purpose	Capital and Operating - 10 year		0.20%	Approved	2,481	1,748	58.97%	41.33%
5/2/2006	Replacement	Police Pensions	1.60		Approved	978	279	77.80%	22.20%
5/2/2006	Replacement	Collection & Disposal of Garbage & Refuse	3.00		Approved	1,005	260	79.45%	20.55%
5/2/2006	Replacement	Current Expenses	1.20		Approved	956	301	76.05%	23.95%
11/8/2005	Replace/Increase	Oberlin Public Library - Current Expenses	3.25		Approved	2,110	1,087	66.00%	34.00%
5/3/2005	Replacement	Fire Pensions	0.60		Approved	429	80	84.28%	15.72%
11/2/2004	Continue/New Purpose	Operating and Capital - 5 year		0.20%	Approved	2,601	1,516	63.18%	36.82%
11/5/2002	Continue/Permanent	Capital and Operating - Permanent		0.50%	Approved	1,336	895	59.88%	40.12%
5/8/2001	Replacement	Current Expenses	1.20		Approved	1,031	347	74.82%	25.18%
5/8/2001	Replacement	Police Pensions	1.60		Approved	991	324	75.36%	24.64%
5/8/2001	Replace/Combine	Collection & Disposal of Garbage & Refuse - combined 2.3 & 0.70	3.00		Approved	1,052	331	76.07%	23.93%
11/7/2000	Replacement	Oberlin Public Library - Current Expenses	3.00		Approved	3,213	1,122	74.12%	25.88%
3/7/2000	Renewal	Fire Pensions	0.60		Approved	961	305	75.91%	24.09%
3/7/2000	Renewal	Police Pensions	0.30		Approved	927	340	73.16%	26.84%
11/2/1999	New	Recreational Facilities & Associated Improvements		0.20%	Approved	1,341	345	79.54%	20.46%
11/3/1998	New	Wastewater Treatment Plant Improvements & Debt Retirement		0.20%	Approved	1,503	695	68.38%	31.62%
5/5/1998	Continue	Capital and Operating		0.50%	Approved	778	393	66.44%	33.56%
3/19/1996	Renewal	Collection & Disposal of Garbage & Refuse	0.70		Approved	810	250	76.42%	23.58%
3/19/1996	Renewal	Collection & Disposal of Garbage & Refuse	2.30		Approved	860	220	79.63%	20.37%
3/19/1996	Renewal	Police Pensions	0.70		Approved	793	274	74.32%	25.68%
3/19/1996	Renewal	Police Pensions	0.90		Approved	832	255	76.54%	23.46%
3/19/1996	Renewal	Current Expenses	1.20		Approved	838	256	76.60%	23.40%
11/7/1995	Renewal	Oberlin Public Library - Current Expenses	3.00		Approved	1,713	659	72.22%	27.78%
5/2/1995	Renewal	Fire Pensions	0.60		Approved	668	176	79.15%	20.85%
5/2/1995	Renewal	Police Pensions	0.30		Approved	659	184	78.17%	21.83%
5/4/1993	Continue	Capital & Operating		0.50%	Approved	470	225	67.63%	32.37%
5/7/1991	New	Oberlin Public Library - Current Expenses	3.00		Approved	786	356	68.83%	31.17%
5/7/1991	Renewal	Collection & Disposal of Garbage & Refuse	0.70		Approved	797	322	71.22%	28.78%
5/7/1991	Renewal	Collection & Disposal of Garbage & Refuse	2.30		Approved	846	305	73.50%	26.50%
5/7/1991	Renewal	Police Pensions	0.70		Approved	772	352	68.68%	31.32%
5/7/1991	Renewal	Police Pensions	0.90		Approved	807	334	70.73%	29.27%
5/7/1991	Renewal	Current Expenses	1.20		Approved	790	357	68.88%	31.12%
5/8/1990	Renewal	Fire Pensions	0.60		Approved	541	159	77.29%	22.71%
5/8/1990	Renewal	Police Pensions	0.30		Approved	534	168	76.07%	23.93%

Note: The votes for the Oberlin Public Library Operating levy shows more total votes than the other levies - the library voting district includes the area outside the city boundaries (including township area) which follows the larger school district boundary.

Budget Amendment Detail - Ord. # 13 - 16 AC CMS			
Budget Transfers			
<u>From</u>	<u>Amount</u>	<u>To</u>	<u>Description</u>
Budget Adjustments			
	<u>Amount</u>	<u>To</u>	<u>Description</u>
	14,000.00	112.4103.54035	Fire Station arbitration consultant services
	18,400.00	112.4103.56030	Firefighter safety sytem discontinued - cost to replace
	6,149.99	701.8103.57030	Water Administrative charge adjustment to General fund
	122,000.00	701.8103.57095	Water reserve fund transfer adjustment
	1,187.96	702.8103.57030	Sewer Administrative charge adjustment to General fund
	0.00	702.8103.57010	Sewer reserve fund transfer adjustment
	(502.80)	703.8104.57030	Refuse Administrative charge adjustment to General fund
	(84,000.00)	703.8104.57010	Refuse reserve fund transfer adjustment
	3,774.04	704.8103.57030	Electric Administrative charge adjustment to General fund
	(55,825.00)	120.4110.57084	Property Tax Pymt to Library - Result of Reduced Prop Tax Estimates
	(703.92)	417.3101.55026	Holiday Beautification fund
	50,000.00	801.8105.56010	Elec-engineering/design final compliance with US EPA emission standard
	160,237.03	304.9105.57100	CHIP - advance repayment
	1,440.32	309.1102.57100	Fire Training Fund - advance repayment
	51,513.59	316.9102.57100	DTR - advance repayment
	287,671.21	Net Budgetary Change - all funds	

