

**Agenda**  
**Sylvania City Council**  
**December 19, 2011 7:30 p.m.**

1. Roll call.
2. Pledge of Allegiance to the United States of America led by Mrs. Westphal.
3. Additions to the agenda.
4. Approval of the December 5 meeting minutes.
5. Update from Town Crier Mike Lieber.
6.
  - a. Report from ING on required amendments to the OML 457 Deferred Compensation Plan; and,
  - b. proposed Ordinance 96-2011, authorizing the execution of the adoption agreement for the City's 457(b) Deferred Compensation Plan.
7. Proposed Ordinance 97-2011, making certain adjustments to account allocations within the fund appropriations for the current fiscal year.
8. Proposed Ordinance 98-2011, approving the 2012 operating budget.
9. Council appointments;
  - a. proposed Resolution 13-2011, re-appointing Frank Kozak to the Zoning Board of Appeals;
  - b. proposed Resolution 14-2011, re-appointing Carol Lindhuber to the Zoning Board of Appeals;
  - c. proposed Resolution 15-2011, re-appointing Katie Cappellini to the SAJRD Board of Trustees for the calendar year 2012; and,
  - d. proposed Resolution 16-2011, re-appointing Bruce Groves to a three year term on the SAJRD Board of Trustees;
10. Confirmation of Mayor Stough's re-appointment of Ken Marciniak to the Municipal Planning Commission.
11. Committee reports.
12. Committee referrals.

Minutes of the Meeting of Council  
December 5, 2011

The Council of the City of Sylvania, Ohio met in regular session on Monday, December 5, 2011 at 7:30 p.m. with Mayor Craig A. Stough in the chair. Roll was called with the following members present: V. Michael Brown, Katie Cappellini, Doug Haynam, Sandy Husman, Mark Luetke, Todd Milner, Mary J. Westphal (7); absent:(0).

Roll call: all present.

Mr. Milner led the Pledge of Allegiance to the United States of America.

Pledge of Alleg.

Mayor Stough stated that Council will now consider agenda item 3.

Requests were made for the following additions to the agenda:

Additions to the agenda.

- 7a. Finance Committee report and schedule a meeting.
- 7b. Economic Development sub-Committee report.
- 9. Proposed Ordinance 95-2011.
- B. November bank reconciliation.

Mr. Haynam moved, Mrs. Husman seconded, to approve the agenda as amended; roll call vote being: Brown, Cappellini, Haynam, Husman, Luetke, Milner, Westphal (7) yeas; (0) nays. The motion carried.

Mayor Stough stated that Council will now consider agenda item 4.

Mr. Milner presented the November 21 minutes. Mr. Milner moved, Mr. Haynam seconded, that since the Mayor, members of Council, and others had been furnished copies of these minutes prior to this meeting, Council dispense with the reading of these minutes at this time, and the journal of the minutes of the regular meeting of November 21, 2011 be approved as submitted, provided there are no amendments from other members of Council; roll call vote being: Cappellini, Haynam, Husman, Luetke, Milner, Westphal, Brown (7) yeas; (0) nays. The motion carried.

Approval of the Nov. 21 minutes.

Mayor Stough stated that Council will now consider agenda item 5.

Service Director Kevin Aller's report and recommendation for approval of the final invoice for the Alexis Road Joint Project with ODOT was placed on file. Mr. Milner presented and read aloud by title only, proposed Ordinance No. 94-2011, a written copy of same having been previously furnished to each member of Council, "Authorizing the Mayor and Director of Finance to approve the final invoice for this City's agreement with the Ohio Department of Transportation for the SR 184 (Alexis Road) Improvement Project which reflects the actual materials used and work performed on the project; appropriating funds therefore in the amount of \$58,399.99; and declaring an emergency. Mr. Milner moved, Mr. Luetke seconded, that Council dispense with the Second and Third Readings of said Ordinance; roll call vote being: Haynam, Husman, Luetke, Milner, Westphal, Brown, Cappellini (7) yeas; (0) nays. The motion carried.

Ordinance 94-2011, "...approve final invoice... Alexis Road..."

Minutes of the Meeting of Council  
December 5, 2011

Mr. Milner moved, Mr. Luetke seconded, that Ordinance No. 94-2011 be enacted as an emergency measure as declared therein; roll call vote being: Husman, Luetke, Milner, Westphal, Brown, Cappellini, Haynam (7) yeas; (0) nays. The motion carried.

Mayor Stough stated that Council will now consider agenda item 6.

Mr. Haynam presented the notice from the Ohio Division of Liquor Control of the transfer of a C1, beer only in original containers for carry out only until 1:00 a.m., and a C2, wine and certain prepackaged mixed drinks in sealed containers for carry out only until 1:00 a.m., permit from Speedway Beverage, LLC, d/b/a Speedway 3670, 6601 Monroe St. to Speedway, LLC, d/b/a Speedway 3670, 6601 Monroe St.. Mr. Haynam moved, Mr. Milner seconded, not to request a hearing on permit number 84189942175; roll call vote being: Luetke, Milner, Westphal, Brown, Cappellini, Haynam, Husman (7) yeas; (0) nays. The motion carried.

No hearing requested for transfer of liquor permit at Speedway, 6601 Monroe.

Mayor Stough stated that Council will now consider agenda item 7.

Mr. Milner reported that the Finance Committee met on December 2 to work on the 2012 operating budget, and balance the 2011 budget. The challenge for 2011 is getting into reserves in order to balance. The committee will meet monthly in 2012 to closely monitor it. The committee will meet again on December 15 at 7:30 a.m., and January 5, 2012 at 7:30 a.m.

Finance Comm.  
Dec. 15, 7:30 a.m., Jan. 5, 7:30 a.m.

Mr. Luetke reported that the Economic Development sub-Committee met at 6:30. They were updated on a variety of pending issues. The budget for these issues will be considered by the Finance Committee as they continue work on the 2012 budget.

'Econ. Dev. sub-committee report.

There were no items for 8 and Mayor Stough stated that Council will now consider agenda item 9.

The Service Director's report on Change Order No. 1 for the Highland Meadows and Griffith Park East Phase was placed on file. Mr. Brown presented and read aloud by title only, proposed Ordinance No. 95-2011, a written copy of same having been previously furnished to each member of Council, "Authorizing the Mayor and Director of Finance to approve Change Order No. 1 to this City's agreement with PHC, Inc., for the Highland Meadows and Griffith Park East Improvement Project which reflects the actual materials used and work performed on this project; increasing the contract amount by \$71,085.68; appropriating funds therefore; and declaring an emergency." Mr. Brown moved, Mr. Milner seconded, that Council dispense with the Second and Third Readings of said Ordinance; roll call vote being: Milner, Westphal, Brown, Cappellini, Haynam, Husman, Luetke (7) yeas; (0) nays. The motion carried.

Ordinance 95-2011, "...approve Change Order... Highland... Griffith Park..."

Minutes of the Meeting of Council  
December 5, 2011

Mr. Brown moved, Mrs. Husman seconded, that Ordinance No. 95-2011 be enacted as an emergency measure as declared therein; roll call vote being: Westphal, Brown, Cappellini, Haynam, Husman, Luetke, Milner (7) yeas; (0) nays. The motion carried.

Mayor Stough stated that Council will now consider agenda item 10.

There was discussion on the possibility of Perrysburg and Sylvania Township going on the ballot to allow them to withdraw from TARTA. The City of Sylvania will monitor the situation, and invite our TARTA representative to give an update on his perspective. TARTA issue.

Mayor Stough stated that all items on the agenda had been considered. Mr. Haynam moved, Mr. Luetke seconded, that this meeting adjourn; all present voting yea (7); (0) nays. The motion carried and the meeting adjourned at 8:10 p.m. Adjournment.

---

Clerk of Council

---

Mayor



6a

ING FINANCIAL PARTNERS

RETIREMENT SERVICES

Janet N. Schoolcraft  
Managing Director

TO: Ohio Cities and Municipalities Participating in the OML 457 Deferred Compensation Plan

The Pension Protection Act of 2006 (PPA) requires that 457 deferred compensation plans offered by governmental entities be amended by the end of the 2011 plan year. Since OML's plan year is the calendar year, the OML 457 Plan Document must be amended by December 31, 2011. To keep your OML plan document in compliance the attached restated plan document includes the required provisions.

In addition to the PPA language, this document also includes certain provisions of recent federal tax legislation under the Heroes Earnings Assistance and Relief Tax Act of 2008 (HEART) and the Worker, Retiree, and Employer Recovery Act of 2008 (WRERA).

Specifically, the new provisions in the plan document are as follows:

- Amending the definition of Compensation to include differential wage payments. Differential pay is the amount an employer voluntarily pays an individual who has been called to active military service as a way of replacing some or all of the difference between the individual's military pay and the compensation the individual would have received from the employer had he remained in active employment.
- Permitting a terminated employee to defer certain amounts after termination of employment if the amounts would otherwise be paid or made available by the later of (1) 2- 1/2 months following severance from employment or (2) the end of the year in which the termination of employment occurred.
- Permitting a plan participant to take an unforeseeable emergency withdrawal for certain events impacting his primary beneficiary under the plan.
- Providing beneficiaries of participants on military leave with the same benefits as the plan provides to beneficiaries of other participants whose employment is terminated by death.
- Enabling a nonspousal beneficiary to directly roll over eligible amounts to an inherited IRA.
- Enabling participants and spousal beneficiaries to directly roll over amounts to a Roth IRA.
- Incorporating by reference the waiver of the 2009 minimum distribution requirement pursuant to WRERA.

In addition, 2 plan design enhancements have been included:

- Allowing for in-service withdrawals of Small Account Balances if the balance of the account is \$5000 or less and no contributions have been made for at least 2 years prior to distribution.

It is important that this be taken to your city council or approving board and that it be adopted via resolution prior to the end of 2011.

Please call me if you have any questions.

Sincerely,

1700 Lyons Road, Suite D  
Dayton, OH 45458-1882  
Toll Free: 800.451.4702 Ext. 4010395

Tel.: 937.428.0395  
Fax: 937.434.1675  
Email: Jan.Schoolcraft@us.ing.com

Registered Representative of ING  
Financial Partners, Inc. Member SIPC.

62

**ORDINANCE NO. 96-2011**

**AUTHORIZING THE MAYOR AND DIRECTOR OF FINANCE TO EXECUTE THE ADOPTION AGREEMENT FOR THE CITY'S 457(b) DEFERRED COMPENSATION PLAN; ADOPTING THE 457(b) DEFERRED COMPENSATION PLAN PLAN DOCUMENT; AND DECLARING AN EMERGENCY.**

WHEREAS, the Pension Protection Act of 2006 requires that 457 deferred compensation plans offered by governmental entities be amended by the end of the 2011 plan year; and,

WHEREAS, the City of Sylvania offers a 457(b) deferred compensation plan which therefore must be amended by the end of the year to comply with both the Pension Protection Act ("PPA") as well as the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART") and the Worker, Retiree, and Employer Recovery Act of 2008 ("WRERA"); and,

WHEREAS, the new provisions in the plan amend the definition of "Compensation" to include differential wage payments, permitting a terminated employee to defer certain amounts after termination of employment if the amounts would otherwise be paid or made available by the later of (1) 2 ½ months following severance from employment or (2) the end of the year in which the termination of employment occurred, permitting a plan participant to take an unforeseeable emergency withdrawal for certain events impacting his primary beneficiary under the plan, providing beneficiaries of participants on military leave with the same benefits as the plan provides to beneficiaries of other participants whose employment is terminated by death, enabling a nonspousal beneficiary to directly roll over eligible amounts to an inherited IRA, enabling participants and spousal beneficiaries to directly roll over amounts to a Roth IRA, incorporating by reference the waiver of the 2009 minimum distribution requirement pursuant to WRERA, also allowing for in-service withdrawals of Small Account Balances if the balance of the account is \$5000 or less and no contributions have been made for at least 2 years prior to

distribution;

WHEREAS, the Director of Personnel has recommended that the attached Adoption Agreement for 457(b) Deferred Compensation Plan be adopted and approved.

NOW, THEREFORE BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, \_\_\_\_\_ members elected thereto concurring:

SECTION 1. That the 457(b) Deferred Compensation Plan Plan Document attached hereto as "Exhibit A" is hereby adopted and that the Mayor and Director of Finance be, and they hereby are, authorized to execute the Adoption Agreement for 457(b) Deferred Compensation Plan attached hereto.

SECTION 2. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 4. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that the Deferred Compensation Plan Agreement and Plan Document must be approved and adopted prior to December 31, 2011. Provided this Ordinance received the affirmative vote of five (5) of more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings:            Yeas \_\_\_\_\_ Nays \_\_\_\_\_

Passed, \_\_\_\_\_, 2011, as an emergency measure.

\_\_\_\_\_  
President of Council

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Director of Law

APPROVED:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

**OHIO MUNICIPAL LEAGUE  
457(b)  
DEFERRED COMPENSATION PLAN  
PLAN DOCUMENT**

457(b) DEFERRED COMPENSATION  
PLAN  
PREAMBLE

The Employer hereby establishes the Code Section 457(b) Deferred Compensation Plan for Governmental Employers (the "Plan").

The Plan is established pursuant to applicable state law and is intended to comply with the provisions of Section 457(b) of the Internal Revenue Code of 1986, as amended, Income Tax Regulations thereunder and applicable law. The Plan consists of the provisions set forth in this basic plan document and the Adoption Agreement, and is applicable to each Eligible Individual.

ARTICLE I  
DEFINITIONS

As used in this Plan, the following words and phrases will have the meanings set forth herein unless a different meaning is clearly required by the context.

1.1 "Administrator" means the person(s), committee or organization appointed by the Employer pursuant to Section 5.2 to administer the Plan and perform administrative functions for the Plan as specified by the Employer.

1.2 "Adoption Agreement" means the separate agreement that is executed by the Employer and sets forth the elective provisions of the Plan. The Adoption Agreement is considered a part of the Plan.

1.3 "Age 50 Plus Catch-Up Contribution" means the catch-up contribution for Participants who attain age 50 by the end of the calendar year, as permitted under Section 414(v) of the Code and pursuant to Section 3.3.

1.4 "Beneficiary" means the individual, individuals or trust designated by the Participant in writing on a form acceptable to the Administrator, and received by the Administrator before the Participant's death, to receive any undistributed amounts under the Participant Account which becomes payable upon the Participant's death. A Beneficiary may designate his own Beneficiary. If a Participant or Beneficiary does not designate a Beneficiary in a form acceptable to the Administrator, then his estate will be deemed to be his Beneficiary. In addition, any Beneficiary designation will meet the requirements of applicable state law.

1.5 "Code" means the Internal Revenue Code of 1986, as now in effect or as hereafter amended. All citations to sections of the Code are to such sections as they may from time to time be amended or renumbered.

1.6 "Compensation" means for an Employee all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is

1.13 “Leased Employee” means any person (other than an Employee of the Employer) who, pursuant to an agreement between the Employer and any other person or entity (“leasing organization”) has performed services for the Employer (or for the Employer and related persons determined in accordance with Section 414(n)(6) of the Code) on a substantially full time basis for a period of at least one year, and such services are performed under primary direction or control by the Employer. Contributions or benefits provided for a leased employee by the leasing organization which are attributable to services performed for the Employer will be treated as provided by the Employer.

A leased employee will not be considered an employee of the Employer if: (a) such individual is covered by a money purchase pension plan sponsored by the leasing organization providing: (1) a nonintegrated employer contribution rate of at least 10 percent of compensation, as defined in Section 415(c)(3) of the Code, including amounts contributed pursuant to a salary reduction agreement which are excludable from the individual’s gross income under Section 125, 402(e)(3), 402(h)(1)(B), 403(b) or 132(f)(4) of the Code, (2) immediate participation, and (3) full and immediate vesting, and (b) leased employees do not constitute more than 20 percent of the Employer’s nonhighly compensated work force.

1.14 “Normal Retirement Age” means the age specified in the Adoption Agreement that is used for the Special 457 Catch-up Contribution election under Section 3.2. The Employer is not permitted to have more than one Normal Retirement Age for each Participant under all plans under Section 457(b) of the Code that it (together with any other entity required to be aggregated with the Employer under Sections 414(b), (c), (m) or (o) of the Code) sponsors.

1.15 “Participant” means any individual who has entered into a Participation Agreement to make deferrals under the Plan or has previously made deferrals under the Plan and who has not yet received a distribution of his entire Participant Account under the Plan.

1.16 “Participant Account” means the total of the Participant Deferral Account, the Participant 457 Rollover Account, and the Participant Non-457 Rollover Account for each Participant, the account established for a Beneficiary after a Participant’s death, and any account or accounts established for an alternate payee (as defined in Section 414(p)(8) of the Code).

1.17 “Participant Deferral Account” means that portion of the Participant Account (including any earnings and losses attributable thereon) established and maintained by the Administrator for each Participant with respect to his deferral of Compensation to the Plan, including any amounts transferred in accordance with Section 3.7.

- (a) An illness or accident of:
  - (1) the Participant or the Beneficiary
  - (2) the spouse of the Participant or Beneficiary, or
  - (3) the dependent of the Participant or Beneficiary;
- (b) Loss of the Participant's or Beneficiary's property due to casualty; or
- (c) Similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant or Beneficiary.

In addition, if permitted in the Adoption Agreement, an Unforeseeable Emergency means a severe financial hardship of the Participant resulting from an illness or accident of a primary Beneficiary designated by the Participant under the Plan.

A determination of an Unforeseeable Emergency will be based on each Participant's and Beneficiary's specific facts and circumstances.

## ARTICLE II PARTICIPATION

### 2.1 Eligibility

Each Eligible Individual will be a Participant in the Plan when he satisfies the eligibility requirements specified in the Adoption Agreement and has executed a Participation Agreement.

### 2.2 Determination of Eligibility and Effective Date of Participation

(a) The Administrator will determine whether an Eligible Individual has satisfied the eligibility requirements specified in the Adoption Agreement based upon information furnished by the Employer. Such determination will be conclusive and binding and the criteria for such determination will be applied uniformly to all Participants.

(b) The Participant will provide investment direction for contributions made to an Investment Product on such forms as may be required by the Provider.

### 2.3 Termination of Eligibility

In the event a Participant will go from a classification of an Eligible Individual to a non-Eligible Individual, such Participant will not be able to defer Compensation to the Plan until he is again reclassified as an Eligible Individual. The Participant Account of such inactive Participant will continue to be allocated any attributable earnings and losses based on the investment direction supplied by the Participant.

must be transferred to the Investment Product within 15 business days following the month in which these amounts would otherwise have been paid to the Participant.

## 2.7 Leave of Absence

Unless an election is otherwise revised, if an Employee is absent from work by leave of absence, deferrals under the Plan shall continue to the extent that Compensation continues.

# ARTICLE III CONTRIBUTIONS AND LIMITATIONS

## 3.1 Deferrals

(a) Except as provided in Section 3.2 and 3.3 and subject to any applicable law or under any applicable collective bargaining agreement, the maximum amount which may be deferred by a Participant in any taxable year will not exceed the lesser of (1) the applicable dollar amount provided under Section 457(b)(2) of the Code (adjusted for cost of living under Section 457(e)(15) of the Code) or (2) 100% of the Participant's Includible Compensation.

(b) If elected by the Employer in the Adoption Agreement, a Participant may elect to defer accumulated sick pay, accumulated vacation pay and back pay, provided the Participant enters into a Participation Agreement pursuant to Section 2.4 to defer such pay before the amounts would otherwise be paid or made available. A Participant who is a former Employee may defer accumulated sick pay, vacation pay and back pay, provided that the Participant enters into a Participation Agreement pursuant to Section 2.4 prior to the first day of the calendar month to defer such pay before the amounts would otherwise be paid or made available, provided that such amounts are payable within the later of 2 ½ months after the Participant's Severance from Employment or the end of the calendar year that includes the date of the Participant's Severance from Employment.

## 3.2 Special 457 Catch-Up Contributions

(a) In any one or more of a Participant's last three calendar years ending before the year in which the Participant attains Normal Retirement Age, as defined in the Adoption Agreement, the Participant may elect to defer an amount not exceeding the lesser of (1) twice the dollar amount permitted as a general deferral under Section 3.1 or (2) the sum of the maximum deferral permitted under Section 3.1 for the current tax year and as much of the applicable deferral limit under Section 457(b)(2) of the Code in prior years before the current tax year that had not previously been used ("underutilized amount"). For purposes of this Section, a prior year will be taken into account only if such year began after December 31, 1978, and the Participant was eligible to participate in the Plan during all or a portion of the prior year. A Participant may only make this election under this subsection once with respect to any plan under Section 457(b) of the Code of the Employer.

### 3.5 Participant Covered by More than one 457(b) Plan

If a Participant is or has been a participant in one or more other plans under Section 457(b) of the Code in the same calendar year, then the Plan and all such other plans will be considered as one plan for purposes of applying the limitations of this Article III. For this purpose, the Administrator will take into account any other such plan of the Employer under Section 457(b) of the Code and, to the extent the Participant provides the Administrator with sufficient information concerning his participation, any such other plans under Section 457(b) of the Code in which the individual participated in the same calendar year.

### 3.6 Excess Deferrals

(a) In the event that the limit on deferral contributions is exceeded pursuant to this Article III, the Administrator will direct the Provider as to the proper correction method permissible under applicable law, including calculation of any earnings or losses and the proper tax reporting with respect to such distributions as soon as administratively practicable after the Administrator determines that the amount is an excess deferral.

(b) A Participant who participates in the Plan and another 457(b) plan of another employer will be responsible for complying with the deferral limits of this Article III. In the event of an excess amount, the Participant will notify the Administrator so that the excess may be distributed as soon as practicable after the Administrator determines that the amount is an excess deferral.

### 3.7 Transfers from Other Plans under Section 457(b) of the Code

(a) If elected by the Employer in the Adoption Agreement, the Plan will accept transfers of amounts previously deferred under another plan under Section 457(b) of the Code maintained by another employer as defined in Section 457(e)(1)(A) of the Code.

(b) A transfer under subsection (a) will only be permitted if:

- (1) the transferring plan provides for the transfer of such amounts, and
- (2) the Participant has a benefit equal to the amount immediately after the transfer to least equal to the amount under the Plan immediately before the transfer.

(c) The Administrator may require such documentation from the transferring plan as it deems necessary to effectuate the transfer in accordance with Section 1.457-10(b) of the Income Tax Regulations and to confirm that the transferring plan is an eligible government plan as defined in Section 1.457-2(f) of the Income Tax Regulations. The amount so transferred will be credited to the Participant Deferral Account and will be held, accounted for, administered and otherwise treated in the same manner as amounts deferred under Section 3.1, except that the

### 3.10 Protection of Persons Who Serve In a Uniformed Service

(a) An Employee whose employment is interrupted by qualified military service under Section 414(u) of the Code or who is on a leave of absence for qualified military service under Section 414(u) of the Code may elect to make additional deferrals upon resumption of employment with the Employer equal to the maximum deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the deferrals, if any, actually made for the Employee during the period of the interruption or leave. Except to the extent provided under Section 414(u) of the Code, this right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

(b) In the case of a Participant who dies while performing qualified military service (as defined in Section 414(u) of the Code), the Beneficiaries are entitled to any additional benefits (other than deferrals relating to the period of qualified military service) provided under the Plan had the Participant resumed employment and then had a Severance from Employment on account of death.

## ARTICLE IV BENEFIT DISTRIBUTIONS

### 4.1 Distributions Under the Plan

(a) A Participant Deferral Account may not be paid to a Participant (or, if applicable, the Beneficiary) until one of the following events has occurred:

- (1) upon the Participant's Severance from Employment;
- (2) an Unforeseeable Emergency, within the meaning of and subject to Section 4.5, if permitted under the Adoption Agreement; or
- (3) the election of a small balance distribution within the meaning of and subject to Section 4.6, if permitted under the Adoption Agreement.

(b) A Participant may choose to receive a distribution from his 457(b) Rollover Account and Participant Non-457(b) Rollover Account at the time elected by the Employer in the Adoption Agreement.

(c) An Independent Contractor will be considered to have a Severance from Employment upon the expiration of all of the contracts under which services are performed for the Employer, if the expiration constitutes a good faith and complete termination of the contractual relationship. An expiration of such contractual relationship will not be considered to be a good faith and complete termination if the Employer anticipates a renewal of such contractual relationship or the Independent Contractor becomes an Employee.

### 4.2 Determination of Benefits Payable to a Participant

#### 4.4 Minimum Distributions.

All distributions under the Plan shall comply with the minimum distribution requirements of Section 401(a)(9) of the Code and the Income Tax Regulations.

#### 4.5 Unforeseeable Emergency Withdrawals

(a) If elected by the Employer in the Adoption Agreement, a Participant or Beneficiary may request an Unforeseeable Emergency withdrawal subject to the following requirements:

- (1) The request for an Unforeseeable Emergency withdrawal will be determined by the Administrator based on the Participant's or Beneficiary's relevant facts and circumstances.
- (2) The request for an Unforeseeable Emergency may be made only to the extent that such emergency is or may not be relieved through:
  - reimbursement or compensation from insurance or otherwise;
  - liquidation of the Participant's or Beneficiary's assets, to the extent the liquidation of such assets would not itself cause severe financial hardship; or
  - cessation of the Participant's deferrals under the Plan.
- (3) Distributions due to an Unforeseeable Emergency must be limited to the amount reasonably necessary to satisfy the emergency need (which may include any amounts necessary to pay federal, state, or local income taxes or penalties reasonably anticipated to result from the distribution).

(b) A Participant or Beneficiary may request an Unforeseeable Emergency withdrawal by submitting that request in writing on the Plan's approved form to the Administrator, who will review and approve the request. If the request is denied, a request for review of the determination may be made in writing to such entity as the Administrator may designate, provided that such entity has accepted the designation. If the review of the determination fails to confirm a claim of Unforeseeable Emergency, an appeal may be made to the appellate committee established by the Administrator in writing. If at any time a request of an Unforeseeable Emergency withdrawal is approved, the Employer may thereupon direct the Provider to distribute so much of the Participant Account as is necessary to provide the amount approved to meet the Unforeseeable Emergency, as determined by the Administrator.

#### 4.6 Small Balance Distribution

If elected by the Employer in the Adoption Agreement and upon proper written request, a Participant may elect to receive a small balance distribution, payable in a lump sum, if the Participant Deferral Account value is \$5,000 or less, and the Participant has not deferred into the

#### 4.9 Transfers to Other Plans under Section 457(b) of the Code Upon Severance From Employment

(a) Upon a Participant's Severance from Employment, a Participant may elect to have all or a portion of the Participant Account transferred to the plan under Section 457(b) of the Code of an employer defined in Section 457(e)(1)(A) of the Code. Such amounts will be transferred at the Participant's election, provided:

- (1) The plan under Section 457(b) of the Code to which the Participant's benefit is being transferred provides for the acceptance of such amounts;
- (2) The Participant or Beneficiary has a benefit equal to the amount immediately after the transfer to least equal to the amount under the Plan immediately before the transfer; and
- (3) In the case of a transfer made on behalf of a Participant, such individual has had a Severance from Employment with the Employer and is performing services for the employer maintaining the receiving plan.

(b) Upon the transfer of amounts under subsection (a), the Plan's liability to pay benefits to the Participant or Beneficiary under the Plan will be discharged to the extent of the amount so transferred on behalf of the Participant or Beneficiary. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section or effectuate the transfer pursuant to Section 1.457-10(b) of the Income Tax Regulations.

#### 4.10 Loans to Participants

(a) This Section will apply only if elected by the Employer in the Adoption Agreement. For purposes of this Section, all plans of the Employer will be considered one plan in accordance with Section 72(p) of the Code and regulations thereunder, and the balance of all loans under any plan of the Employer under which the Participant participates must be aggregated in determining the maximum loan available under subsection (c).

(b) The Provider may, in accordance with the Administrator's direction, make loans to Participants under the following circumstances: (1) loans will be made available to all Participants on a reasonably equivalent basis; (2) loans will bear a reasonable rate of interest; (3) loans will be adequately secured; and (4) will provide for periodic repayment over a reasonable period of time. Such loans may also be subject to the requirements of the Investment Product.

and (3) the distributions are paid directly to the insurer or to the administrator of a self-insured plan.

## ARTICLE V ADMINISTRATION

### 5.1 Powers and Responsibilities of the Employer

(a) The Employer will have full power to interpret and construe the Plan in a manner consistent with its terms and the provisions of Section 457 of the Code, including the applicable Income Tax Regulations and to establish practices and procedures conforming to those provisions. In all such cases, the Employer's determination will be final and conclusive upon all persons. It is recognized that unusual circumstances may occur and questions may arise that are not specifically covered by any provision of the Plan, and the Employer will have the right to resolve all such questions. Notwithstanding the above, the Employer's power and responsibility under the Plan will not extend to, nor have any control over, those responsibilities and duties of the Provider.

(b) The Employer will be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the Plan to assure that the Plan is being operated for the exclusive benefit of the Participants and their Beneficiaries in accordance with the terms of the Plan and the Code.

(c) The Employer will periodically review the performance of any person to whom duties have been delegated or allocated by it under the provisions of this Plan or pursuant to procedures established hereunder. This requirement may be satisfied by formal periodic review by the Employer or by a qualified person specifically designated by the Employer, through day-to-day conduct and evaluation, or through other appropriate ways.

### 5.2 Designation of Administrative Authority

The Employer may appoint a committee ("Committee") of one or more persons to serve as the Administrator and to discharge the Administrator's responsibilities under the Plan. The Employer may remove a Committee member for any reason by giving such member ten (10) days written notice and may thereafter fill any vacancy thus created. If the Employer does not appoint a Committee to administer the Plan, the Employer will be the Administrator.

### 5.3 Allocation and Delegation of Responsibilities

If more than one person is appointed as Administrator, the responsibilities of each Administrator may be specified by the Employer and accepted in writing by each Administrator. In the event that the Employer makes no such delegation, the Administrators may allocate the responsibilities among themselves, in which event the Administrators will notify the Employer in writing of such action and specify the responsibilities of each Administrator.

(g) to assist any Participant regarding his rights, benefits, or elections available under the Plan.

#### 5.5 Records and Reports

The Administrator will keep a record of all actions taken and will keep all other books of accounts, records, and other data that may be necessary for proper administration of the Plan and will be responsible for supplying all information and reports to the Internal Revenue Service, Participants, Beneficiaries and others as required by law.

#### 5.6 Appointment of Advisors

The Administrator may appoint/employ such agents, attorneys, actuaries, accountants, auditors, investment counsel, and clerical assistants, and other persons as the Administrator deems necessary or desirable in connection with the administration of this Plan.

#### 5.7 Information from the Employer

To enable the Administrator to perform his functions, the Employer will supply the necessary information to the Administrator on a timely basis regarding the Participants under the Plan, including but not limited to Compensation, date of hire, date of death, Severance from Employment, and such other pertinent facts and data as the Administrator may require. The Administrator may rely upon such information as is supplied by the Employer and will have no duty or responsibility to verify such information.

#### 5.8 Payment of Expenses

All expenses of administration will be paid by the Employer. Such expenses will include any expenses incident to the functioning of the Administrator, including, but not limited to, fees of accountants, counsel, and other specialists and their agents, and other costs of administering the Plan.

#### 5.9 Discontinuance of Provider

Notwithstanding Section 3.9, if any Provider ceases to be eligible to receive deferral contributions under the Plan, the Employer may direct that both existing amounts under Participant Accounts that were invested with such Provider and any future contributions be transferred to the Investment Products of those Providers which are currently approved to receive deferrals under the Plan.

## 7.2 Participant Rights

This Plan will not be deemed to constitute a contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant, Employee, or Independent Contractor. Nothing contained in this Plan will be deemed to give any Participant, Employee, or Independent Contractor the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant, Employee or Independent Contractor at any time regardless of the effect which such discharge will have upon him as a Participant in this Plan.

## 7.3 Alienation

Subject to applicable state law (and Section 401(g) of the Code if the Investment Product consists of an annuity contract) and except as provided in Section 7.4, no benefit which will be payable to any person (including a Participant or his Beneficiary) will be subject in any manner to anticipation, alienation, sale, transfer, assignment, pledge, encumbrance, or charge, and any attempt to anticipate, alienate, sell, transfer, assign, pledge, encumber, or charge the same will be void; and no such benefit will in any manner be liable for, or subject to, the debts, contracts, liabilities, engagements, or torts of any such person, nor will be subject to attachment or legal process for or against such person, and the same will not be recognized except to such extent as may be required by law.

## 7.4 Recognition of Approved Domestic Relations Orders

Notwithstanding Section 7.3, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State ("domestic relations order") and Section 414(p) of the Code, then the amount of the Participant Account shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order.

## 7.5 IRS Levy

Notwithstanding Section 7.3, if a Participant or Beneficiary is entitled to a distribution in accordance with Section 5, the Administrator may pay from a Participant's or Beneficiary's Account the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

## 7.6 Distribution for Minor Beneficiary or Incompetent

## 7.11 Gender

Pronouns used in the Plan in the masculine or feminine gender include both genders unless the context clearly indicates otherwise.

© 2011 ING North America Insurance Corporation.

**ADOPTION AGREEMENT FOR  
457(b) DEFERRED COMENSATION PLAN**

The undersigned Employer adopts the 457(b) Deferred Compensation Plan for Governmental Employers for those Employees who will qualify as Participants hereunder, to be known as the

Ohio Municipal League Master Deferred Compensation Plan  
(Enter Plan Name)

It will be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

**EMPLOYER INFORMATION (Plan Section 1.9)**

Name of Employer: Ohio Municipal League

Address: 175 S. Third Street  
Columbus, OH 43215  
City State Zip

Telephone Number: 614-221-4349

Employer Identification Number: 31 - 6402416

Location of Employer's Principal Office:

State of Ohio and the Plan will be governed in accordance with retirement plan laws of the State of Ohio (name of state/commonwealth).

**ELIGIBILITY (Plan Section 2.1)**

**Eligible Individuals for Purposes of Participant Deferral Contributions:**

- All Employees
- All Employees other than the following group or groups of Employees elected below:
  - Nonresident aliens with no U.S. source of income
  - Employees who normally work less than 20 hours per week
  - Students performing services for the Employer whose Compensation is not considered wages under the Federal Insurance Contributions Act ("FICA")
  - Collectively bargained employees

NOTE: The group(s) specified must correspond to a group of the same designation that is defined in statutes, ordinances, rules, regulations, personnel manuals or other authority for the state or local jurisdiction of the Employer.

**Leased Employees**

For purposes of this section, the term Eligible Individual:

- will  will not include any leased employees described in Code Section 414(n).

**Independent Contractors**

For purposes of this section, the term Eligible Individual:

- Will not include Independent Contractors
- Will include all Independent Contractors
- Will include all Independent Contractors other than as specified below:

---

---

---

---

and ending at:

Age 70½

Other: \_\_\_\_\_

**NOTE 1: Normal Retirement Age cannot be later than age 70 ½.**

**NOTE 2: Beginning and ending ages may be the same age, if elected by the Employer.**

Option 2: Participant determines Normal Retirement Age

the Normal Retirement Age elected by the Participant that is between:

- the earlier of the earliest retirement age under the Employer's pension plan at which the Participant immediately could receive unreduced retirement benefits or age 65; and
- age 70 ½.

**NOTE 3: The Employer is not permitted to have more than one Normal Retirement Age for each Participant under all of the plans under Section 457(b) of the Code that it sponsors.**

Normal Retirement Age for Police or Firefighters

For purposes of the Special 457 Catch-Up Deferral Election under Section 3.2, Normal Retirement Age will be:

the earliest retirement age at which an individual could receive unreduced benefits under the Employer's pension plan

Age 40

Age 55

Age 65

Age 70 1/2

Other: \_\_\_\_\_

**NOTE: Age specified for this option generally may not be less than age 40 or more than age 70 ½.**

the Normal Retirement Age elected by the Participant that is between:

- age 40; and
- age 70 ½.

**Rollovers**

Distribution of a Participant 457 Rollover Account and a Participant Non-457 Rollover Account (Plan Section 4.1(b)):

Amounts payable under a Participant 457 Rollover Account and a Participant Non-457 Rollover Account will be paid to a Participant:

- Upon attainment of an event as described in Section 4.1
- Upon the request of a Participant
- Other:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Unforeseeable Emergency Withdrawals (Plan Section 4.5):**

Unforeseeable Emergency Withdrawals  will  will not be permitted under the Plan.

If Unforeseeable Emergency withdrawals are allowed by the Plan, the amount eligible for such withdrawals will consist of:

- The Participant Account
- The Participant Deferral Account
- The Participant 457 Rollover Account
- The Participant Non-457 Rollover Account

A Participant  may  may not take an Unforeseeable Emergency Withdrawal resulting from the illness or accident of a primary Beneficiary designated by the Participant.

**Small Balance Distribution (Plan Section 4.6):**

Small balance distributions attributable to a Participant Deferral Account  will  will not be permitted under the Plan.

**Transfer of Amounts for Purchase of Service Credits in Governmental Retirement System (Plan Section 4.8)**

Participant  will  will not be permitted to transfer amounts under the Plan to a governmental retirement system in order to purchase service credits.

ORDINANCE 97 2011**TO MAKE CERTAIN ADJUSTMENTS TO ACCOUNT ALLOCATIONS  
WITHIN THE FUND APPROPRIATIONS FOR THE FISCAL YEAR  
ENDING DECEMBER 31, 2011; AND DECLARING AN EMERGENCY.**

WHEREAS, City Council duly passed Ordinance No. 4-2011 on February 7, 2011, providing for the annual appropriations for fiscal year 2011, and,

WHEREAS, it is necessary to adjust the 2011 annual appropriation ordinance, by making certain additional appropriations and deductions from previous appropriations, in order to meet the present conditions and to keep appropriations within the anticipated receipts for the year 2011; and,

WHEREAS, attached hereto is "Exhibit A" entitled Adjusted 2011 Budget - Summary of Expenditure Estimates which exhibit identifies by a four-digit department code number and name each account in a Fund identified by a three-digit code and name to which an appropriation adjustment within each Fund is made by this ordinance; and,

WHEREAS, attached hereto is "Exhibit B" entitled Adjusted 2011 Budget – Summary of Revenue Estimates referred to herein as estimated additional resources.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio \_\_\_\_\_ members elected thereto concurring:

**SECTION 1.** That the 2011 annual appropriation ordinance, be adjusted as reflected in Exhibits A and B attached hereto and made a part hereof.

**SECTION 2.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the GENERAL FUND listed in Exhibit A the amounts as indicated for each account with the total amount being changed by the net sum of \$0.

**SECTION 3.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the STREET C M & R FUND listed in Exhibit A the amounts as indicated for each account with the total amount being changed by the net sum of \$0.

**SECTION 4.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the CITY PERMISSIVE TAX FUND listed in Exhibit A the amounts as indicated for each account with the total amount being changed by the net sum of \$50,300. There is a sufficient balance in the Fund available for appropriation.

**SECTION 5.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the STATE HIGHWAY MAINTENANCE FUND listed in Exhibit A the amounts as indicated for each account with the total amount being changed by the net sum of \$2,000. There is a sufficient balance in the Fund available for appropriation.

**SECTION 6.** That there be and is hereby appropriated to the **INDIGENT SUPPORT FUND** the sum of \$7,500 to the account of said Fund listed in Exhibit A in the amount and for the purpose shown for such account. There is a sufficient balance in the Fund available for appropriation.

**SECTION 7.** That there be and is hereby appropriated to the **G.O. DEBT SERVICE FUND** the sum of \$1,151,800 to the account of said Fund listed in Exhibit A in the amount and for the purpose shown for such account. There is a sufficient balance in the Fund available for appropriation.

**SECTION 8.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the **CAPITAL IMPROVEMENT FUND** listed in Exhibit A and the amounts as indicated for each account with the total amount being changed by the net sum of \$0.

**SECTION 9.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the **S.A. TREE REPAIR & REPLACEMENT FUND** listed in Exhibit A and the amounts as indicated for each account with the total amount being changed by the net sum of \$0.

**SECTION 10.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the **S. A. STREET LIGHTING FUND** listed in Exhibit A and the amounts as indicated for each account with the total amount being changed by the net sum of \$93,150. Estimated additional revenues of \$105,100 for the **S. A. STREET LIGHTING FUND** are shown in Exhibit B.

**SECTION 11.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the **S.A. DITCHES & DRAINS FUND** listed in Exhibit A and the amounts as indicated for each account with the total amount being changed by the net sum of \$0.

**SECTION 12.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from the accounts of the **WATER FUND** listed in Exhibit A and the amounts as indicated for each account with the total amount being changed by the net sum of \$0.

**SECTION 13.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from the accounts of the **SEWER FUND** listed in Exhibit A and the amounts as indicated for each account with the total amount being changed by the net sum of \$0.

**SECTION 14.** That there be and is hereby appropriated to and that there be and is hereby withdrawn from accounts of the **INCOME TAX FUND** listed in Exhibit A the amounts as indicated in for each account with the total amount being changed by the net sum of \$0.

**SECTION 15.** That there be and is hereby appropriated to the **UNCLAIMED MONIES FUND** the sum of \$60 to the account of said Fund listed in Exhibit A the amount and for the purpose shown for such account. There is a sufficient balance in the Fund available for appropriation.

**SECTION 16.** That there be and is hereby appropriated to the **ESCROW FUND** the sum of \$34,900 to the account of said Fund listed in Exhibit A in the amount and for the purpose shown for such account. There is a sufficient balance in the Fund available for appropriation.

**SECTION 17.** Estimated additional revenues of \$5,000 for the **SYLVANIA CONSERVATION CORP FUND** are shown in Exhibit B.

**SECTION 18.** It is hereby found and determined that all formal actions of the Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such action, were in meetings open to the public, in compliance with all requirements including Section 121.22 of the Ohio Revised Code.

**SECTION 19.** That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building, pursuant to ARTICLE III, Section 12, of the Charter of this City.

**SECTION 20.** That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that immediate provision should be made for the enactment of additional appropriations for the payment of current expenditures for the calendar year of 2011. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second and third readings: \_\_\_\_ Yeas \_\_\_\_ Nays passed,  
\_\_\_\_\_, 2011, as an emergency measure.

**ATTEST:**

\_\_\_\_\_  
Clerk of Council

**APPROVED:**

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

\_\_\_\_\_  
President of Council

**APPROVED AS TO FORM:**

\_\_\_\_\_  
Director of Law

Exhibit "A"  
Adjusted 2011 Budget  
Summary of Expenditure Estimates

Dept.	Name	Personal Services	Contract Services	Materials & Supplies	Capital Outlay	Transfers	Totals
<b>110 General Fund</b>							
7110	Police Law Enforcement		-12,000				-12,000
7115	Fire Prevention & Insp.	12,000	250				12,250
7125	Police/Fire Communications		-250				-250
7140	Safety Admin.Support	1,300		-1,300			0
7210	Correctional Programs		27,500				27,500
7215	Cemetery	10,300	-1,000	200			9,500
7220	Pymt.Co.Board of Health						0
7235	Sylvania Comm. Serv.						0
7310	Parks & Forestry	6,000	-19,000	36,000	13,600		36,600
7315	Swimming Pool						0
7320	Community Programs	22,200					22,200
7325	Syl. Tam O'Shanter		150				150
7415	Zoning Board of Appeals		-3,000				-3,000
7425	Mowing-Private Property						0
7515	Garbage.& Refuse Collection	1,200	-89,800	250			-88,350
7620	Street Cleaning			13,300			13,300
7710	Mayor's Office		-400	3,500	1,000		4,100
7711	Historical Village	14,000					14,000
7715	Finance Administration	6,500	39,000	4,000	2,100		51,600
7720	Treasurer's Office	13,000	1,500	-4,100	2,600		13,000
7725	Legal Administration	2,000	26,000				28,000
7726	Prosecutors' Office		-3,200	3,200			0
7730	Service Administration	18,000	7,000	2,000			27,000
7735	Legislation		-1,300	-1,300	2,600		0
7740	Municipal Court						0
7745	Civil Serv.Comm.		-600	-2,800			-3,400
7750	Lands & Buildings		-8,000	7,000	1,000		0
7755	Engineering	12,400	-6,000				6,400
7765	Elections		-3,030				-3,030
7770	Examiners Fees						0
7775	Delq.Land Advertising		30				30
8000	Transfers					-155,600	-155,600
<b>Totals</b>		<b>118,900</b>	<b>-46,150</b>	<b>59,950</b>	<b>22,900</b>	<b>-155,600</b>	<b>0</b>

Exhibit "A"  
Adjusted 2011 Budget  
Summary of Expenditure Estimates

Dept. Code	Name	Personal Services	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
=====								
222	Street C M & R							
=====								
7610	Street C M & R							0
7635	Traffic Signals & Signs		9,000	-9,000				0
	Totals							0
=====								
223	City Permissive Tax							
=====								
7611	Perm Tax Maint		-41,000	91,300				50,300
=====								
224	State Highway Maint.							
=====								
7611	State Highway Maint		34,000	-32,000				2,000
=====								
231	Indigent Support Fund							
=====								
7740	Domestic/Theft - ISFC		7,500					7,500
=====								
331	G.O. Debt Service							
=====								
7910	Debt Service		111,000			1,040,800		1,151,800
=====								
401	Capital Impr.Fund							
=====								
7310	Parks				-4,400			-4,400
7430	Sylvania Downtown SID				4,400			4,400
7525	Water Distribution				10,700			10,700
7610	Streets				-192,000			-192,000
7630	Snow & Ice Removal				12,800			12,800
7740	Municipal Court				-12,800			-12,800
7750	Lands & Buldings			8,100	181,300			189,400
7910	Debt Service							0
8000	Transfers				-38,100			-38,100
8020	Information Technology				30,000			30,000
	Totals		0	8,100	-8,100			0
=====								
501	S.A. Tree R & R							
=====								
7440	Tree Repair & Replace		2,500	-2,500				0
=====								
502	S.A. Serv. Street Lighting							
=====								
7130	Street Lighting	1,500	91,000	650				93,150

Exhibit "A"  
Adjusted 2011 Budget  
Summary of Expenditure Estimates

Dept. Code	Name	Personal Services	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
=====								
503	S.A. Ditches & Drains							
=====								
7510	Ditches & Drains	43,000	-43,000					0
=====								
701	Water Fund							
=====								
7520	Water Administration	50,000		-300	300			50,000
7525	Water Distribution		-50,000		-34,200	34,200		-50,000
	Totals	50,000	-50,000	-300	-33,900	34,200		0
=====								
702	Sewer Fund							
=====								
7530	Sewer Administration	50,000	-28,000	-300	300			22,000
7540	Sewer Collection	22,000	-44,000	4,000	-4,000			-22,000
	Totals	72,000	-72,000	3,700	-3,700			0
=====								
804	Income Tax							
=====								
7760	Income Tax			-400	400			0
=====								
805	Unclaimed Monies Fund							
=====								
7740	Refunds			60				60
=====								
808	Escrow Fund							
=====								
7740	Refunds			34,900				34,900

**Exhibit "B"**  
**Adjusted 2011 Revenue Estimates**  
**Summary of Revenue Estimates**

=====

**S. A. Street Lighing Fund 502**

=====

502-0000-41401	From General Fund	<u>105,100</u>
<b>Total S. A. Street Lighting Fund</b>		<b>105,100</b>

=====

**Sylvania Conservation Corp Fund 814**

=====

814-0000-41401	From General Fund	<u>5,000</u>
<b>Total Sylvania Conservation Corp Fund</b>		<b>5,000</b>

ORDINANCE NO. 98 -2011

TO MAKE APPROPRIATIONS FOR CURRENT EXPENDITURES AND OTHER EXPENDITURES OF THE CITY OF SYLVANIA, OHIO, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2012; AND DECLARING AN EMERGENCY.

WHEREAS, it is provided by State law and the Sylvania City Charter that an annual appropriation ordinance shall be passed by Council; and,

WHEREAS, attached hereto is "Exhibit A" entitled "2012 Budget Summary of Estimated Expenditures" which exhibit identifies by a four-digit department code number and name each Account in a Fund identified by a three-digit code and name to which appropriations within such Fund are made by this ordinance; and

WHEREAS, attached hereto is "Exhibit B" entitled "2012 Budget Summary of Revenues (2009 - 2012)" which exhibit lists the specific sources of revenue and the actual amounts received by the City from each source within each Fund for the years 2009 and 2010, and the estimated amounts expected to be received by the City from each source for each Fund for the years 2011 and 2012, referred to herein as "estimated resources."

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Sylvania, Lucas County, Ohio, \_\_\_\_\_ members elected thereto concurring:

SECTION 1. That to provide for the current expenditures and other expenditures of the City of Sylvania for the fiscal year ending December 31, 2012, the following appropriations are hereby authorized.

SECTION 2. That there be and is hereby appropriated from the GENERAL FUND the sum of \$12,397,481 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Account. Estimated resources for 2012 for said Fund, as shown in "Exhibit B" total \$12,396,700. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 3.** That there be and is hereby appropriated from the **STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND** the sum of \$1,634,888 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund, as shown in "Exhibit B", total \$1,635,000.

**SECTION 4.** That there be and is hereby appropriated from the **CITY PERMISSIVE TAX FUND** the sum of \$189,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated Resources for 2012 for this Fund as shown in "Exhibit B" total \$230,000.

**SECTION 5.** That there be and is hereby appropriated from the **STATE HIGHWAY IMPROVEMENT FUND** the sum of \$57,000 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$68,000.

**SECTION 6.** That there be and is hereby appropriated from the **LAW ENFORCEMENT TRUST FUND** the sum of \$14,250 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$11,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 7.** That there be and is hereby appropriated from the **DRUG LAW ENFORCEMENT TRUST FUND** the sum of \$12,350 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$7,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 8.** That there be and is hereby appropriated from the **INDIGENT DRIVERS ALCOHOL TREATMENT FUND** the sum of \$47,500 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$81,000.

**SECTION 9.** Estimated resources for the **INDIGENT INTERLOCK FUND** for 2012 as shown in "Exhibit B" total \$50.

**SECTION 10.** That there be and is hereby appropriated from the **FEDERAL EQUITABLE SHARING FUND** the sum of \$47,500 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$11,100. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 11.** That there be and is hereby appropriated from the **INDIGENT SUPPORT FUND** the sum of \$10,500 to the respective Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$23,000.

**SECTION 12.** That there be and is hereby appropriated from the **GENERAL OBLIGATION DEBT SERVICE FUND** the sum of \$1,952,841 to the respective Account of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$1,953,215.

**SECTION 13.** That there be and is hereby appropriated from the **CAPITAL IMPROVEMENT FUND** the sum of \$6,652,790 to the respective Accounts of said Fund listed in

"Exhibit A" in the amount and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$5,795,300. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

SECTION 14. That there be and is hereby appropriated from the COURT CAPITAL IMPROVEMENT FUND the sum of \$108,619 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$105,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

SECTION 15. That there be and is hereby appropriated from the SPECIAL ASSESSMENT SERVICES TREE REPAIR & REPLACEMENT FUND the sum of \$287,800 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$236,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

SECTION 16. That there be and is hereby appropriated from the SPECIAL ASSESSMENT SERVICE STREET LIGHTING FUND the sum of \$390,300 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$392,000.

SECTION 17. That there be and is hereby appropriated from the SPECIAL ASSESSMENT SERVICES DITCH & DRAINAGE FUND the sum of \$358,450 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$361,000

SECTION 18. That there be and is hereby appropriated from the WATER FUND the sum of \$4,036,239 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$4,423,500.

SECTION 19. That there be and is hereby appropriated from the SEWER FUND the sum of \$2,621,850 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$2,575,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

SECTION 20. That there be and is hereby appropriated from the RESOURCE RECOVERY FUND the sum of \$210,100 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$212,100.

SECTION 21. That there be and is hereby appropriated from the MEDICAL CARE – SELF INSURED FUND the sum of \$2,310,250 to the Account of said Fund listed in "Exhibit A" in the amount and for the respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$2,674,000.

SECTION 22. That there be and is hereby appropriated from the INFORMATION TECHNOLOGY FUND the sum of \$503,250 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$500,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 23.** That there be and is hereby appropriated from the POLICE PENSION FUND the sum of \$516,200 to the respective Account of said Fund listed in "Exhibit A" in the amount and for respective purpose shown for such Account. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$467,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 24.** That there be and is hereby appropriated from the PROPERTY ROOM FUND the sum of \$42,750 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$42,750.

**SECTION 25.** That there be and is hereby appropriated from the INCOME TAX FUND the sum of \$5,801,031 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$5,801,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 26.** That there be and is hereby appropriated from the UNCLAIMED MONIES FUND the sum of \$500 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for the respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$1,000.

**SECTION 27.** That there be and is hereby appropriated from the POLICE COMMUNITY AFFAIRS FUND the sum of \$26,500 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$20,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 28.** Estimated resources for the PARKS-RECREATION FOUNDATION FUND for 2012 as shown in "Exhibit B" total \$700.

**SECTION 29.** That there be and is hereby appropriated from the HERITAGE CENTER TRUST FUND the sum of \$28,950 to the respective Accounts of said Fund listed in "Exhibit A" in the several amounts and for respective purposes shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$25,000. There is a sufficient balance as of January 1, 2012 in this Fund to be considered as available for appropriation.

**SECTION 30.** That there be and is hereby appropriated from the SYLVANIA CONSERVATION CORP FUND the sum of \$13,200 to the Account of said Fund listed in "Exhibit A" in the amount and for respective purpose shown for such Accounts. Estimated resources for 2012 for this Fund as shown in "Exhibit B" total \$13,200.

**SECTION 31.** That "Exhibit C" attached hereto is illustrative of the transfers anticipated within the 2012 Operating Budget.

**SECTION 32.** That the Director of Finance be and he is hereby authorized and directed to draw warrants against any of the foregoing appropriations upon proper certificates or vouchers therefore, approved by any officer or officers authorized by law to approve the same, or by any Ordinance or Resolution of Council to make expenditures or as otherwise provided by law.

SECTION 33. That the Director of Finance be and he is hereby authorized to make all operating transfers as delineated in the 2012 Budget, shown on "Exhibit A".

SECTION 34. It is hereby found and determined that all formal actions of the Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such action, were in meetings open to the public, in compliance with all requirements including Section 121.22 of the Ohio Revised Code.

SECTION 35. That the Clerk of Council is hereby directed to post a copy of this Ordinance in the Office of the Clerk of Council in the Municipal Building, pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 36. That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the further reason that immediate provision should be made for the enactment of appropriations for the payment of current expenditures for the calendar year of 2012. Provided this Ordinance receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Vote dispensing with the second readings: Yeas \_\_\_ Nays \_\_\_  
Passed, \_\_\_\_\_, 2011, as an emergency measure.

\_\_\_\_\_  
President of Council

ATTEST:

\_\_\_\_\_  
Clerk of Council

APPROVED:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

APPROVED AS TO FORM:

\_\_\_\_\_  
Director of Law

**Exhibit "A"**

**SUMMARY OF ESTIMATED EXPENDITURES**

Dept.	Name	Personal Services	Fringe Benefits	Contract Services	Materials & Supplies	Capital Outlay	Transfers	Totals
<b>110 General Fund</b>								
7110	Police Law Enforcement	2,746,000	722,000	379,935	210,250			4,058,185
7115	Fire Prev. & Insp.	24,550	3,750	13,000				41,300
7125	Police/Fire Comm.	418,000	152,120	56,500	2,600			629,220
7140	Safety Admin.Support	1,600	400	4,650				6,650
7210	Correctional Programs			204,000				204,000
7215	Cemetery			11,700				11,700
7220	Pymt.Co.Brd.Health			113,600				113,600
7235	Sylvania Comm. Service		12,000					12,000
7310	Parks & Forestry	407,500	272,600	177,408	64,200	6,000		927,708
7320	Community Programs			224,000				224,000
7325	Syl. Tam O'Shanter		30,200					30,200
7415	Zoning Brd.Appeals	82,300	32,700	13,969	2,700	500		132,169
7425	Mowing-Private Prop.			5,100				5,100
7515	Garb.& Refuse Collection	22,000	3,500	766,600	4,600			796,700
7620	Street Cleaning	180,800	26,900	30,000	60,900			298,600
7710	Mayor's Office	176,200	69,600	6,834	9,000			261,634
7711	Historical Village	50,000	27,950	1,100	1,500			80,550
7715	Finance Admin.	119,000	41,000	102,965	5,600			268,565
7720	Treasurer's Office	133,500	60,400	37,471	7,200			238,571
7725	Legal Admin.	98,600	36,950	155,265	3,500			294,315
7726	Prosecutors' Office	245,200	100,900	58,089	4,550			408,739
7730	Service Admin.	140,000	81,900	57,576	4,350	2,000		285,826
7735	Legislation	93,000	36,200	35,856	16,300			181,356
7740	Municipal Court	857,100	391,500	300,100	77,100	15,000		1,640,800
7745	Civil Serv.Comm.	3,800	600	1,050	2,800			8,250
7750	Lands & Buildings	86,000	10,400	138,368	8,600			243,368
7755	Engineering			23,375	3,500			26,875
7765	Elections			5,000				5,000
7775	Delq.Land Advertg.			400				400
8000	Transfers						962,100	962,100
<b>Totals</b>		<b>5,885,150</b>	<b>2,113,570</b>	<b>2,923,911</b>	<b>489,250</b>	<b>23,500</b>	<b>962,100</b>	<b>12,397,481</b>

**2012 BUDGET  
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
=====									
222	Street C M & R								
=====									
7610	Street C M & R	807,200	427,300	123,788	158,900	20,200			1,537,388
7635	Traffic Signs.Etc			39,500	58,000				97,500
	Totals	807,200	427,300	163,288	216,900	20,200			1,634,888
=====									
223	City Perm.Tax								
=====									
7611	Permissive Tax Maint.			39,000	150,000				189,000
=====									
224	State Hwy.Improv.								
=====									
7612	State Hwy.Maint.			25,000	32,000				57,000
=====									
225	Law Enforcement Trust Fund								
=====									
7126	Police & Fire Comm.				14,250				14,250
=====									
226	Drug Law Enforcement Fund								
=====									
7126	Drug Law Enforcement				12,350				12,350
=====									
227	Ind.Alcohol Treatment Fund								
=====									
7740	Ind.Alcohol Treatment			47,500					47,500
=====									
229	Federal Equitable Sharing Fund								
=====									
7126	Drug Law Enforcement			6,000	31,500	10,000			47,500
=====									
231	Indigent Support								
=====									
7740	Domestic/Thelf ISFC			10,500					10,500
=====									
331	G.O. Retirement Fund								
=====									
7910	Bond & Note Retirement			5,000			1,947,841		1,952,841

**2012 BUDGET  
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
401	Capital Impr.Fund								
7110	Police Law Enforcement								0
7310	Parks & Forestry								0
7615	Sidewalk Imp.								0
7316	Historical Village								0
7610	Street C M & R								0
7740	Sylvania Municipal Court								0
7750	Lands & Buildings								0
7910	Debt Service								0
7970	Promisory Notes						50,475		50,475
8020	Information Tech.								0
8000	Transfers							6,602,315	6,602,315
<b>TOTALS</b>					<b>0</b>	<b>0</b>	<b>50,475</b>	<b>6,602,315</b>	<b>6,652,790</b>

405	Court Capital Improvement Fund								
7740	Municipal Court			58,619					58,619
8000	Transfers Out							50,000	50,000
<b>Totals</b>				<b>58,619</b>				<b>50,000</b>	<b>108,619</b>

501	Spec.Assess.Trees								
7440	Tree Maintenance	155,000	44,000	68,300	20,500				287,800

502	S.A. Street Lighting								
7130	S.A. Street Lighting	15,700	2,600	370,500	1,500				390,300

503	S.A. Ditches & Drains								
7510	Ditches & Drains	174,200	29,500	90,850	63,900				358,450

701	Water Fund								
7520	Water Admin.	215,000	76,000	98,863	31,100				420,963
7525	Distribution	443,800	227,200	2,517,738	130,000	72,000	224,538		3,615,276
8000	Transfers Out								0
<b>Totals</b>		<b>658,800</b>	<b>303,200</b>	<b>2,616,601</b>	<b>161,100</b>	<b>72,000</b>	<b>224,538</b>	<b>0</b>	<b>4,036,239</b>

**2012 BUDGET  
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
=====									
702	Sewer Fund								
=====									
7530	Sewer Admin.	216,400	75,700	135,163	29,600				456,863
7540	Sewer Collection	341,100	172,000	1,403,387	83,500	40,000			2,039,987
8000	Transfers Out							125,000	125,000
	Totals	557,500	247,700	1,538,550	113,100	40,000	0	125,000	2,621,850
=====									
705	Resource Recovery								
=====									
7314	Compost	111,200	18,300	62,900	17,700				210,100
=====									
707	Medical Care - Self Insured								
=====									
8030	Medical Care		1,958,250	352,000					2,310,250
=====									
709	Information Technology Support								
=====									
8020	Information Tech.	173,000	69,100	72,700	139,900	48,550			503,250
=====									
801	Police Pension								
=====									
7135	Police Pension			6,200			510,000		516,200
=====									
802	Property Room								
=====									
7170	Property Room				42,750				42,750
=====									
804	Income Tax Fund								
=====									
7760	Tax Adm.	264,000	142,000	94,581	246,450	0			747,031
8000	Transfers Out							5,054,000	5,054,000
	Totals	264,000	142,000	94,581	246,450	0		5,054,000	5,801,031
=====									
805	Unclaimed Funds								
=====									
7520	Refunds				500				500

**2012 BUDGET  
SUMMARY OF ESTIMATED EXPENDITURES**

Dept. Code	Name	Personal Services	Fringe Benefits	Contract. Services	Materials & Supplies	Capital	Debt Service	Transfers	Totals
<b>810 Police Community Affairs</b>									
7160	Police Community Affairs			6,200	19,800	500			26,500
<b>813 Heritage Center Trust</b>									
7316	Special Projects			28,550	400				28,950
<b>814 Sylvania Conservation Corp</b>									
7317	Special Projects			13,200					13,200

**Exhibit "B"**

**2012 ESTIMATED REVENUE  
SUMMARY OF REVENUE 2009-2012**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimate</u>	<u>2012 Estimate</u>
<u>General Fund (110)</u>				
Real Estate Taxes	1,035,267	911,542	921,000	932,000
Personal Prop. Taxes	8,057	6,679		
City Income Taxes	1,344,183	1,384,212	1,400,000	1,450,000
Shared revenue	1,818,174	1,634,123	1,609,500	1,188,500
Charges for Services	455,534	477,910	462,950	484,900
Fees, Licenses, Permits	295,608	273,180	258,800	278,800
Interest Earnings	94,989	58,747	55,000	50,000
Fines & Forfeits	856,826	841,454	937,200	938,500
Other revenue	184,772	259,138	205,400	276,000
Transfers In	5,705,000	9,011,000	6,827,657	6,798,000
<b>Totals</b>	<b>11,798,410</b>	<b>14,857,985</b>	<b>12,677,507</b>	<b>12,396,700</b>
<u>Street C. M. &amp; R. Fund (222)</u>				
Veh. Reg. & Gasoline Tax	774,385	797,639	810,000	800,000
Other revenue	7,063	10,674	11,500	13,000
Transfers In	750,775	889,575	750,000	822,000
<b>Totals</b>	<b>1,532,223</b>	<b>1,697,889</b>	<b>1,571,500</b>	<b>1,635,000</b>
<u>Permissive Tax Fund (223)</u>				
Permissive Vehicle Tax	220,667	228,050	240,000	230,000
<b>Totals</b>	<b>220,667</b>	<b>228,050</b>	<b>240,000</b>	<b>230,000</b>
<u>State Highway Imp.Fund (224)</u>				
Veh. Reg. & Gasoline Tax	64,709	66,988	70,500	68,000
<b>Totals</b>	<b>64,709</b>	<b>66,988</b>	<b>70,500</b>	<b>68,000</b>
<u>Law Enforcement Trust (225)</u>				
Contraband-Sales-Proceeds	26,135	24,643	27,000	11,000
<b>Totals</b>	<b>26,135</b>	<b>24,643</b>	<b>27,000</b>	<b>11,000</b>
<u>Drug Law Enforcement (226)</u>				
Drug Enforcement Fines	4,695	8,616	10,000	7,000
<b>Totals</b>	<b>4,695</b>	<b>8,616</b>	<b>10,000</b>	<b>7,000</b>
<u>Ind.Drivers Alcohol Treatment Fund (227)</u>				
Municipal Court Fines	48,816	84,480	81,000	81,000
<b>Totals</b>	<b>48,816</b>	<b>84,480</b>	<b>81,000</b>	<b>81,000</b>

**2012 ESTIMATED REVENUE  
SUMMARY OF REVENUE 2009-2012**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimate</u>	<u>2012 Estimate</u>
<u>Equitable Federal Sharing Fund (229)</u>				
Shared revenue	75,740	24,185	20,000	10,000
Fines & Forfeits	0	1,685	1,000	1,000
Transfers In	754	136	200	100
<b>Totals</b>	<b>76,494</b>	<b>26,006</b>	<b>21,200</b>	<b>11,100</b>
<u>Indigent Interlock (230)</u>				
Fines & Fees	2	63	0	50
<b>Totals</b>	<b>2</b>	<b>63</b>	<b>0</b>	<b>50</b>
<u>Indigent Support Fund (231)</u>				
Fines & Fees	19,927	21,798	22,000	23,000
<b>Total</b>	<b>19,927</b>	<b>21,798</b>	<b>22,000</b>	<b>23,000</b>
<u>G.O. Debt Service (331)</u>				
Real Estate Taxes				567,000
Pers.Prop. Taxes	1,928			
Shared revenue	7,596	16,432	10,000	63,000
Other revenue	991	1,000	500	900
Bond Proceeds				
Note Proceeds	32,825			
Transfers In	1,318,484	1,434,930	1,315,567	1,322,315
<b>Totals</b>	<b>1,361,824</b>	<b>1,452,361</b>	<b>1,326,067</b>	<b>1,953,215</b>
<u>Capital Improvement Fund (401)</u>				
City Income Tax	1,344,183	1,384,212	1,400,000	1,450,000
Shared revenue	237,073	207,300	0	504,300
Interest Earnings	520,455	226,150	200,000	120,000
Other revenue	324,842	144,162	111,000	135,000
Bond Proceeds			7,000,000	0
Note Proceeds	3,250,000	7,002,056		
Transfers In	3,500,000	3,600,000	3,500,000	3,586,000
<b>Totals</b>	<b>9,176,553</b>	<b>12,563,880</b>	<b>12,211,000</b>	<b>5,795,300</b>

**2012 ESTIMATED REVENUE  
SUMMARY OF REVENUE 2009-2012**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimate</u>	<u>2012 Estimate</u>
<u>Court Capital Improvement Fund (405)</u>				
Fines & Forfeits	111,264	102,678	105,000	105,000
Other revenue				
<b>Totals</b>	<b>111,264</b>	<b>102,678</b>	<b>105,000</b>	<b>105,000</b>
<u>S.A. Serv. - Trees (501)</u>				
Special Assessments	237,507	237,433	237,500	236,000
Miscellaneous revenue	434	171	1,000	
Transfers In				
<b>Totals</b>	<b>237,941</b>	<b>237,603</b>	<b>238,500</b>	<b>236,000</b>
<u>S.A. Street Lighting Fund (502)</u>				
Shared Taxes	3,000			
Special Assessments	244,644	296,806	298,000	392,000
Other revenue	-188	0		
Transfer In	65,250	17,350		
<b>Totals</b>	<b>312,706</b>	<b>314,156</b>	<b>298,000</b>	<b>392,000</b>
<u>S.A. Ditches &amp; Drainage Fund (503)</u>				
Shared Taxes	1,393			
Special Assessments	236,114	237,433	237,500	236,000
Other revenue	0	108	1,000	
Transfers In	130,000	177,800	85,700	125,000
<b>Totals</b>	<b>367,507</b>	<b>415,341</b>	<b>324,200</b>	<b>361,000</b>
<u>S.A. Debt Service Fund (505)</u>				
Special Assessments	3,016	503	0	0
<b>Totals</b>	<b>3,016</b>	<b>503</b>	<b>0</b>	<b>0</b>
<u>Water Fund (701)</u>				
Charges for Services	3,233,222	3,315,672	3,759,000	4,348,500
Interest Earnings	14,951	12,323	10,000	5,000
Other revenue	66,797	76,991	75,000	70,000
Transfers In		300,000		
<b>Totals</b>	<b>3,314,970</b>	<b>3,704,986</b>	<b>3,844,000</b>	<b>4,423,500</b>

**2012 ESTIMATED REVENUE  
SUMMARY OF REVENUE 2009-2012**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimate</u>	<u>2012 Estimate</u>
<u>Sewer Fund (702)</u>				
Charges for Services	2,221,052	2,210,294	2,521,000	2,490,500
Interest Earnings	31,232	14,835	11,000	8,000
Other revenue	26,022	41,926	23,000	77,000
Transfers In		300,000		
<b>Totals</b>	<b>2,278,306</b>	<b>2,567,055</b>	<b>2,555,000</b>	<b>2,575,500</b>
<u>Water Capital Improvement Fund (703)</u>				
Transfers In	100,000	0	0	0
<b>Totals</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Resource Recovery (705)</u>				
Other revenue	59,967	68,524	68,100	72,100
Transfers In	98,000	124,700	156,000	140,000
<b>Totals</b>	<b>157,967</b>	<b>193,224</b>	<b>224,100</b>	<b>212,100</b>
<u>Sewer Capital Improvement Fund (706)</u>				
Transfers In	100,000	0	0	0
<b>Totals</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Medical Care - Self Insured (707)</u>				
Miscellaneous revenue	43,181	44,647	40,000	40,000
Other revenue	1,855,555	1,994,565	2,510,000	2,634,000
<b>Totals</b>	<b>1,898,736</b>	<b>2,039,212</b>	<b>2,550,000</b>	<b>2,674,000</b>
<u>Information Technology Support (709)</u>				
City IT Contributions	370,340	433,639	500,000	500,000
<b>Totals</b>	<b>370,340</b>	<b>433,639</b>	<b>500,000</b>	<b>500,000</b>
<u>Police Pension Fund (801)</u>				
Real Estate Taxes	456,364	402,208	400,000	400,000
Pers. Property Taxes	2,948	17,245		
Miscellaneous revenue		3,450	10,000	5,000
Shared revenue	46,694	59,890	60,000	62,000
<b>Totals</b>	<b>506,006</b>	<b>482,792</b>	<b>470,000</b>	<b>467,000</b>

**2012 ESTIMATED REVENUE  
SUMMARY OF REVENUE 2009-2012**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimate</u>	<u>2012 Estimate</u>
<u>Property Room (802)</u>				
Miscellaneous revenue	44,373	-13,905	50,000	42,750
Totals	44,373	-13,905	50,000	42,750
<u>Income Tax Fund (804)</u>				
City Income Tax	5,378,131	5,536,829	5,600,000	5,800,000
Misc. revenue	926	1,219	1,000	1,000
Totals	5,379,057	5,538,048	5,601,000	5,801,000
<u>Unclaimed Monies Fund (805)</u>				
Miscellaneous revenue	842	162	1,000	1,000
Totals	842	162	1,000	1,000
<u>Escrow Fund (808)</u>				
Miscellaneous Revenue		32,220	0	0
Total	0	32,220	0	0
<u>Police Community Affairs (810)</u>				
State Shared revenue				
Other revenue	6,372	19,094	10,000	20,000
Totals	6,372	19,094	10,000	20,000
<u>Parks-Recreation Foundation (811)</u>				
Interest Earnings	607	2,817	1,000	700
Totals	607	2,817	1,000	700
<u>Heritage Center Trust (813)</u>				
Rental Income	20,293	13,084	20,000	20,000
Miscellaneous revenue	8,041	8,576	5,000	5,000
Totals	28,334	21,660	25,000	25,000
<u>Sylvania Conservation Corp (814)</u>				
Miscellaneous revenue	1,134	1,190	1,000	1,200
Donations	15,131	12,149	17,000	12,000
Transfers	770	4,650	0	0
Totals	17,035	17,989	18,000	13,200

**2012 ESTIMATED REVENUE  
SUMMARY OF REVENUE 2009-2012**

	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Estimate</u>	<u>2012 Estimate</u>
<u>Recapitulation of Funds</u>				
110 - General	11,798,410	14,857,985	12,677,507	12,396,700
222 - Street CM & R	1,532,223	1,697,889	1,571,500	1,635,000
223 - Permissive Tax	220,667	228,050	240,000	230,000
224 - State Highway Improvement	64,709	66,988	70,500	68,000
225 - Law Enforcement	26,135	24,643	27,000	11,000
226 - Drug Law	4,695	8,616	10,000	7,000
227 - Ind Drivers Alcohol Trmt	48,818	84,480	81,000	81,000
229 - Equitable Federal Sharing	76,494	26,006	21,200	11,100
230 - Federal Equitable Sharing	2	63	0	50
231 - Indigent Support	19,927	21,798	22,000	23,000
331 - G.O. Debt Service	1,361,824	1,452,361	1,326,067	1,953,215
401 - Capital Improvement	9,176,553	12,563,880	12,211,000	5,795,300
405 - Municipal Court Improvement	111,264	102,678	105,000	105,000
501 - S.A. Serv. - Trees	237,941	237,603	238,500	238,000
502 - S.A. Street Lighting	312,706	314,156	298,000	392,000
503 - S.A. Ditches & Drainage	367,507	415,341	324,200	361,000
505 - S.A. Debt Service	3,016	503	0	0
701 - Water Fund	3,314,970	3,704,986	3,844,000	4,423,500
702 - Sewer Fund	2,278,306	2,567,055	2,555,000	2,575,500
705 - Resource Recovery	157,967	193,224	224,100	212,100
707 - Medical Care	1,898,736	2,039,212	2,550,000	2,674,000
709 - Information Technology	370,340	433,639	500,000	500,000
801 - Police Pension	506,006	482,792	470,000	467,000
802 - Property Room	44,373	-13,905	50,000	42,750
804 - Income Tax	5,379,057	5,538,048	5,601,000	5,801,000
805 - Unclaimed Monies	842	162	1,000	1,000
808 -Escrow Fund	0	32,220	0	0
810 - Community Affairs	6,372	19,094	10,000	20,000
811 - Parks-Rec Foundation	607	2,817	1,000	700
813 - Heritage Center Trust	28,334	21,660	25,000	25,000
814 - Sylvania Conservation	17,035	17,989	18,000	13,200
Grand Total	39,365,834	47,142,034	45,072,574	40,061,115

**Exhibit "C"**

**2012 INTERFUND TRANSFERS**

<b>Fund</b>	<b>Transfer from</b>	<b>Fund</b>	<b>Transfer To</b>
General	822,000	Street C M & R	822,000
Capital Improvement	1,272,315	G.O. Debt Service	1,272,315
Capital Improvement	5,330,000	General	5,330,000
Court Capital Improvement	50,000	G.O. Debt Service	50,000
Sewer	125,000	S.A. Drainage	125,000
Income Tax	1,468,000	General	1,468,000
Income Tax	3,586,000	Capital Improvement	3,586,000
General	140,000	Resource Recovery	140,000
General	100	Fed.Equit.Sharing	100
	<hr/>		<hr/>
<b>Totals</b>	<b>12,793,415</b>		<b>12,793,415</b>
	<b>=====</b>		<b>=====</b>

9a

**RESOLUTION NO. 13 - 2011**

**RE-APPOINTING FRANK KOZAK TO THE ZONING BOARD OF APPEALS FOR A TERM EXPIRING DECEMBER 31, 2014; AND DECLARING AN EMERGENCY.**

WHEREAS, Sylvania Codified Ordinance Section 1105.01 mandates that Council should appoint, by resolution, vacancies on the Zoning Board of Appeals; and,

WHEREAS, Frank Kozak's term on the Zoning Board of Appeals has expired and he is seeking re-appointment to the Board; and,

WHEREAS, Mr. Kozak is a Past President of the Sylvania Community Improvement Corporation, Past President of the Toledo Area Metroparks Friends of Secor Park, and is the Chief Financial Officer/Principal of Watterson Environmental Group; and,

WHEREAS, the Employee and Community Relations Committee met and thereafter recommended that Mr. Kozak be re-appointed to the Zoning Board of Appeals.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Sylvania, Lucas County, Ohio, \_\_\_\_\_ members elected thereto concurring:

**SECTION 1.** That Frank Kozak is hereby re-appointed to the Zoning Board of Appeals for a term commencing January 1, 2012 and expiring on December 31, 2014.

**SECTION 2.** That the Clerk of Council be, and she hereby is, directed to certify a copy of this Resolution to the Secretary of the Zoning Board of Appeals.

**SECTION 3.** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

**SECTION 4.** That the Clerk of Council is hereby directed to post a copy of this Resolution in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the reason that the appointment to the Zoning Board of Appeals should be made immediately to provide for all of the seats of the Board to be filled. Provided this Resolution receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Passed, \_\_\_\_\_, 2011, as an emergency measure.

\_\_\_\_\_  
President of Council

ATTEST:

\_\_\_\_\_  
Clerk of Council

APPROVED:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

APPROVED AS TO FORM:

\_\_\_\_\_  
Director of Law

98

**RESOLUTION NO. 14 - 2011**

**RE-APPOINTING CAROL LINDHUBER TO THE ZONING BOARD OF APPEALS; AND DECLARING AN EMERGENCY.**

WHEREAS, Resolution No. 4-2009, passed by Sylvania City Council on February 2, 2009, appointed Carol Lindhuber to the Zoning Board of Appeals for a term expiring December 31, 2011; and,

WHEREAS, the Employee and Community Relations Committee met to consider all of the candidates and thereafter recommended that Carol Lindhuber be re-appointed to the Zoning Board of Appeals for a term ending December 31, 2014.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Sylvania, Lucas County, Ohio, \_\_\_\_\_ members elected thereto concurring:

**SECTION 1.** That Carol Lindhuber is hereby re-appointed to the Zoning Board of Appeals for a term ending December 31, 2014.

**SECTION 2.** That the Clerk of Council be, and she hereby is, directed to certify a copy of this Resolution to the Secretary of the Zoning Board of Appeals.

**SECTION 3.** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

**SECTION 4.** That the Clerk of Council is hereby directed to post a copy of this Resolution in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

**SECTION 5.** That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the reason that the appointment to the Zoning Board of Appeals should be made immediately to provide for all of the seats of the Board to be filled. Provided this Resolution receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it shall take

effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Passed, \_\_\_\_\_, 2011, as an emergency measure.

\_\_\_\_\_  
President of Council

ATTEST:

\_\_\_\_\_  
Clerk of Council

APPROVED:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

APPROVED AS TO FORM:

\_\_\_\_\_  
Director of Law

9c

**RESOLUTION NO. 15 - 2012**

**RE-APPOINTING KATIE CAPPELLINI TO THE BOARD OF TRUSTEES OF SYLVANIA AREA JOINT RECREATION DISTRICT (SAJRD), SHE BEING A MEMBER OF THE COUNCIL OF THIS APPOINTING POLITICAL SUBDIVISION, FOR THE FULL CALENDAR YEAR OF 2012; AND DECLARING AN EMERGENCY.**

WHEREAS, Sylvania City Council appoints a member to the Board of Trustees of the Sylvania Area Joint Recreation District each year; and,

WHEREAS, the City of Sylvania should appoint a member of its Council to the Board of Trustees of the Sylvania Area Joint Recreation District for the 2012 calendar year.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Sylvania, Lucas County, Ohio, \_\_\_\_\_ members elected thereto concurring:

SECTION 1. That Katie Cappellini, a member of the Council of this appointing political subdivision, is hereby appointed to the Board of Trustees of Sylvania Area Joint Recreation District for the calendar year 2012.

SECTION 2. That the Clerk of Council be, and she hereby is, directed to certify a copy of this Resolution to Sylvania Area Joint Recreation District.

SECTION 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That the Clerk of Council is hereby directed to post a copy of this Resolution in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the reason that the re-appointment to the SAJRD Board of Trustees of a member of this appointing political subdivision should be made immediately so that the appointed Councilperson will be duly authorized for the full calendar year of 2012. Provided this Resolution receives the affirmative vote of five (5) or more members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, it

shall take effect and be in force thirty (30) days after it is approved by the Mayor or as otherwise provided by the Charter.

Passed, \_\_\_\_\_, 2012, as an emergency measure.

\_\_\_\_\_  
President of Council

ATTEST:

\_\_\_\_\_  
Clerk of Council

APPROVED:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Date

APPROVED AS TO FORM:

\_\_\_\_\_  
Director of Law

**RESOLUTION NO. 16 - 2012****RE-APPOINTING BRUCE GROVES TO THE BOARD OF TRUSTEES OF SYLVANIA AREA JOINT RECREATION DISTRICT (SAJRD) FOR A THREE YEAR TERM TO EXPIRE ON DECEMBER 31, 2014; AND DECLARING AN EMERGENCY.**

WHEREAS, this Council by Resolution No. 5-2011, passed February 7, 2011, appointed Bruce Groves to the Board of Trustees of the Sylvania Area Joint Recreation District to fill the unexpired term of Greg Salter for a term expiring December 31, 2011; and,

WHEREAS, Mr. Groves has expressed his desire to be re-appointed to the Board of Trustees of the Sylvania Area Joint Recreation District for an additional three year term expiring December 31, 2014 and the Employee and Community Relations Committee has recommended Mr. Groves's re-appointment.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Sylvania, Lucas County, Ohio, \_\_\_\_\_ members elected thereto concurring:

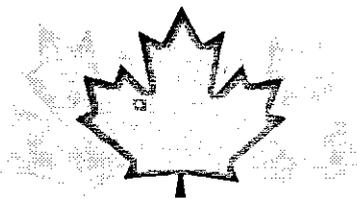
SECTION 1. That Bruce Groves is hereby re-appointed to the Board of Trustees of the Sylvania Area Joint Recreation District for a term ending December 31, 2014.

SECTION 2. That the Clerk of Council be, and she hereby is, directed to certify a copy of this Resolution to Sylvania Area Joint Recreation District.

SECTION 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That the Clerk of Council is hereby directed to post a copy of this Resolution in the Office of the Clerk of Council in the Municipal Building pursuant to ARTICLE III, Section 12, of the Charter of this City.

SECTION 5. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, property and welfare and for the reason that the appointment to the Sylvania Area Joint Recreation District should be made immediately to provide for all of the seats of the Board to be filled. Provided this



# City Of Sylvania

OFFICE OF THE MAYOR  
CRAIG A. STOUGH, MAYOR

December 16, 2011

**TO THE MEMBERS OF SYLVANIA CITY COUNCIL:**

**RE: Re-Appointment to the Municipal Planning Commission**

Dear Council Members:

Mr. Ken Marciniak has expressed his interest in continuing his service on the Municipal Planning Commission.

Mr. Marciniak has been a member of the Municipal Planning Commission and has demonstrated his active interest and commitment to Sylvania through his service to the community.

Therefore, I am pleased to announce the re-appointment of Mr. Ken Marciniak to the Municipal Planning Commission for a term commencing on January 1, 2012 and expiring on December 31, 2014, and request that you confirm this appointment.

Respectfully submitted,

Craig A. Stough  
Mayor

CAS/lb