



Minutes of the Oberlin City Council Budget Work Session
 Held on Monday, November 24, 2025
 1:00 p.m.

Call to Order:

A Budget Work Session of the Oberlin City Council was held on November 24, 2025 at the Oberlin Enrichment and Activity Center, located at 36 South Prospect Street, Oberlin, Ohio and was called to order at 1:00 p.m. by Council President Eboni Johnson for the purpose of reviewing the 2026 Oberlin City Budget. Roll Call was taken as follows:

| Council Members: | Present | Absent |
|--|--------------------------|--------------------------|
| Eboni A. Johnson, President | <input type="checkbox"/> | <input type="checkbox"/> |
| Michael McFarlin, Vice President | <input type="checkbox"/> | <input type="checkbox"/> |
| Ray English | <input type="checkbox"/> | <input type="checkbox"/> |
| Libni Lopez | <input type="checkbox"/> | <input type="checkbox"/> |
| Jessa D. New | <input type="checkbox"/> | <input type="checkbox"/> |
| Kristin Peterson | <input type="checkbox"/> | <input type="checkbox"/> |
| Joe Waltzer | <input type="checkbox"/> | <input type="checkbox"/> |
| Appointees/Staff Present | | |
| Marin Fowler, Finance Director | <input type="checkbox"/> | <input type="checkbox"/> |
| Greg Holcomb, City Manager | <input type="checkbox"/> | <input type="checkbox"/> |
| Roz Watson, Assistant City Manager/HRA | <input type="checkbox"/> | <input type="checkbox"/> |
| Mike Wargo, IT Manager | <input type="checkbox"/> | <input type="checkbox"/> |
| Linda Arbogast, Sustainability Coordinator | <input type="checkbox"/> | <input type="checkbox"/> |
| Drew Skolnicki, Electric Director | <input type="checkbox"/> | <input type="checkbox"/> |
| Ian Yarber, Recreation Superintendent | <input type="checkbox"/> | <input type="checkbox"/> |
| Carrie Porter, Planning Director | <input type="checkbox"/> | <input type="checkbox"/> |
| Jeff Bauman, Public Works Director | <input type="checkbox"/> | <input type="checkbox"/> |
| Briana Reynolds, Clerks Assistant | <input type="checkbox"/> | <input type="checkbox"/> |

Also present was Council member elect Sondra Miller.


The Oberlin City Council met in work session to discuss the 2026 budget for the following departments and divisions. (PowerPoint presentation attached)

- Budget Overview – Holcomb and Fowler
- Human Resources – Watson
- IT- Wargo
- Sustainability – Arbogast
- Electric – Skolnicki
- Recreation – Yarber
- Planning and Development Department –Porter
 - Planning
 - Code Administration
 - Economic Development
- Public Works – Bauman
 - Administration
 - General Plant
 - Engineering
 - Streets
 - State Highway
 - Parks
 - Cemetery
 - Building & Grounds
 - Central Garage
 - Refuse Collection
 - Recycling
 - Water
 - Wastewater
 - Stormwater

No action was taken at the meeting.

Being that there was no further information to be discussed, the meeting adjourned at 5:02 p.m.

Attest:



BELINDA B. ANDERSON, MMC
CLERK OF COUNCIL



EBONI A. JOHNSON
PRESIDENT OF COUNCIL

APPROVED: 12/01/2025

POSTED: 12/02/2025

City of Oberlin 2026 Budget Review

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2026 FISCAL YEAR BUDGET CALENDAR

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- Sept. 5: Capital Budget Worksheets to departments
- Sept. 12: Operating Budget Worksheets to departments
- Sept. 17-Oct.3: Capital and Operating Budgets due and City Manager and Finance Director begin review of Capital / Operating Budget Requests with Department Heads
- Oct. 27: Electric Director, Public Works Director, and Finance Director prepare the initial draft of utility budget information and submits it to PUC

2026 FISCAL YEAR BUDGET CALENDAR (cont.)

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- Nov. 6: PUC reviews Water, Sanitary Sewer, Storm Sewer and Electric capital and operating budgets and makes recommendations to City Council regarding water and sanitary sewer rate adjustments
- Nov. 17: Report by PUC Liaison regarding 2026 rates; Proposed budget, including PUC recommendations, sent to City Council and appointees
- Nov. 24 and 25: Council Budget Work Sessions
- December 1: Capital Public Hearing and 1st Reading by City Council of 2026 Fiscal Budget Appropriations
- December 15: 2nd Reading of 2026 Fiscal Year Budget Appropriations, to go into immediate effect

General Fund Revenues

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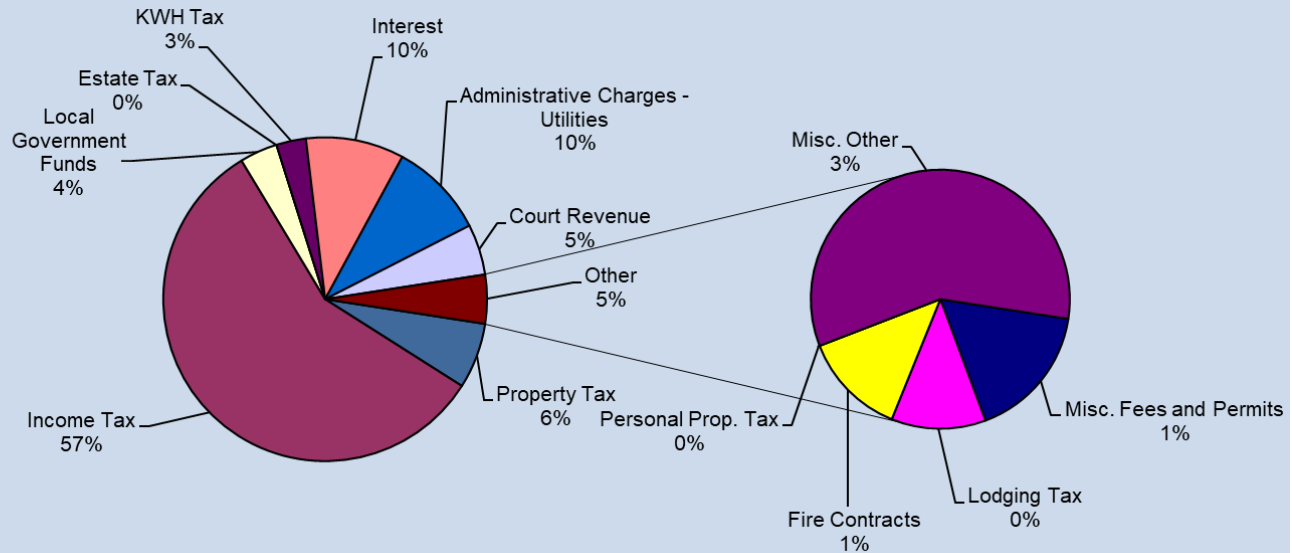
- Income Taxes – due to increasing wages and net profits, the 2026 estimate is \$6,779,000. The trend shows that this growth has leveled off over the past 4 years.
- Interest income – estimating an increase of \$195,000 to reflect the effects of rising interest rates – 2026 estimate is \$1,160,000
- Local Government Fund – estimating an increase just below \$22,000– 2026 preliminary county estimate is \$446,819.70
- KWH Tax – with the full commissioning of the EDL landfill gas operations, there is a decrease in projection from prior year – 2026 estimate is \$350,000
- Utility Admin charges – approximately an increase of \$65,000– 2026 estimate is \$1,067,735
- Property Taxes – estimated by the County and provides updated projections based on valuation increases. An increase of approximately \$136,000 is anticipated– 2026 estimate is \$775,529

General Fund

2026 Projected Revenue Sources

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City of Oberlin 2026 Budgeted Revenue Sources for the General Fund



General Fund Revenues and Expenditures 2017 through 2026 (projected)



Budget Categories Affecting All or Several Departmental Budgets

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- Payroll figures include union contract wage increases of \$1.02/hour for IBEW, 3.5% for Police unions, and 3.5% for non-union employees
- Health Insurance, 10.131% renewal increase
- Workers Compensation costs are lower due to projected rate decrease of .2%.
- While the rate of Workers Compensation decreased, wage increases and increased claim costs creates an overall increase of approximately 40.4%.

Budget Review Session Format

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- 2025 Department Review Highlights
- Highlights of 2026 Budget
- Review of Major Budget Categories
 - Payroll/Benefits
 - Operations
 - Capital
 - Transfers/Debt
- Unfunded Requests/Unmet Needs

Department Presentations

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Human Resources

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- **2025 Department Review Highlights**
 - Managed 16 recruitments for open positions
 - Continued growing safety committee with superintendents from Public Works and OMLPS
 - Established joint supervisors meeting for management of IBEW Contract
 - Continued to serve as Vice President on BORMA Board of Directors
 - Negotiated 1 union contract
 - Continued to manage labor relations and employee relations questions and concerns throughout City departments
 - Set up a Flu Vaccine and COVID Booster Clinic through Giant Eagle Pharmacy
 - Continued employee events
 - Managed health care committee and open enrollment
 - Managed Civil Service testing for police, and lateral transfer recruitments
 - Processed and managed various leave paperwork and claims paperwork
 - Enrolled in/maintained BWC programs

Human Resources - Continued

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- **Highlights of 2026 budget**
 - Civil Service Exam(s) for Fire Department/Police Department
 - Funding for safety initiatives and employee training
 - Various contractual services such as NTN, NEOGOV, EAP, Roetzel, Ohio Workers Compensation

Human Resources Dept. Budget

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| 4114 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 148,725 | \$ 164,035 | \$ 171,495 | 4.55% |
| Operation | 59,270 | 99,050 | 88,750 | -10.40% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 207,995 | \$ 263,085 | \$ 260,245 | -1.08% |

Information Technology (IT)

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- **2025 Department Review Highlights**
 - Continuous improvement of infrastructure and working with our managed service provider (ES Consulting) and phone provider (Warwick).
 - ✦ New phone system installed and working.
 - ✦ Continuous improvement of physical network.
 - ✦ Continuous improvement of security with ES Consulting: New antivirus, anti-phishing, network monitoring, disaster recovery, and more have been installed and continually monitor the network, endpoints, and servers.
 - ✦ Office 365 fully licensed and users have access to the newest Office programs and features.
 - Continue building relationships with each department to better understand their needs and serve them more efficiently.

Information Technology (IT)

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- **Highlights of 2026 Budget**
 - Costs of our fiber connection and services provided by ES Consulting have slightly increased and are indicated by a slightly higher Contractual Services amount.
 - The amount of data we back up and protect is increasing drastically. The current backup and disaster recovery (BDR) device is filling quickly. A new BDR is necessary to spread the load, and keep data safe as we add servers and continue to grow data.

Information Technology (IT)

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| 4115 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 96,027 | \$ 100,923 | \$ 135,314 | 34.08% |
| Operation | 143,517 | 193,353 | 239,600 | 23.92% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 239,545 | \$ 294,276 | \$ 374,914 | 27.40% |

Office of Sustainability

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● 2025 Department Review Highlights

- Complete CAP and GHG inventory by end of year
- CAP Update Steering Committee continued to work on CAP update
- Held the second public outreach event for the CAP Update as well as City Leadership event
- Continued to facilitate the Farmers Market through sustainability programming throughout summer months
- Participated regularly in ongoing county and regional climate action plannings
- Supported POWER in ongoing bulb swap and weatherization giveaway at OEAC
- Continued to support compost program, SWAY carshare and dashboard work
- Supported Public Work's expanded tree canopy efforts
- New Ebus route developed with Planning Director
- Funded and supported 18 Youth led climate adaptation and/or emissions reduction projects through a Bloomberg Philanthropies grant.
- Held a team building event for all grant awardees at the Common Ground

Office of Sustainability

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Highlights of 2026 Budget

- Develop an incentive program to support industrial and small businesses to decarbonize
- Continue to support POWER, SWAY, Ebus, Barnes Composting, Community Dashboard
- Develop budget for external SRF grants
- Support internal SRF work-multi use path, insulation in city building, EV police vehicle
- Develop incentive program for electrifying new houses in Green Acres development



Office of Sustainability

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| 417 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 110,968 | \$ 127,077 | \$ 131,959 | 3.84% |
| Operation | 50,544 | 456,567 | 1,383,030 | 202.92% |
| Capital | 6,600 | 500,000 | 200,000 | -60.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 168,112 | \$ 1,083,645 | \$ 1,714,989 | 58.26% |

Electric Department

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- **2025 Department Review Highlights**
 - Oberlin Peak Shaving Operations - \$3.6 million savings
 - Average Projected Electric Rate – 15.3 cents
 - \$1,609,257 Net REC Proceeds
 - 100% Carbon Neutral Power Supply
 - Colony, Hawthorne and Mulberry project to be completed by 12/31/25
 - Lorain St traffic signals project has been awarded
- **Highlights of 2026 budget**
 - Projected Distribution kWh Sales similar to 2025
 - Projected Large Industrial kWh sales of 50,000,000kWh
 - Oberlin Peak Shaving Operations - \$3.8 million savings
 - Average Projected Electric Rate – 15.7 cents
 - Continued system improvements

Electric Department

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- **Capital Purchases / Improvements Planned**
 - Capital Improvements total - \$1,465,000
 - Sustainable Reserve, Super Rebates and Improvements - \$100,000
 - Power plant cooling tower engineering - \$50,000
 - Replace turbo cooling line and units 2&3 - \$50,000
 - Purchase a new bucket truck - \$600,000
 - Line clearance tree trimming - \$300,000
 - 322 S Main St storm water and paving - \$250,000
 - New 12kV overhead line on N Main - \$75,000
 - Replace Nissan Leaf - \$40,000

Electric Department Budget

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| 704 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|---------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 2,134,819 | \$ 2,311,084 | \$ 2,415,492 | 4.52% |
| Operation | 10,482,017 | 13,195,658 | 14,837,588 | 12.44% |
| Capital | 0 | 164,870 | 20,000 | -87.87% |
| Transfers & Debt | 1,510,697 | 1,660,365 | 2,125,227 | 28.00% |
| Total | \$ 14,127,532 | \$ 17,331,977 | \$ 19,398,306 | 11.92% |

Recreation Department

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Recreation Department

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- 2025 Department Review Highlights
 - Enhance existing programs and increase offerings.
 - Increase community Senior programming at OEAC.
 - Improve neighborhood outreach services.
 - Increase community usage of OEAC.
 - Increase summer swim pass usage.
 - Continue to offer free summer meals.

Recreation Department



● 2026 Budget Highlights

- Recreation Department staff continue to support Communications Office downtown activities and events.
- Continue to strengthen collaborations with outside organizations.
- Effectively promote and communicate to community with social media.
- Promote the availability of the Underground Railroad Center.
- Increase employee training for Department staff.
- Expand Recreation programs and offerings at OEAC.
- Continue to expand Senior services at OEAC.

Recreation Department Budget

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| 2102 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 337,793 | \$ 422,128 | \$ 535,666 | 26.90% |
| Operation | 184,072 | 289,830 | 249,725 | -13.84% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 521,865 | \$ 711,958 | \$ 785,391 | 10.31% |

Department of Planning & Development

Planning Budget

- **2025 Department Review Highlights**

- Worked with Green Acres Subcommittee to develop a new plan for the entire Green Acres property.
- Continued to process site plan/CUP/rezoning applications for Planning Commission.
- Continued to be staff liaison to Planning Commission, Historic Preservation Commission and OCIC. Served on the Comprehensive Plan Implementation Committee.
- Continued to work with Lorain County on the 2023 and 2025 CHIP grants and the Lead Safe Ohio grant. Continued to monitor 1998-2010 CHIP mortgages on properties that already received CHIP assistance.
- Continued to assist with implementing affordable housing projects for the Community Land Trust and Revitalization Strategies Group.
- Pursued opportunities for infrastructure funding, potential tenants and completed due diligence work for U.S. 20 industrial park site.
- Completed re-write of an entire new Zoning Code and new Zoning Map (recommended by Comprehensive Plan). This will be going to City Council in January of 2026.
- Assisted with public transit projects – Oberlin Connector and Oberlin EBus Circulator.
- Continued to provide the Heritage Home Program which assisted 21 property owners.

Department of Planning & Development

Planning Budget

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- **Highlights of 2026 budget**
 - Continuation of all planning services of the Department.
 - Continue providing the Heritage Home Program to Oberlin residents with properties 50 years old and older.
 - Continue to assist with housing, economic development and City-owned property projects.
 - Operations budget increases:
 - ✦ Salary and benefit increases – budget now includes 1/2 salary and benefits of an Administrative Assistant
 - ✦ Slight increase in training and travel costs (\$1300)
 - ✦ Other line items remain the same as 2025

Department of Planning & Development

Planning Budget

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| 3102 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 145,654 | \$ 211,693 | \$ 223,426 | 5.54% |
| Operation | 41,492 | 114,255 | 113,855 | -0.35% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 187,146 | \$ 325,948 | \$ 337,281 | 3.48% |

Department of Planning & Development Code Administration Budget

- **2025 Department Review Highlights**

- Chief Building Official and Administrative Coordinator/Building Permit Technician positions moved out of Planning and Development Department and under City Manager's Office.
- Code Administrator continued nuisance abatement activities – tall grass/weeds, junk vehicles, trash – cited 95 properties (as of end of October 2025).
- Continued enforcement of the Zoning Code and the International Property Maintenance Code by the Code Administrator. Cited 57 properties for property maintenance violations (as of end of October 2025).
- Assisted Planning Commission in secretarial duties and sign permit processing.
- Performed Rooming House inspections and Rooming House License Renewals.
- Code Administrator continued duties of Zoning Board of Appeals staff liaison in 2025.

Department of Planning & Development Code Administration Budget

- **Highlights of 2026 budget**

- Continue to administer/enforce the International Property Maintenance Code, Environmental Health Housing Code, the Zoning Code and City nuisance and tall grass/weeds ordinances.
- Continue to be staff liaison to Zoning Board of Appeals, and Housing Renewal Commission/Fire Code Board of Appeals and assist with the minutes for Planning Commission (Code Administrator).
- Nuisance and property maintenance abatement (nuisance mowing contract - \$10,000 in Temporary Contractuals).
- Temporary Contractuals – \$25,000 for demolition projects – 131 Grafton Street
- Training and Travel remain the same as 2025; Dues increased by \$100 due to increases in membership dues for code official organization.
- Salaries and Benefits decreased due to Building Permit Technician position being moved to City Manager budget along with Chief Building Official. Only position now in Code Administration budget is Code Administrator. Office supplies and advertising line items also decreased.

Department of Planning & Development

Code Administration Budget

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| 3103 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 168,736 | \$ 133,208 | \$ 87,305 | -34.46% |
| Operation | 192,045 | 228,300 | 40,200 | -82.39% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 360,781 | \$ 361,508 | \$ 127,505 | -64.73% |

Department of Planning and Development Economic Development Budget

- **2025 Department Review Highlights**
- This budget also included contracts administered by the Community Liaison in 2025 – OBP, OCS, Weekday Community Meals.
- Continued to provide the Oberlin Ebus Circulator, a fixed route service within Oberlin. The contract for the Ebus service provider was included in this budget. 8,003 total riders through the end of September.
- Continued to financially participate in ONE Lorain County, the County's economic development organization.
- Hired EDG to assist with economic development projects – U.S. 20 industrial park, housing projects, tax incentives, etc.

Department of Planning and Development

Economic Development Budget

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- **Highlights of 2026 budget**

- Includes \$10,000 for the City's participation fee in the new County-wide economic development organization, ONE Lorain County.
- Oberlin Connector transit expenses of \$61,000. This will be used to reimburse Lorain County Transit for providing the Connector service.
- \$72,000 for contractual ED services with EDG for industrial park and general economic development work.
- \$5,000 for advertising to promote the City of Oberlin and the new industrial park.

Department of Planning and Development

Economic Development Budget

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| <i>3101</i> | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|--------------------|-------------------------|-----------------------------|-----------------|
| Payroll/Benefits | \$ 46,885 | \$ 49,386 | \$ - | -100.00% |
| Operation | 94,400 | 932,694 | 148,000 | -84.13% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 141,285 | \$ 982,080 | \$ 148,000 | -84.93% |

Public Works Department

Admin./General Plant/Engineering

- **2025 Department Review Highlights**

- Substantial completion of Park/E. Vine St. Resurfacing Project
- Continued easement acquisition + design issues for the SR58 South Multi-Use Path
- Awarded East Vine St. bridge replacement contracts, construction & C.A.
- Approval of 4F-6F coordination for South Pleasant St. bridge
- Completed design, bid and awarded Green Acres Subdivision Improvements
- Final design of City Hall Parking Lot Improvements
- GLCAP - GIS inventory in process
- Filled vacant Engineering Technician position

- **Highlights of 2026 budget – Capital Projects**

- SR58 South Multi-Use Path. \$651,730 each from Income Tax Fund 112 and SRF
- S. Pleasant St. bridge replacement. \$1,125,572: ODOT = \$818,340; City = \$307,232
- Industrial Park Resurfacing Project. \$683,587: OPWC (80/20) = \$398,000; City = \$285,587
- Forest St. Reconstruction. \$822,606 (+ underground utilities, see below)

Public Works Dept. Budget

Administration/General Plant/Engineering

36

| 4106,4111,4112 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|---------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 324,219 | \$ 350,652 | \$ 404,629 | 15.39% |
| Operation | 416,733 | 627,158 | 910,839 | 45.23% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 131,364 | 377,000 | 377,000 | 0.00% |
| Total | \$ 872,316.10 | \$ 1,354,810 | \$ 1,692,469 | 24.92% |

Public Works Department Administration/General Plant/Engineering

- **Unfunded Requests/Unmet Needs**
 - Priority paving projects including but not limited to:
 - ✦ Edgemeer, Reamer, Cedar, West Hamilton, Glenhurst, Beech
 - ODOT Municipal Bridge Program Funds available for Morgan St. bridge replacement. Local priorities, local funding TBD

Public Works Department Streets/State Highway

● 2025 Department Review Highlights

Coordination on capital project planning and delivery:

- Park and East Vine, East Vine St. Bridge, City Hall Parking Lot
- Completion of crack-sealing of SR58 & SR511
- Replacement of (3) gas/electric HVAC units with electric heat pumps
- Street maintenance and repair, pavement markings and street signs

● Highlights of 2026 budget

- Pavement maintenance (materials only): \$40,000

Public Works Dept. Budget

Streets/State Highway

39

| 113,114 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 366,691 | \$ 406,257 | \$ 425,001 | 4.61% |
| Operation | 79,258 | 93,134 | 103,100 | 10.70% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 145,830 | 139,404 | 137,160 | -1.61% |
| Total | \$ 591,779 | \$ 638,795 | \$ 665,261 | 4.14% |

Public Works Department Streets/State Highway

- **Unfunded Requests/Unmet Needs**
 - Reduced Equipment Reserve transfers (\$80,000 to \$25,000)

Public Works Department

Parks/Cemetery/Buildings & Grounds

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- **2025 Department Review Highlights**

- Depot Park/Depot Building Maintenance Agreement with Nord FF
- QBS & contract with GPD Group for architectural/engineering assessment, stakeholder/community outreach, building programming and related services to determine future use(s) of the OEAC
- Parsons Reservoir Parking Lot. ODNR = \$53,460.45; City = \$16,317.72
- Sealed/restriped Rec Complex Parking Lot. Dredged Cemetery Pond.

- **Highlights of 2026 budget**

- Depot bike path & parking lot. \$206,416: City = \$174,302; NFF = \$32,114
- Municipal Court reroofing. \$65,000: \$52,500 (112) + \$12,500 (SRF)
- Replace 48" zero turn mower. \$14,500 (804). Privacy fence. \$6,500
- Seal coat Westwood, Bike Path Ext. & Park St. Park path. \$13,500

Public Works Dept. Budget

Parks/Cemetery/Buildings & Grounds

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| <i>2101,2103,4107</i> | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|--------------------|-------------------------|-----------------------------|-----------------|
| Payroll/Benefits | \$ 676,167 | \$ 700,463 | \$ 733,033 | 4.65% |
| Operation | 184,749 | 257,680 | \$ 263,650 | 2.32% |
| Capital | 5,936 | 0 | 0 | 0.00% |
| Transfers & Debt | 73,341 | 59,338 | 68,397 | 15.27% |
| Total | \$ 940,193 | \$ 1,017,481 | \$ 1,065,080 | 4.68% |

Public Works Department

Parks/Cemetery/Buildings & Grounds

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- **Unfunded Requests/Unmet Needs**
 - OEAC Design Services
 - B&G facility improvements at Westwood Cemetery
 - Disposition of 205 Morgan TBD
 - City Hall HVAC equipment and electrical upgrades for fuel-switching
 - Structural repairs - 69 South Main, east addition
 - Robot Field Stripper: \$25,000 (804) + \$21,000 (417)
 - Reduced Equipment Reserve Transfers (\$80,000 to \$20,000)

Public Works Department Central Garage

- **2025 Department Review Highlights**
 - Ongoing preventive maintenance and repair of the City's rolling stock, specialty, large and small equipment
- **Highlights of 2026 budget**
 - Tracking of maintenance/repair costs and new fueling island software improves budgeting accuracy for cost distribution to other affected Departments/Divisions

Public Works Dept. Budget

Central Garage

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| 201 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 180,529 | \$ 199,495 | \$ 208,185 | 4.36% |
| Operation | \$ 350,193 | 364,355 | 370,650 | 1.73% |
| Capital | \$ 11,732 | 13,500 | 15,000 | 11.11% |
| Transfers & Debt | \$ 3,000 | 6,500 | 6,500 | 0.00% |
| Total | \$ 545,454 | \$ 583,850 | \$ 600,335 | 2.82% |

Public Works Department Central Garage

- **Unfunded Requests/Unmet Needs**
 - Ongoing evaluation of staffing to meet the City's service needs necessitated by fleet/equipment maintenance responsibilities and by technology changes.
 - EV Training/Retooling

Public Works Department Refuse/Recycling

● 2025 Department Review Highlights

- Purchased new residential collection vehicle: \$424,968
- Replaced hybrid drive in multi-use collection vehicle with conventional transmission extending likely useful life by several years: \$81,987
- Developed glass drop-off facility with scrap metal, corrugated cardboard, mixed paper drop-off; leaf compost and wood chips available for pick up. In ~ 6 months, residents have dropped off 26.16 tons of glass. When mixed 3:7 with ODOT 304, we will have ~130 CY of structural fill.
- Approximately 1350 residential recycling customers. No contamination charges since November, 2020 subscription-based service roll-out.

● Highlights of 2026 budget

- Replace 2nd rear load commercial packer truck: \$385,000
- Commercial rates increase 2.25%/year per Ordinance 22-33.
- No residential rate increase planned until 2029.

Public Works Dept. Budget Refuse/Recycling

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| <i>301,703</i> | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|--------------------|-------------------------|-----------------------------|-----------------|
| Payroll/Benefits | \$ 497,766 | \$ 519,629 | \$ 539,030 | 3.73% |
| Operation | 318,853 | 339,131 | 357,654 | 5.46% |
| Capital | 0 | 23,794 | 25,000 | 5.07% |
| Transfers & Debt | 763,144 | 804,266 | 822,240 | 2.23% |
| Total | \$ 1,579,764 | \$ 1,686,819 | \$ 1,743,925 | 3.39% |

Public Works Department Refuse/Recycling

- **Unfunded Requests/Unmet Needs**
 - Cost-effective local food waste collection system and composting facility

Public Works Department Water Division

- **2025 Department Review Highlights**
 - Continued provision of safe, reliable drinking water to all customers
 - Final draft WTP General Plan
 - Continuing maintenance/updates of LSL Inventory
- **Highlights of 2026 budget**
 - Last loan repayment to OWDA (\$295,877.66)
 - Year 3 of 3 payment for west Water Tower contract: \$124,892
 - Forest St. water main improvements: \$410,711
 - Filter Media Replacement (materials): \$80,000
 - Water meter replacements: \$50,000
 - Proposed 10.0% rate increase

Public Works Dept. Budget

Water Division

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| 701 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|--------------|------------------|----------------------|----------|
| | \$ 1,123,472 | | | |
| Payroll/Benefits | | \$ 1,306,585 | \$ 1,372,824 | 5.07% |
| | | | | |
| Operation | 488,492 | 715,204 | 695,984 | -2.69% |
| | | | | |
| Capital | 10,000 | 23,600 | 27,000 | 14.41% |
| | | | | |
| Transfers & Debt | 710,457 | 530,154 | 710,715 | 34.06% |
| | | | | |
| Total | \$ 2,332,421 | \$ 2,575,543 | \$ 2,806,523 | 8.97% |

Public Works Department

Water Division

- **Unfunded Requests/Unmet Needs**
 - WTP Improvements design engineering, pending completion of General Plan and development of project financing (RCAP/OWDA)
 - Priority water main improvements per Water Distribution Strategic Plan
 - Continuing refinement of LSL inventory (sampling pending)

Public Works Department

Water Environment Protection Facility

- **2025 Department Review Highlights**

- Treated all influent in accordance with regulatory guidance; no overflows
- WEPF painting complete.
- Purchased new clarifier drive
- Regular and ongoing maintenance of SAS collection system

- **Highlights of 2026 budget**

- Composite Project: replace vertical turbine pump, install screen, replace air line, replace water main, design services. \$373,175
- Replace back-up generator and switchgear \$215,000
- Forest St. sanitary sewer main replacement \$546,696
- Proposed 5% rate increase

Public Works Dept. Budget

Water Environment Protection Facility

54

| 702 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|--------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 887,228 | \$ 977,705 | \$ 1,048,679 | 7.26% |
| Operation | 242,810 | 399,017 | 409,128 | 2.53% |
| Capital | 23,490 | 25,000 | 25,000 | 0.00% |
| Transfers & Debt | 776,091 | 203,612 | 197,279 | -3.11% |
| Total | \$ 1,929,618 | \$ 1,605,334 | \$ 1,680,087 | 4.66% |

Public Works Department

Storm Water

- **2025 Department Review Highlights**

- Plan review and permit compliance at Woodland Dormitory, scattered site OC parking and residential construction projects. Improved construction, post-construction compliance.
- Draft editing of Stormwater Strategic Plan in process.
- Successful completion of Rec Complex Pond NPDES compliance project

- **Highlights of 2026 budget**

- Forest St. STS \$97,132
- Pyle S. Amherst STS \$75,000
- Elm St. cul-de-sac STS \$60,000
- Debt repaid in 2023. No Income Tax or General Fund transfer to Stormwater Fund and no Operating to Reserve Fund transfers since 2023.

Public Works Dept. Budget

Storm Water

56

| 709 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 167,652 | \$ 261,823 | \$ 280,864 | 7.27% |
| Operation | 76,474 | 113,585 | 111,275 | -2.03% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 373,213 | 21,940 | 21,840 | -0.45% |
| Total | \$ 617,340 | \$ 397,347 | \$ 413,980 | 4.19% |

Public Works Department

Storm Water

- **Unfunded Requests/Unmet Needs**
 - Once the Strategic Plan is complete, it is recommended to revisit the Stormwater Business Plan to assess the adequacy of projected revenues and expenses. The ERU rate has been fixed at \$6.61/month (\$79.32/year) since 2023 per ORD 18-34.

City Manager's Office

58

● 2025 Department Review Highlights

- Onboarded new City Manager Greg Holcomb
- Amended the Community Liaison position (formerly *Equity Coordinator*) and moved it under the City Manager's Office
- Reestablished a full-time Chief Building Official in the Building Division under the City Manager's Office and promoted the Administrative Coordinator to Building Permit Technician
- Completed Social Equity Plan and began implementation process
- Received 2025 Norman Krumholz Equity Award from the American Planning Association, Ohio Chapter for the Oberlin Social Equity Plan
- Continued to implement and evaluate communication efforts regarding City services, programs, and events – including mailers, social media management and advertising, static messaging, etc.
- Continued working with City departments and organizations to develop, evaluate and implement community programs and events, and corresponding communications strategies
- Worked with FAVA to continue the Mural Grant Program, completing the 3rd mural in downtown Oberlin

City Manager's Office

59

● Highlights of 2026 budget

- Increased personnel costs related to the addition of the City Manager, Community Liaison, Chief Building Official and Building Permit Technician
- Increased dues, training and travel costs due to professional memberships, trainings and conferences for the City Manager, Chief Building Official and Communications Manager
- Increased Allowances and Telephone line items to account for cell phones and communication allowances for department employees
- Increases for Copier/Computer to account for additional Adobe licenses and a new office copier
- Increases in the Temporary Contractuals line item include costs for organizational funding (now centralized in the City Manager's Office), Building Division software and materials, and additional marketing funds related to the Social Equity Plan
- Continued funding for the Mural Grant Program, website hosting & maintenance, communication subscriptions and promotions

City Manager's Office Budget



| 4102 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 279,417 | \$ 532,310 | \$ 579,450 | 8.86% |
| Operation | 70,315 | 119,450 | 332,150 | 178.07% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 349,732 | \$ 651,760 | \$ 911,600 | 39.87% |

Bed Tax

61

The Bed Tax revenue will continue to support the promotion of the City to visitors, tourists and consumers, as well as support quality of life aspects of the City's community development strategies through both internal efforts and contracted services managed by the City Manager's Office.

In addition to general promotional efforts, this will likely include the continuation and expansion of:

- *Easter Egg Hunt*
- *Chalk Walk*
- *Juneteenth Festival*
- *Tunes on Tappan Summer Concert Series*
- *Family Fun Nights*
- *Art Fair in the Square*
- *Halloween Spooktacular*
- *Walkin' In a Winter OBERLIN*

Police Department

62

● 2025 Department Review Highlights

- Purchased one marked police vehicle
- Hired Three (3) Lateral Full-Time Patrol Officers
- Participated in Lorain County Trunk or Treat and Shop With a Cop
- FY25 CPT Training includes 24 mandated hours in Use of Force, Ethics Laws, Legal Updates and Search & Seizure courses. Additional trainings include Officer Trauma & Wellness, Domestic Violence, Vehicle Dynamics, Report Writing and Leadership. A total of 40 hours of State mandated training was completed by each officer.

Police Department

63

Highlights of 2026 Budget

- **CAPITAL ITEMS**
 - One marked Ford Police Interceptor Vehicles
 - One Electric Pick Up Truck

Police Department Budget

64

| <i>1101</i> | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|--------------------|-------------------------|-----------------------------|-----------------|
| Payroll/Benefits | \$ 2,859,763 | \$ 3,126,781 | \$ 3,194,344 | 2.16% |
| Operation | 231,340 | 278,600 | 293,900 | 5.49% |
| Capital | 22,456 | 11,000 | 25,000 | 127.27% |
| Transfers & Debt | 98,873 | 103,796 | 79,568 | -23.34% |
| Total | \$ 3,212,433 | \$ 3,520,177 | \$ 3,592,812 | 2.06% |

Police Department

65

- **Unfunded Requests/Unmet Needs**
 - Evaluate the need for full-time police positions
 - Evaluate needs for building improvement for additional space

Fire Department

66

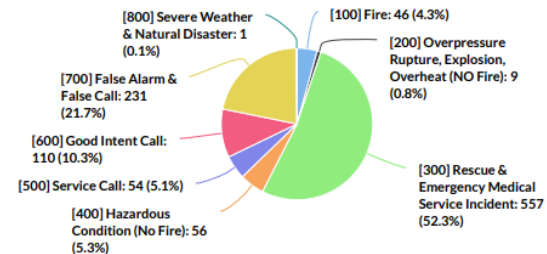
• 2025 Department Review Highlights

○ 1064 Emergency response (1/1/24 thru 11/21/2024)

- ✦ Fire/EMS – Average Response 0:04:25
- ✦ Average On Scene Time 22:44
 - ✦ 98 Overlapping calls (16.3%)
- ✦ Community Risk Reduction
 - ✦ ASHER training with County FDs and PDs
 - ✦ Continue to support Officer development through advanced training
 - ✦ Ohio Executive Fire Officer
 - ✦ Blue Card Incident Command
 - ✦ Expanded Fire Prevention

Incident Count by Series

| Incident Series | Count |
|---|-------|
| [100] Fire | 46 |
| [200] Overpressure Rupture, Explosion, Overheat (NO Fire) | 9 |
| [300] Rescue & Emergency Medical Service Incident | 557 |
| [400] Hazardous Condition (No Fire) | 56 |
| [500] Service Call | 54 |
| [600] Good Intent Call | 110 |
| [700] False Alarm & False Call | 231 |
| [800] Severe Weather & Natural Disaster | 1 |



Fire Department

67

Highlights of 2025

First full year with a 4th Full-Time Driver/Operator

Current Part-time staffing:

- Goal to have 20 part-time members
 - Currently 18 with plans to hire 2 more before end of the year.
 - We have a list of potential candidates that we are interviewing

Fire Department

68

- **Rescue 44**

- Goal to supplement EMS services with CLCAD

| Transport / Non-transport | Count of Incidents |
|---|--------------------|
| □ Non-Transport | 11 |
| Patient Evaluated, No Treatment/Transport Required | 4 |
| Patient Refused Evaluation/Care (Without Transport) | 7 |
| □ Transport | 32 |
| Patient Treated, Transported by this EMS Unit | 32 |
| Grand Total | 43 |



Fire Department

69

2026 Capital Purchases / Improvements Planned (\$62,000)

- Replace Camera System (\$32,000)
- Emergency Lighting Upgrades (\$8,500)
- Replace Fire Hose (\$5,000)
- Communications Upgrades
 - ✦ Program new radios (\$12,000)
 - ✦ MDTs (\$4,500)

Fire Department Budget

| 1102 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|--------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 1,033,995 | \$ 1,133,730 | \$ 1,234,125 | 8.86% |
| Operation | 205,151 | 281,528 | 278,775 | -0.98% |
| Capital | 0 | 0 | 64,101 | 100.00% |
| Transfers & Debt | 21,518 | 41,690 | 19,764 | -52.59% |
| Total | \$ 1,260,664 | \$ 1,456,948 | \$ 1,596,765 | 9.60% |

Fire Department

71

- **Unfunded Requests/Unmet Needs**
 - Addition of more full-time Firefighters

City Council

72

- **2025 Department Review Highlights**
 - Represent the best interests of all residents of Oberlin
 - In addition to payroll and training expense, the budget also has an appropriation for unforeseen expenses
- **Highlights of 2026 budget**
 - Continue funding for various memberships, i.e., NLC, Mayor's Association, OML, NOACA, etc., training and travel expenses.
 - Continue funding for council meeting legal advertising
 - Ongoing Revenue Sharing payments to Pittsfield Township

City Council Budget

73

| 4101 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 100,355 | \$ 101,816 | \$ 135,244 | 32.83% |
| Operation | 102,404 | 195,200 | 163,700 | -16.14% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 202,759 | \$ 297,016 | \$ 298,944 | 0.65% |

Clerk of Council's Department Budget

74

● **2025 Department Review Highlights**

- Completed codified ordinance review and updates in collaboration with the Law Director.
- Provided ongoing support to City Council, Appointees/Department Heads, staff and the public by addressing legislative needs in a timely manner.
- Ensured compliance with Open Meetings Law to maintain transparency and accountability in all public meetings.
- Maintained adherence to Public Records Laws and best practices to safeguard legal and regulatory standards.
- Assisted with Liquor license renewal process ensuring compliance and timely processing.
- Assumed duties and responsibilities of the Oberlin City Treasurer, ensuring a smooth transition in financial oversight.
- Collaborated with City staff, Council members and Recruitment firm to arrange candidate interview sessions.
- Coordinated logistics including scheduling, room set up, and catering to ensure smooth and professional interview processes.

Clerk of Council's Department Budget

75

- **Highlights of 2026 budget**

- Overall budget addresses the:

- ✦ Funding for the ongoing maintenance and operation requirements of the office
- ✦ Support for the Clerk of Council and staff to attend professional development opportunities and essential training
- ✦ Continuation of the scanning and records storage project to digitize records and maintain efficient storage solutions.
- ✦ Funds allocated for the review and update of the Oberlin Codified Ordinances.
- ✦ Implementation and training for the NextRequest Records Management Software Platform

Clerk of Council's Department Budget

76

| 4105 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 200,169 | \$ 217,453 | \$ 224,740 | 3.35% |
| Operation | 40,110 | 73,200 | 77,900 | 6.42% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 240,278 | \$ 290,653 | \$ 302,640 | 4.12% |

Clerk of Council's Department Budget

77

- **Unfunded Requests/Unmet Needs**
 - Hiring a licensed archivist or Records Management Consultant firm to asses records management processes.
 - Transition to MuniCode for Online Code Publishing and Management

Finance Department

78

- **2025 Department Review Highlights**
 - Assist the city in maintaining financial stability
 - Provide service to nearly 3000 utility customers and over 200 city employees
 - Address thousands of phone calls annually
 - Continue to encourage paperless billing and automatic payments, and continue to offer alternate payment methods
 - Provide fiscal and insurance functions
 - Involved in nearly every project, capital or otherwise
 - Implementing new process for time clocks and time sheets

- **Highlights of 2026 budget**
 - Sustaining budget in order to provide key services
 - Continue to encourage usage of automatic bill payments and email bills
 - Manage approved rate increases, new large Industrial utility billing, and continue to work through new operational matters
 - Continue new implementation for time clocks and time sheets
 - New software system which will include Assets, Utility, Payroll, Accounts Payable, Budgeting, and Dashboard for the City website

Finance Department Budget

80

| 4103 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 636,782 | \$ 693,629 | \$ 692,709 | -0.13% |
| Operation | 42,854 | 180,250 | 641,250 | 255.76% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 10,000 | 10,000 | 10,000 | 0.00% |
| Total | \$ 689,637 | \$ 883,879 | \$ 1,343,959 | 52.05% |

Finance Department

81

- **Unfunded Requests/Unmet Needs**
 - Additional functions and duties with no increase in full-time staff, although responsibilities continue to grow for the finance office, the office has not added additional full-time employees for over 20 years

Law Department

82

● 2025 Department Review Highlights

- Nearing the conclusion of the annexation of 225 acres of land in Pittsfield Township for development as an industrial park.
- Facilitated the transfer of surplus real estate for the development of affordable housing.
- Hired a new Administrative Assistant in the Prosecutor's office.
- Oversee contract for prosecutorial services.
- Review and approve all city contracts.
- Review, revise, and draft legislation and memorandums to City Council.
- Served as Interim City Manager.
 - ✦ Coordinated with department heads and the Finance Department in developing the 2025 Budget.
 - ✦ Conducted regular meetings with administrative department heads to assist and facilitate department goals and objectives
 - ✦ Assist in Council meeting agendas
 - ✦ Served on Comprehensive Plan Implementation Subcommittee, Green Acres Development Committee, and the City Manager Search Implementation Committee

Law Department

83

- **2025 Department Review Highlights (cont.)**
 - Provide legal assistance and advice to council appointees and administrative department heads.
 - Continued to provide legal assistance to the Human Resources Administrator on civil service and personnel issues.
 - Continued the certification of delinquent utility accounts and nuisance abatement assessments for collection to the County Auditor on a quarterly basis.
 - Continued the certification of delinquent utility accounts and nuisance abatement assessments for collection to the County Auditor quarterly.
 - Served on the City Records Commission and as legal counsel to the OCIC as needed.

- **Highlights of the 2026 budget**
 - None

Law Department Budget

84

| 4104 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 193,556 | \$ 252,163 | \$ 254,618 | 0.97% |
| Operation | 92,701 | 165,850 | 207,350 | 25.02% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 0 | 0 | 0 | 0.00% |
| Total | \$ 286,257 | \$ 418,013 | \$ 461,968 | 10.52% |

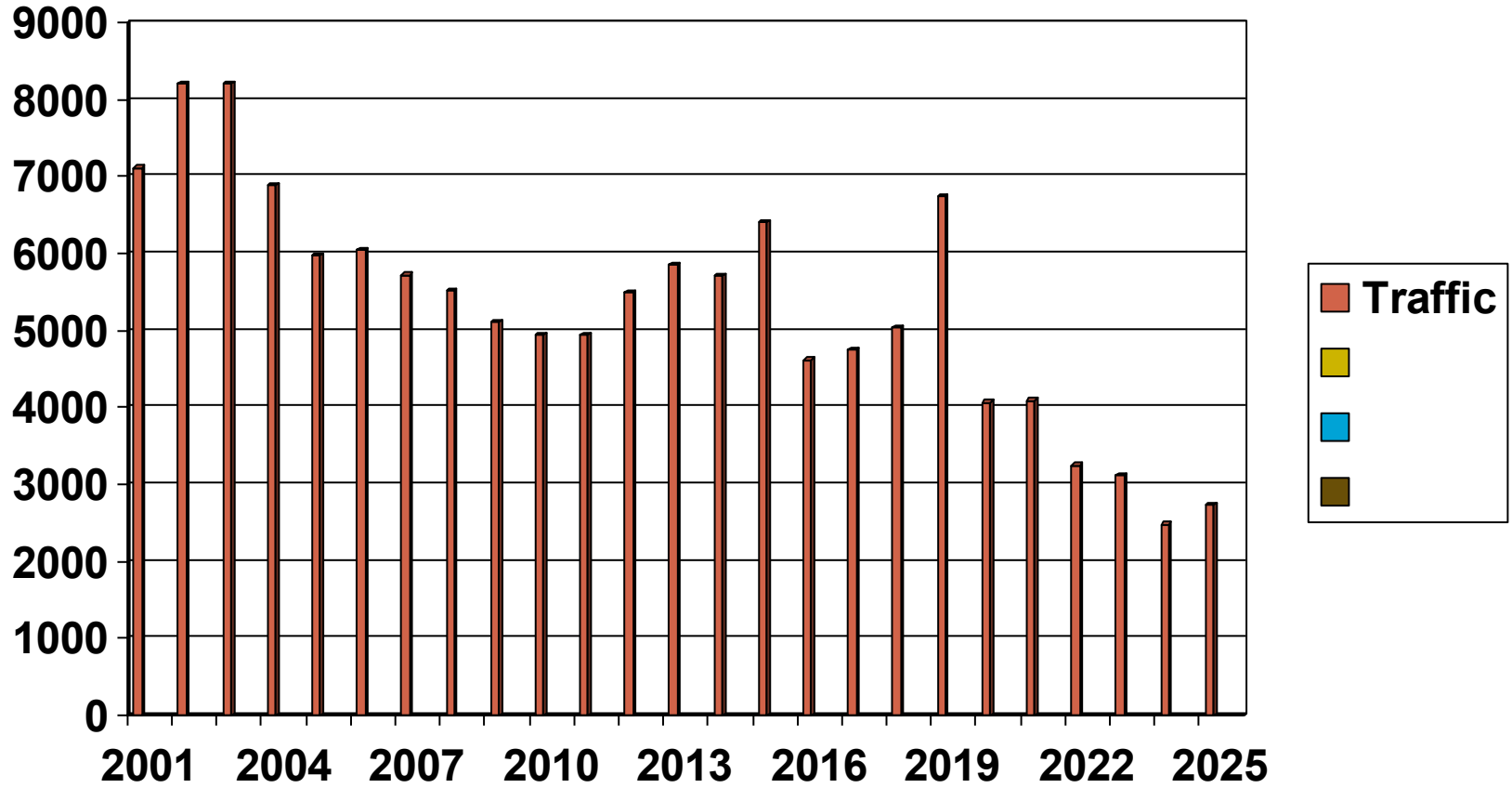
Municipal Court

85

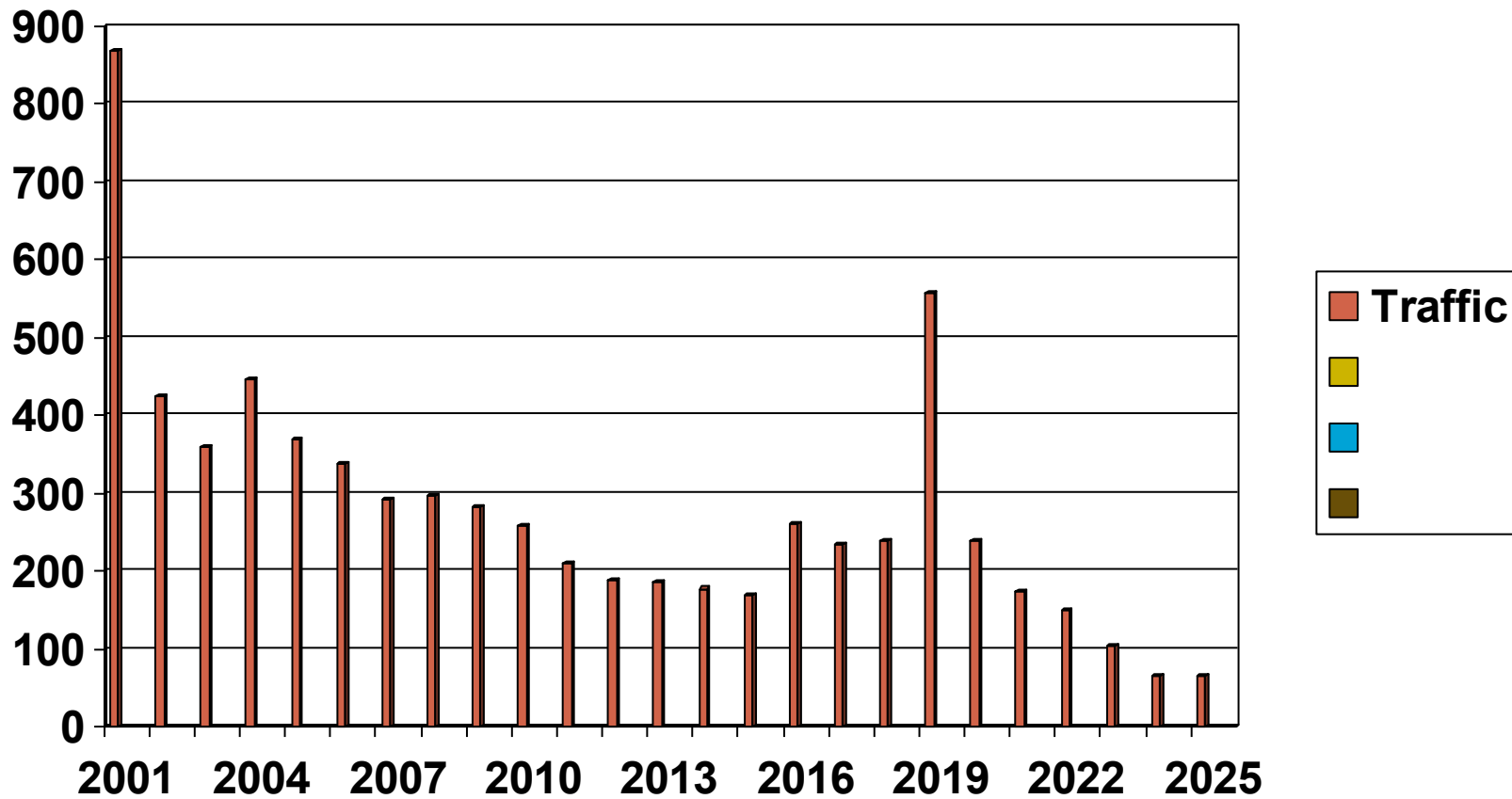
- 2025 Department Review Highlights
 - Civil Filings 2017 – 840; 2018 – 892; 2019 981; 2020 713; 2021- ; 2022 997; 2023 1,138; 2024 1,332; 2025 projected 1361
 - Traffic low maintenance cases – slight [increase] ↓in filings- remains very low [see following slides]
 - High maintenance criminal & traffic cases – Decrease continues- See following slides]
 - Oberlin filings down: Since 2001 - OVI ↓ 75%; MISDEMEANOR ↓65%; CR MISDEMEANOR ↓ 88% [WITHOUT WALMART CASES] [only 32 Criminal Misdemeanor cases the entire year – projected compared to 265 Criminal Misdemeanor cases in 2001 with no Walmart]
 - FELONY ↓ 62%

Traffic cases Filed 2001- 2024 [Actual]
2025 [Projected]
All Agencies

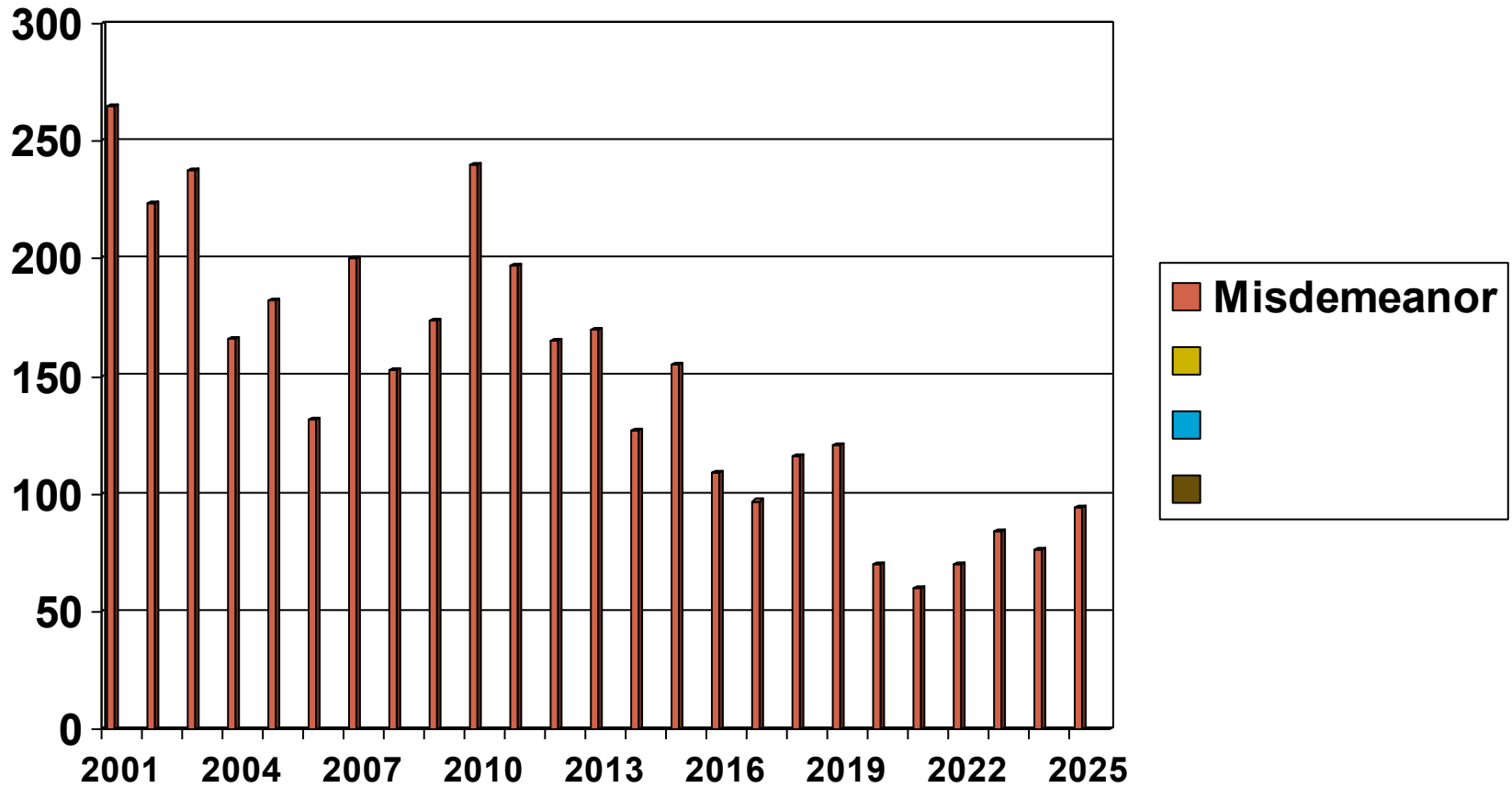
86



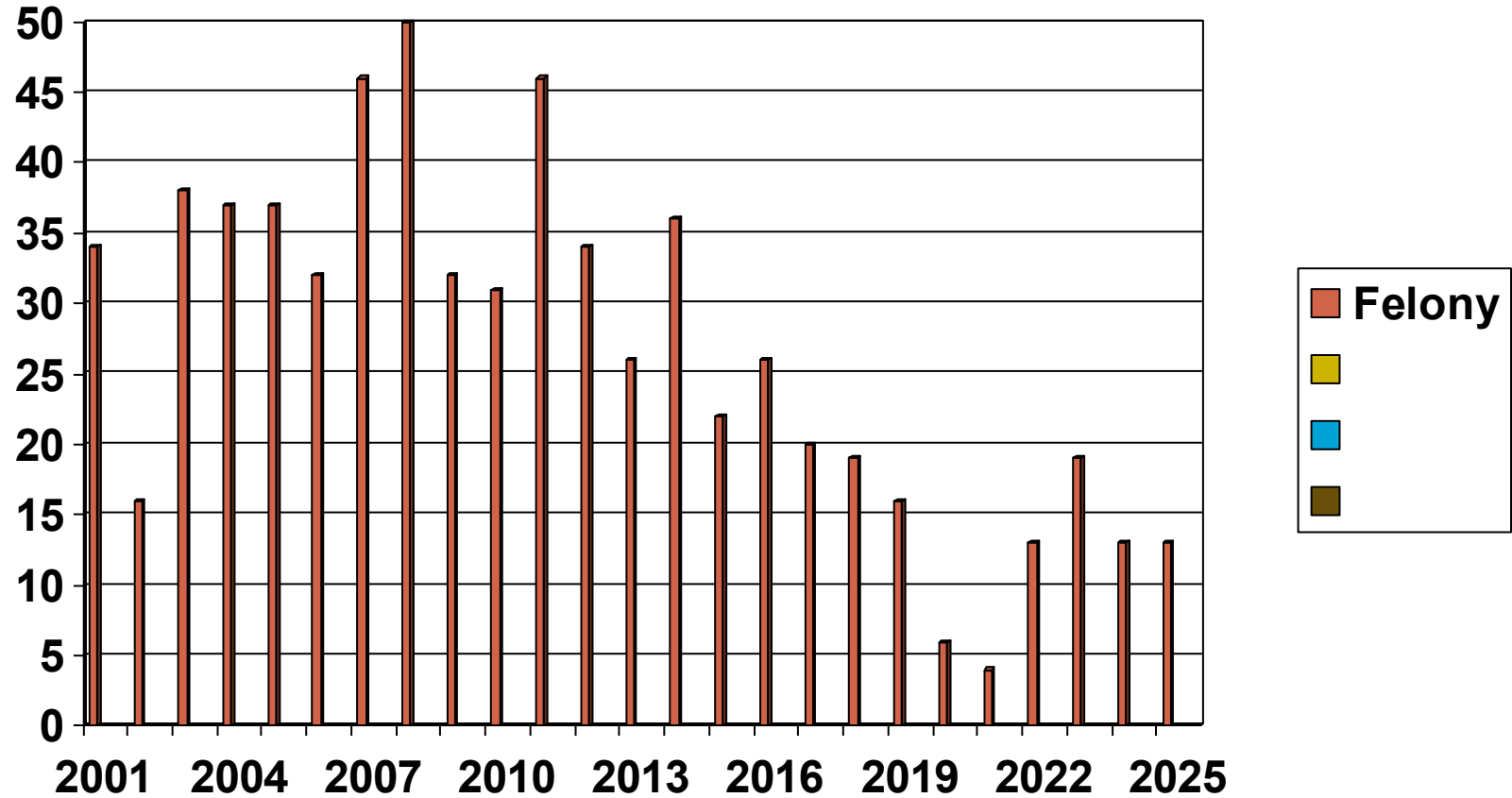
Traffic cases Filed 2001-2024 [Actual]
Projected 2025
Oberlin



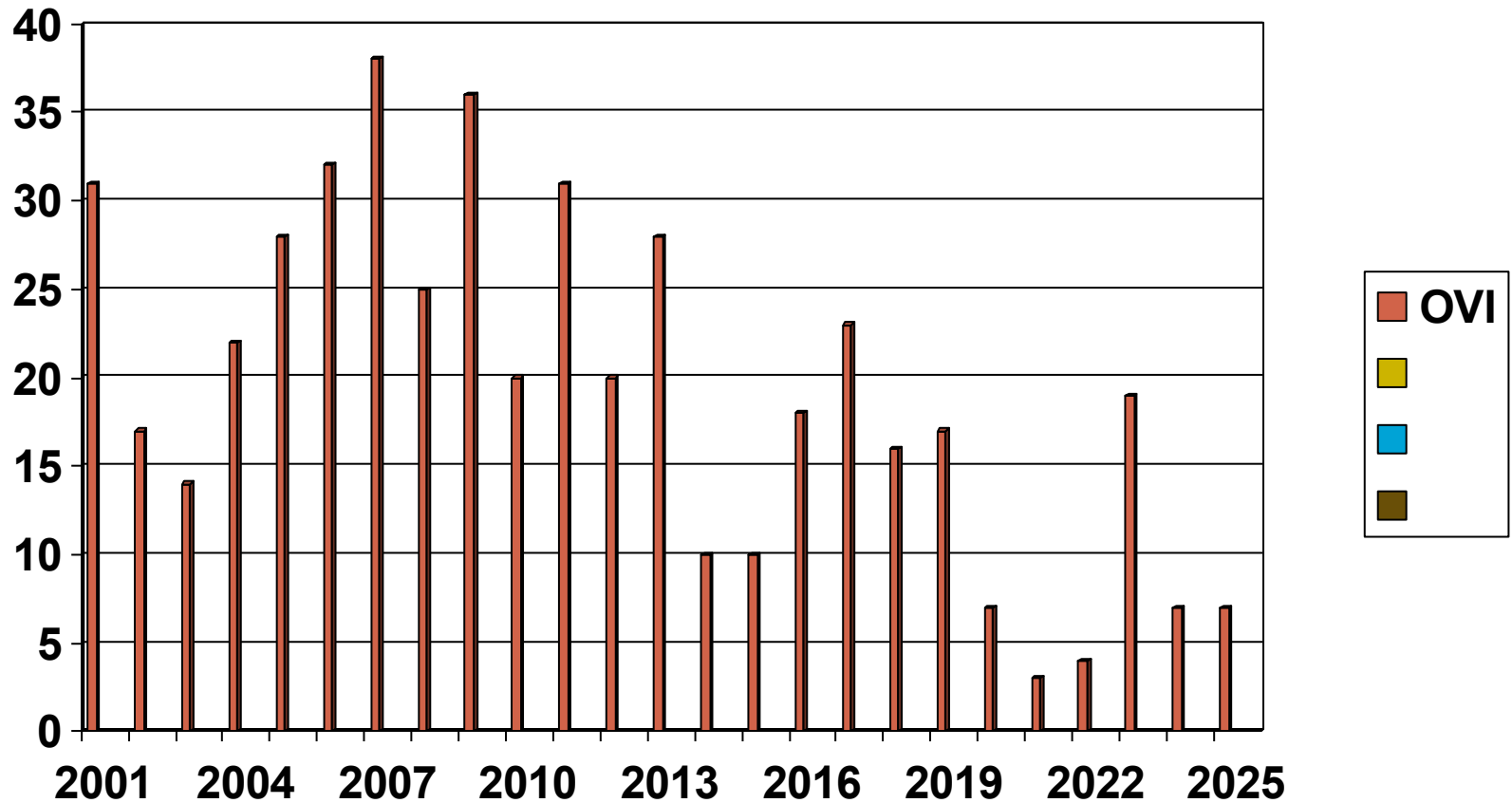
Misdemeanor cases Filed 2001-2024 2025 Projected - Oberlin



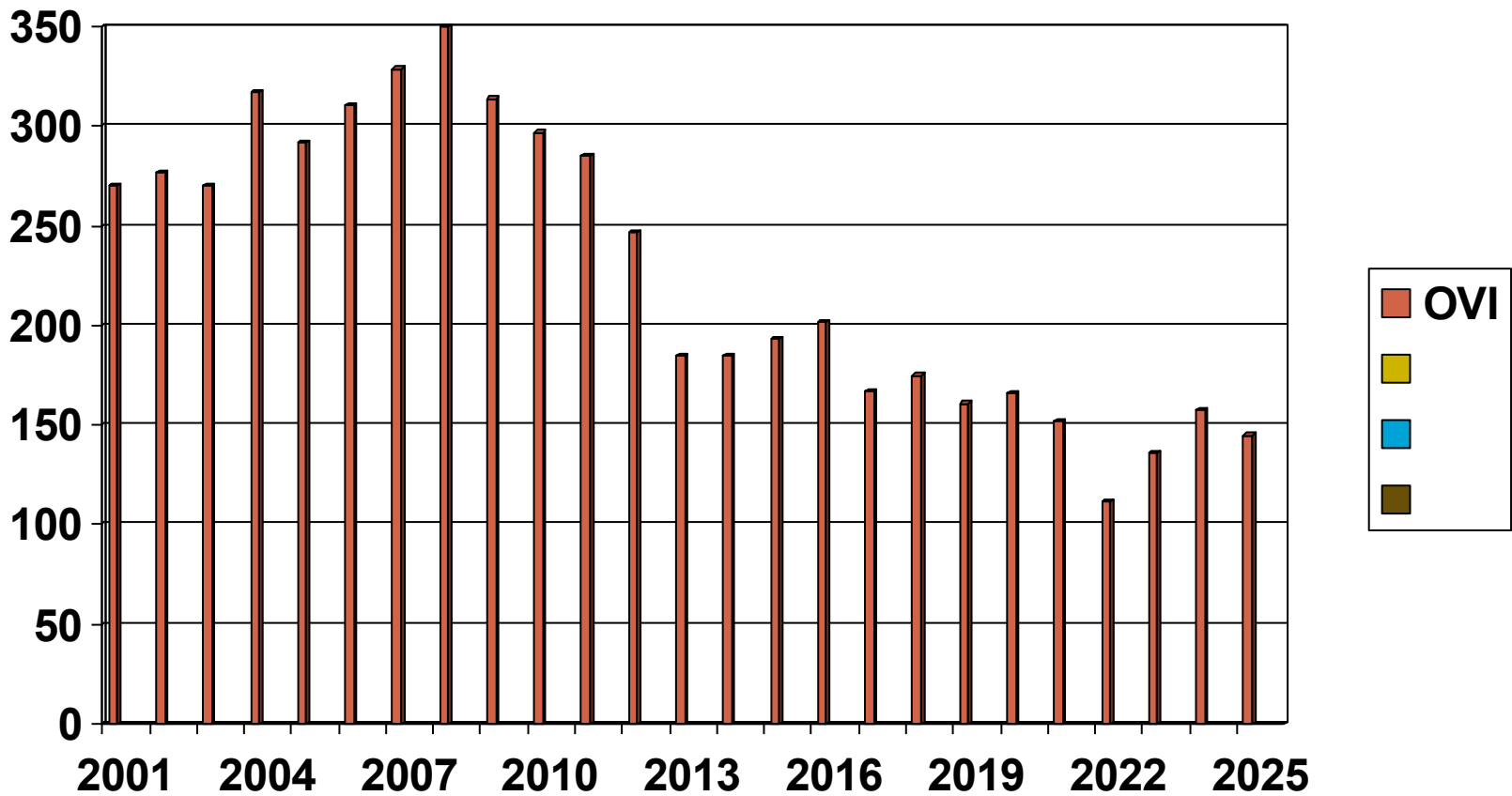
Felony cases Filed 2001-2024 2025 Projected Oberlin



OVI cases Filed 2001-2024 2025 Projected Oberlin

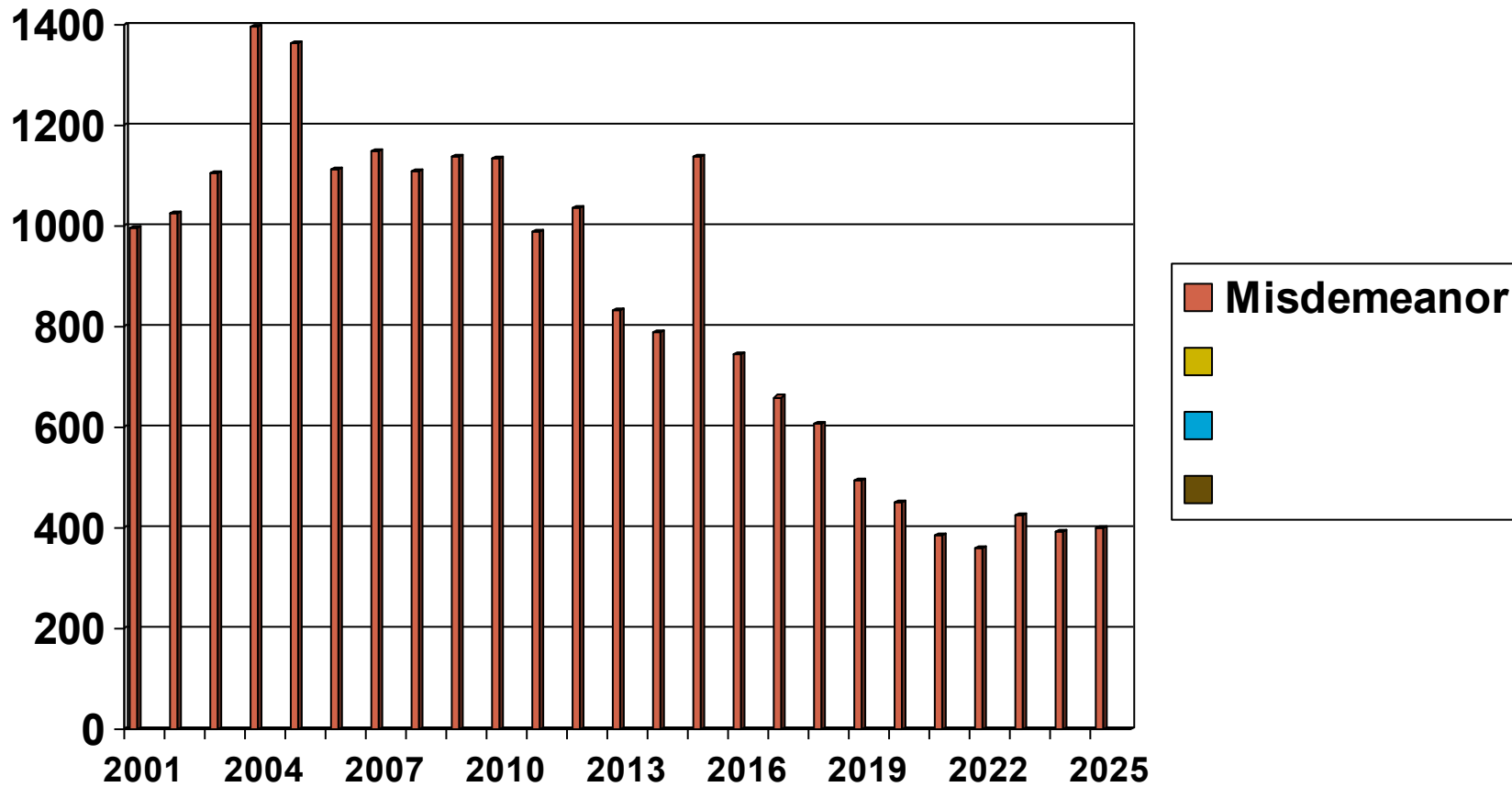


OVI cases Filed 2001-2024 [Actual]
2025 [Projected]
All Agencies

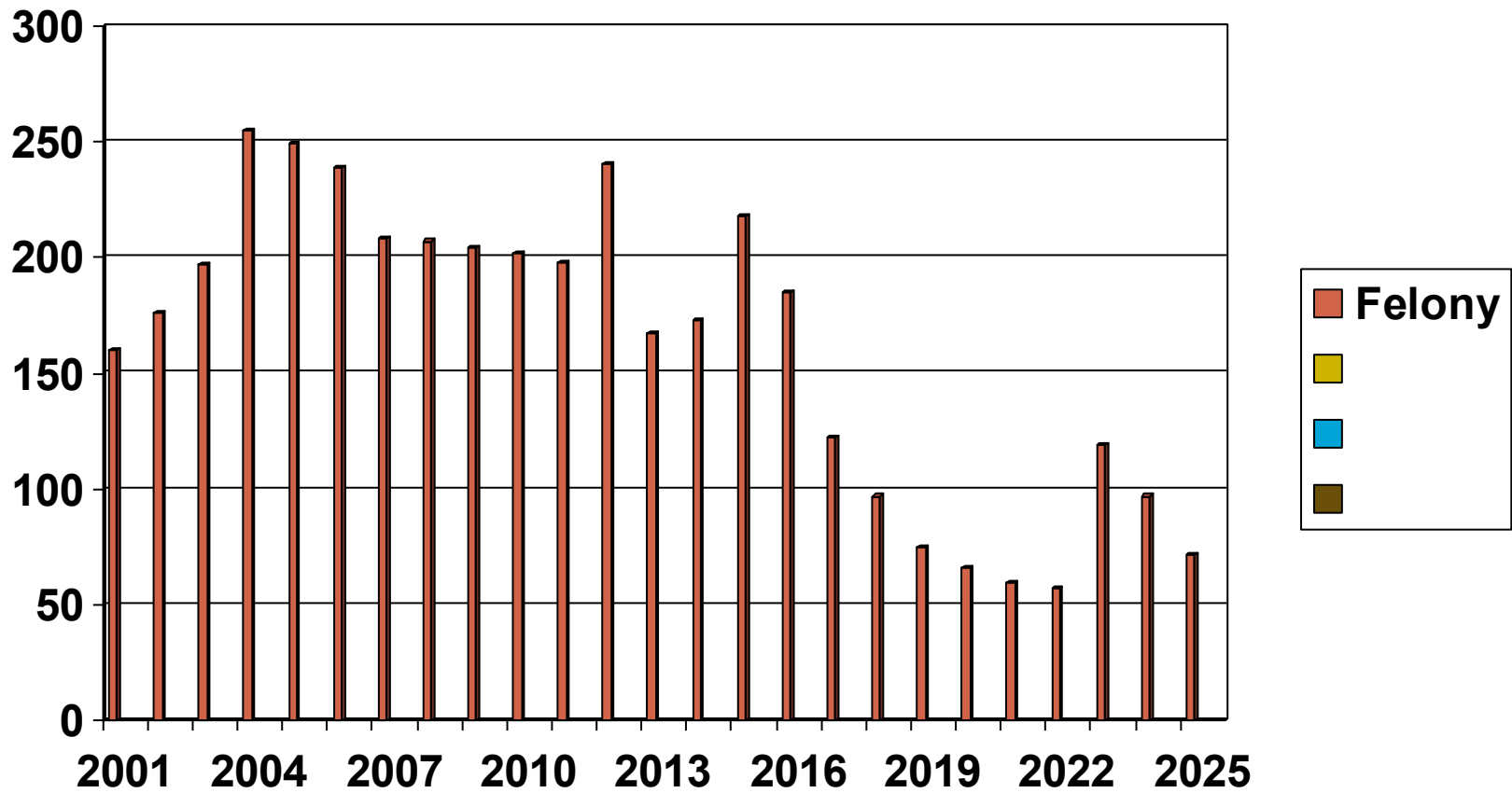


Misdemeanor cases Filed 2001-2024 [actual] 2025 [Projected] All Agencies

92



Felony cases Filed 2001-2024 [Actual]
2025 [Projected]
All Agencies



Revenue from Criminal/Traffic Cases – Comparison January-October 2019-2025

94

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total: | 680,164.18 | 408,756.78 | 454,878.28 | 335,287.35 | 332,852.98 | 278,555.02 | 300,253.07 |

Municipal Court

95

- Highlights of 2026 budget
 - No significant changes

Municipal Court Budget

96

| 4108 | 2024 Actual | 2025 Adj. Budget | 2026 Proposed Budget | % Change |
|-----------------------------|-------------|------------------|----------------------|----------|
| Payroll/Benefits | \$ 681,644 | \$ 719,713 | \$ 796,975 | 10.74% |
| Operation | 56,668 | 80,082 | 71,402 | -10.84% |
| Capital | 0 | 0 | 0 | 0.00% |
| Transfers & Debt | 10,962 | 10,473 | 10,500 | 0.26% |
| Total | \$ 749,274 | \$ 810,268 | \$ 878,878 | 8.47% |

Municipal Court

97

- **Unmet Needs**
 - Space requirements for Community Control Dep't
 - Space requirements for confidential attorney-client meetings
 - Space requirements for victim-witnesses
 - Court Magistrate & space requirements for Magistrate
 - Jury box and jury room enhancements and improvements

Wrap up Discussion

98

Reserve Fund Calculations (Ord. No. 19-55) - Year-end 2024

| | A | B | C | B x C | Unencumbered | D | B x D | Unencumbered |
|------------------------------|----------------------|------------|---------|-----------|--------------|---------|------------|--------------|
| | (1) | (2) | | | Balance | | (3) | Balance |
| | Prior Year | Projected | Minimum | Minimum | Under | Maximum | Maximum | Above |
| | Unencumbered Balance | Revenues | Percent | Amount | Minimum | Percent | Amount | Maximum |
| General Fund | 9,349,745 | 11,705,198 | 45% | 5,267,339 | N/A | 110% | 12,875,718 | N/A |
| Water Fund | 1,416,499 | 2,532,727 | 65% | 1,646,273 | 229,774 | 125% | 3,165,909 | N/A |
| Wastewater Fund | 2,569,635 | 1,769,849 | 65% | 1,150,402 | N/A | 125% | 2,212,312 | 357,323 |
| Refuse/Recycling Fund | 988,275 | 1,477,144 | 45% | 664,715 | N/A | 110% | 1,624,859 | N/A |
| Electric Fund | 9,193,219 | 18,294,255 | 45% | 8,232,415 | N/A | 110% | 20,123,681 | N/A |

(1) 2024 Year-end actual non-GAAP unencumbered cash balance; for Enterprise funds the operating and capital reserve funds will be combined when calculating the total estimated reserves available.

(2) 2025 Current Year Projected Revenues, excluding transfers from the Enterprise funds' operating funds to their respective capital reserve funds. GF advances to the Refuse fund are included (none anticipated for 2025).

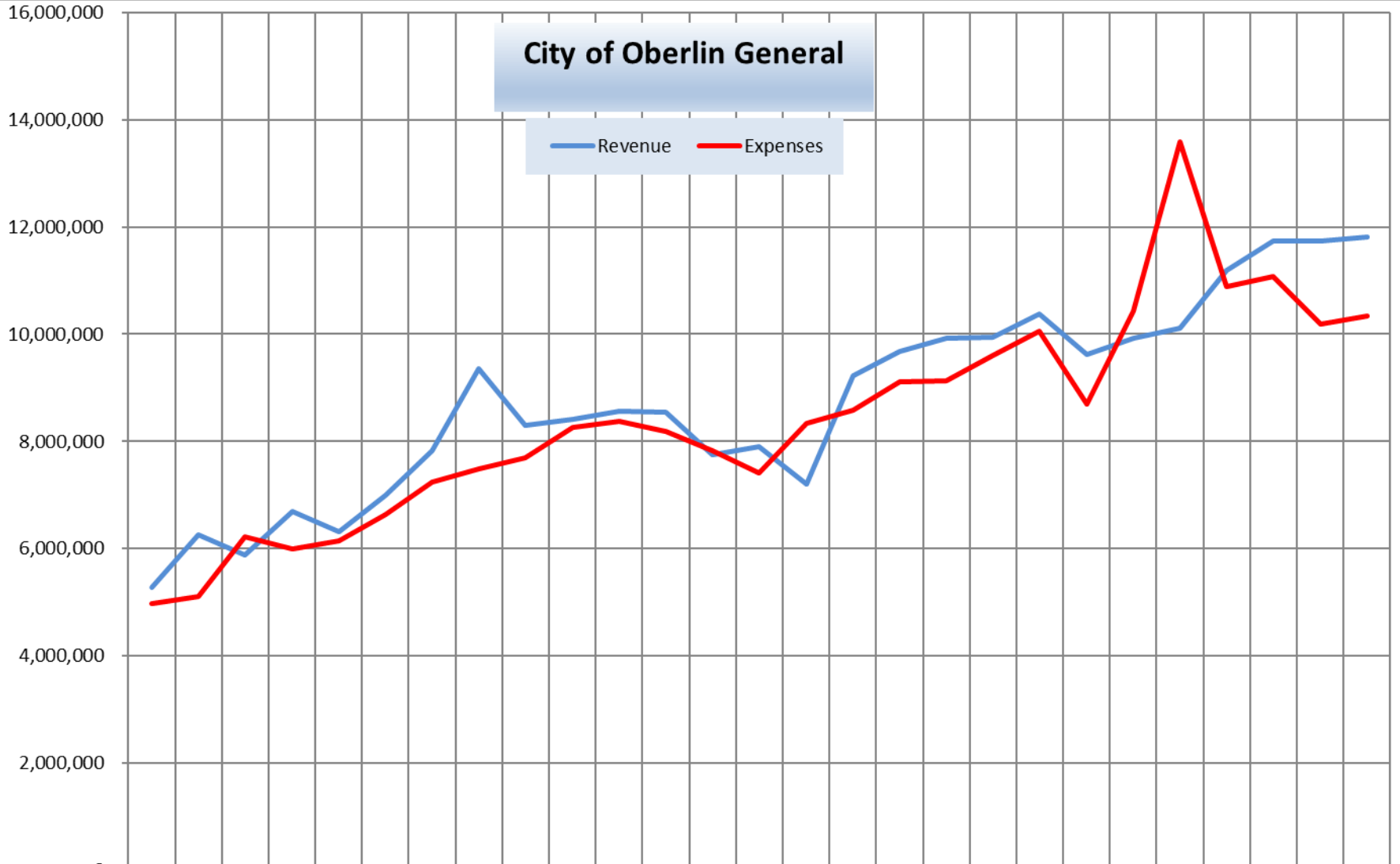
(3) The Maximums for the Enterprise Funds may be surpassed when planning for significant capital equipment or capital project expenses, i.e. replacement engine generators (OMLPS), plant renovations/upgrades (Water, Wastewater, OMLPS), etc.

Note: The Water and Sanitary Sewer Funds are set at higher minimum and maximum percentages due to the higher degree of capital/infrastructure expenses incorporated in their annual budget. Recurring expenses can be extremely detrimental when offsetting recurring expenditure reductions and/or revenue enhancements aren't implemented at the same time.

Summary: The amount below minimum in the Refuse fund is anticipated to reduce over time due to the recent residential and anticipated upcoming commercial refuse rate increases.

City of Oberlin General

Revenue Expenses



| | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | BUD G 2025 | PRO J 2026 |
|----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------------|------------|
| Revenue | 5,28 | 6,26 | 5,89 | 6,68 | 6,30 | 6,99 | 7,82 | 9,35 | 8,29 | 8,40 | 8,55 | 8,55 | 7,75 | 7,89 | 7,19 | 9,21 | 9,67 | 9,92 | 9,94 | 10,3 | 9,62 | 9,91 | 10,1 | 11,1 | 11,7 | 11,7 | 11,8 |
| Expenses | 4,97 | 5,10 | 6,23 | 5,99 | 6,13 | 6,63 | 7,25 | 7,48 | 7,69 | 8,26 | 8,37 | 8,19 | 7,82 | 7,41 | 8,34 | 8,57 | 9,11 | 9,12 | 9,60 | 10,0 | 8,69 | 10,4 | 13,5 | 10,8 | 11,0 | 10,1 | 10,3 |

Unencumbered Cash and Revenue Detail

102

| | Unencumbered | Local | | | | All GF | Current | Net |
|-----------|--------------|------------|------------------|------------|-----------|-----------------------|---------------------|-----------------|
| | Cash at YE | Income Tax | Government Funds | Estate Tax | Interest | Categories of Revenue | Yr Encum & Expenses | +/- |
| 2000 | 2,574,743 | 2,263,053 | 598,787 | 356,368 | 447,504 | 5,280,511 | 4,973,485 | 307,026 |
| 2001 | 4,012,169 | 2,411,829 | 592,781 | 383,122 | 723,327 | 6,264,499 | 5,107,943 | 1,156,556 |
| 2002 | 3,709,505 | 2,359,621 | 547,871 | 369,953 | 354,178 | 5,891,250 | 6,230,712 | (339,462) |
| 2003 | 4,434,839 | 2,392,455 | 607,478 | 492,031 | 229,027 | 6,687,096 | 5,990,426 | 696,670 |
| 2004 | 4,634,006 | 2,407,044 | 527,052 | 483,282 | 296,924 | 6,307,210 | 6,139,876 | 167,333 |
| 2005 | 5,010,640 | 2,825,777 | 547,341 | 203,526 | 635,474 | 6,996,565 | 6,634,493 | 362,072 |
| 2006 | 5,597,232 | 3,110,697 | 541,059 | 421,283 | 733,351 | 7,829,308 | 7,250,600 | 578,708 |
| 2007 | 7,498,633 | 3,307,691 | 719,970 | 782,946 | 1,211,386 | 9,352,301 | 7,484,562 | 1,867,739 |
| 2008 | 8,114,738 | 3,157,210 | 709,736 | 217,772 | 840,423 | 8,296,760 | 7,699,308 | 597,451 |
| 2009 | 8,273,278 | 3,351,255 | 612,424 | 340,482 | 817,396 | 8,403,350 | 8,261,265 | 142,084 |
| 2010 | 8,515,060 | 3,344,935 | 617,719 | 1,117,905 | 316,205 | 8,557,682 | 8,371,405 | 186,277 |
| 2011 | 8,908,989 | 3,419,264 | 615,708 | 818,183 | 271,416 | 8,550,363 | 8,191,992 | 358,371 |
| 2012 | 8,851,019 | 3,687,634 | 435,908 | 279,993 | 180,217 | 7,752,817 | 7,825,285 | (72,468) |
| 2013 | 9,356,245 | 3,738,969 | 336,284 | 599,548 | 158,141 | 7,899,337 | 7,411,016 | 488,322 |
| 2014 | 8,226,607 | 3,842,378 | 325,972 | 0 | 110,602 | 7,198,500 | 8,344,264 | (1,145,764) |
| 2015 | 8,913,992 | 5,153,904 | 347,405 | 1,991 | 162,468 | 9,215,157 | 8,576,070 | 639,087 |
| 2016 | 9,503,541 | 5,649,625 | 327,576 | 5,105 | 219,245 | 9,679,934 | 9,110,044 | 569,889 |
| 2017 | 10,327,815 | 5,624,538 | 332,685 | 296 | 314,053 | 9,925,622 | 9,124,811 | 800,811 |
| 2018 | 10,673,512 | 5,614,768 | 335,225 | 0 | 496,337 | 9,941,441 | 9,607,087 | 334,354 |
| 2019 | 11,021,764 | 5,646,630 | 365,096 | 0 | 638,786 | 10,382,444 | 10,047,641 | 334,803 |
| 2020 | 11,980,948 | 5,437,396 | 381,004 | 0 | 439,823 | 9,627,861 | 8,694,296 (1) | 933,565 |
| 2021 | 11,473,550 | 5,799,552 | 432,769 | 0 | 449,900 | 9,914,897 | 10,442,389 | (527,492) |
| 2022 | 8,019,864 | 6,186,487 | 467,049 | 0 | 331,802 | 10,115,613 | 13,582,907 | (3,467,294) (2) |
| 2023 | 8,644,399 | 6,804,562 | 478,919 | 0 | 514,654 | 11,190,036 | 10,880,394 | 309,642 |
| 2024 | 9,349,745 | 6,842,676 | 457,150 | 0 | 844,737 | 11,730,681 | 11,070,518 | 660,163 |
| BUDG 2025 | 10,900,172 | 6,678,000 | 424,850 | 0 | 965,000 | 11,739,616 | 10,189,189 | 1,550,427 |
| PROJ 2026 | 12,377,761 | 6,779,000 | 446,820 | 0 | 1,160,000 | 12,089,317 | 9,542,027 (3) | 2,547,290 |

(1) Coronavirus Relief Funds helped cover costs of General Fund safety forces

(2) Includes \$2,400,000 for land purchase South of Rte 20

(3) Includes an additional \$800,000 estimated unspent appropriations at Year-end

End

