

TEMPORARY RESOLUTION NO. 109-12

PERMANENT RESOLUTION NO. _____

A RESOLUTION ADOPTING THE 2013 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2013 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2013, showing detailed estimates of all balances that will be available at the beginning of 2013, for the purpose of such year, including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types of classes of revenue; also estimates of all expenditures or charges in or for the purpose of such fiscal year to be paid or met from the revenues or balances; and otherwise conforming with the requirements of law; and

WHEREAS, said budget has been made conveniently available to public inspection for at least ten (10) days by having at least two (2) copies thereof on file in the Office of the City Auditor and the Office of the Clerk of Council; and

WHEREAS, a public hearing was held on said budget of which public notice was given by publication not less than ten (10) days previous to the date thereof;

BE IT RESOLVED BY COUNCIL OF THE CITY OF LANCASTER, OHIO

SECTION 1. That the 2013 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2013, heretofore compiled by the Auditor and submitted to this Council, copies of which have been and are on file in the Offices of the City Auditor and Clerk of Council, be and it is hereby adopted as the official budget of the City of Lancaster, for the fiscal year beginning January 1, 2013.

SECTION 2. That the Clerk of Council is hereby authorized and directed to certify a copy of said budget and a copy of this resolution and to transmit the same to the Auditor of Fairfield County, Ohio.

SECTION 3. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: _____ after _____ reading, Vote: Yeas _____ Nays _____

Approved: _____

President of Council

Clerk: _____

Mayor

Offered by: _____

Second by: _____

Requested by Finance Committee

**CITY OF LANCASTER
2013 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2010 Actual	2011 Actual	Current Year Estimated For 2012	Budget Year Estimated For 2013
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Local Taxes

General Property Tax - Real Estate	2,449,789.75	2,042,545.09	1,896,000.00	1,896,000.00
Tangible Personal Property Tax	226,809.55	39,010.04	109,000.00	109,000.00
Municipal Income Tax	0.00	0.00	0.00	0.00
Other Local Taxes Hotel/Motel	111,998.39	125,706.40	126,000.00	126,000.00
Total Local Taxes	2,788,597.69	2,207,261.53	2,131,000.00	2,131,000.00

Intergovernmental Revenues

State Shared Taxes and Permits

Local Government	1,582,663.49	1,571,337.05	1,083,502.00	1,083,502.00
Estate Tax	898,276.45	725,016.46	500,000.00	0.00
Cigarette Tax	1,705.60	1,666.30	1,000.00	1,600.00
License Tax	0.00	0.00	0.00	0.00
Liquor and Beer Permits	46,760.35	47,167.05	45,000.00	46,500.00
Gasoline Tax	0.00	0.00	0.00	0.00
Library and Local Government Support Fund	0.00	0.00	0.00	0.00
Property Tax Allocation	0.00	0.00	0.00	0.00
Other State Shared Taxes and Permits	0.00	0.00	0.00	0.00
Total State Shared Taxes and Permits	2,529,406.89	2,345,186.86	1,629,502.00	1,131,602.00

Other Grants & Intergov. Revenues

Federal Grants or Aid	2,600.00	72,600.00	0.00	0.00
State Grants or Aid	22,254.22	9,754.00	0.00	0.00
FEMA Reimbursement	0.00	0.00	0.00	0.00
Other Grants of Aid Village Prosecution	178,749.00	178,749.00	178,749.00	178,749.00
Total Other Grants & Intergov. Revenues	203,603.22	261,103.00	178,749.00	178,749.00

**CITY OF LANCASTER
2013 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2010 Actual	2011 Actual	Current Year Estimated For 2012	Budget Year Estimated For 2013
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Total Intergovernmental Revenues	2,733,009.11	2,606,289.86	1,808,251.00	1,310,351.00
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Other Revenue

Emergency Medic & Transport fees	1,315,188.27	1,213,434.59	1,300,000.00	1,300,000.00
Miscellaneous & Fire Permits	23,460.00	21,590.00	23,600.00	23,800.00
Reimbursement for Services	899,305.88	917,610.97	803,050.00	917,350.00
Fees & Fines	380,852.09	329,331.66	297,156.00	319,400.00
Municipal Court Cost & Fines	821,262.54	770,809.47	775,000.00	770,000.00
Rent & Leases	61,900.00	50,000.00	57,100.00	57,100.00
Other Gov Fuel Reimb & Gasoline Surcharge	222,193.34	287,390.20	217,000.00	288,000.00
Miscellaneous Receipts	263,130.38	71,060.36	45,000.00	45,000.00
Cablevision	421,262.62	449,583.24	415,000.00	450,000.00
Land sale	184,418.87	0.00	0.00	0.00
Settlements/Restitution	0.00	0.00	0.00	0.00
Prepay Gas Discount Revenue from Port Authority	0.00	15,000.00	0.00	0.00
Income Tax - .15% Fire Levy	1,365,546.94	1,363,751.12	1,360,584.00	1,358,889.43
Income Tax - .45%	4,096,640.84	4,091,253.33	4,081,752.00	4,076,668.29
Income Tax-.96% (Council changed to .98% Res 12-09)	8,921,573.36	8,728,007.15	8,707,737.62	8,696,892.35
Transfers In	0.00	8,450.00	8,400.00	8,400.00
Bank Interest	328,465.32	308,383.92	306,573.25	280,000.00
Total Other Revenue	19,305,200.45	18,625,656.01	18,397,952.87	18,591,500.07

Outstanding or Paid back Cash Advances	94,166.00	-41,400.00	0.00	0.00
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(Not used as new revenue for budget calculation.)

Revenue Totals with Advance adjustments	24,920,973.25	23,397,907.40	22,337,203.87	22,032,851.07
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\$51,400 advance out for SAFER Grant
\$10,000 advance paid back

**CITY OF LANCASTER
2013 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2010 Actual	2011 Actual	Current Year Estimated For 2012	Budget Year Estimated For 2013
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Security of Persons and Property

Personal Services	16,320,021.73	14,755,178.12	14,139,974.00	14,937,654.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	313,695.88	316,895.25	385,000.00	390,000.00
Supplies and Materials	463,840.42	520,805.56	650,776.00	669,510.00
Capital Outlay	84,910.83	87,478.16	127,300.00	152,300.00
Total Security of Persons and Property	17,182,468.86	15,680,357.09	15,303,050.00	16,149,464.00

Community Environment

Tree Commission	7,960.64	8,274.03	8,803.00	9,164.36
Regional Planning Commission	7,067.00	7,067.00	9,700.00	9,700.00
Tree Trimming Commission	77,800.00	81,443.99	81,501.00	81,500.50
Planning Commission	428.98	0.00	500.00	500.00
Zoning Board of Appeals	2,840.27	1,215.86	8,000.00	8,000.00
Indigent Needy (Burials)	1,500.00	2,698.97	3,000.00	3,000.00
Total Community Environment	97,596.89	100,699.85	111,504.00	111,864.86

Transportation

Street Lighting	249,400.68	281,725.02	272,000.00	290,000.00
Total Transportations	249,400.68	281,725.02	272,000.00	290,000.00

**CITY OF LANCASTER
2013 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2010 Actual	2011 Actual	Current Year Estimated For 2012	Budget Year Estimated For 2013
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General Government

Personal Services	3,435,945.98	3,351,128.46	3,096,313.00	3,330,704.40
Contractual Services	314,288.69	281,906.13	367,907.00	332,305.00
Supplies and Materials	178,277.82	155,446.64	202,179.00	198,321.00
Capital Outlay	25,844.29	13,191.95	13,798.00	15,798.00
Total General Government	3,954,356.78	3,801,673.18	3,680,197.00	3,877,128.40

Debt Service

Redemption of Principal	133,717.96	133,066.06	147,057.07	158,684.78
Interest	63,348.24	60,138.17	58,369.75	54,079.02
General Obligation Bond Bank of New York	607,875.00	302,987.50	302,037.50	305,287.50
Other Debt Service (Legal Services)	6,565.72	3,176.80	5,000.00	5,000.00
Total Debt Service	811,506.92	499,368.53	512,464.32	523,051.30

Other Use of Funds

Fund Transfers to Special Revenue	1,080,810.00	889,656.00	690,889.00	820,875.00
Administrative Support	522,652.57	472,164.18	520,275.00	523,875.00
City Hall Annex	28,928.54	29,542.90	34,500.00	35,500.00
Maple Street Facility	3,190.47	0.00	0.00	0.00
Fuel Depot	216,417.20	272,412.16	262,000.00	265,000.00
General Miscellaneous	740,683.64	805,066.47	1,071,134.00	862,527.00
Total Other Uses of Funds	2,592,682.42	2,468,841.71	2,578,798.00	2,507,777.00

**CITY OF LANCASTER
2013 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2010 Actual	2011 Actual	Current Year Estimated For 2012	Budget Year Estimated For 2013
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Prior Year Ending Unencumbered Balance	2,036,790.79	2,271,480.85	2,716,641.15	2,185,461.87
Plus Total Year Revenue Received	24,920,973.25	23,397,807.40	22,337,203.87	22,032,851.07
Minus Total Year Expenses Paid w/ carryover PO payments	24,686,283.19	22,952,647.10	22,868,383.15	23,459,285.56

Carryover Cash Balance w/out Carryover P.O's	2,271,480.85	2,716,641.15	2,185,461.87	759,027.38
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Carryover Encumbrances (Carryover Purchase Orders) <small>(Payments to be made w/ prior yrs approp budget)</small>	197,481.74	504,698.46	180,000.00	
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Year Ending Unencumbered Fund Balance	2,073,999.11	2,211,942.69	2,005,461.87	759,027.38
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**CITY OF LANCASTER
2013 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2012	BUDGET YEAR ESTIMATED RECEIPTS 2013	TOTAL AVAILABLE FOR EXPENDITURES 2013	2013 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2013	
					PERSONAL SERVICES	OTHER		TOTAL (Personal + Other)
207	Cemetery	50,000.00	463,750.00	513,750.00	315,200.00	147,900.00	463,100.00	50,650.00
208	Transportation	500,000.00	2,810,000.00	3,310,000.00	1,731,500.00	1,078,450.00	2,809,950.00	500,050.00
212	Parks	115,000.00	1,820,000.00	1,935,000.00	1,215,244.77	694,816.42	1,910,061.19	24,938.81
216	Income Tax	360,000.00	16,800,000.00	17,160,000.00	300,290.00	16,499,710.00	16,800,000.00	360,000.00
220	Special Improvement District	0.00	93,900.00	93,900.00	0.00	93,900.00	93,900.00	0.00
221	Public Transit	18,000.00	1,649,324.00	1,667,324.00	81,044.00	1,587,961.00	1,649,005.00	18,319.00
223	911 Tariff	320,000.00	100,000.00	420,000.00	187,009.00	0.00	187,009.00	232,991.00
224	JAG Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
225	Violence Against Women Act Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226	Community Development	48,000.00	125,500.00	173,500.00	121,500.00	4,000.00	125,500.00	48,000.00
227	Law Enforcement Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
228	Police & Fire Pension	0.00	416,000.00	416,000.00	416,000.00	0.00	416,000.00	0.00
229	COFS Grant	30,000.00	253,017.00	283,017.00	253,017.00	0.00	253,017.00	30,000.00
230	Community Corrections	35,000.00	84,791.00	119,791.00	70,856.00	13,933.00	84,791.00	35,000.00
231	Public Sites	500.00	0.00	500.00	0.00	500.00	500.00	0.00
232	Incident Driv. Alcohol	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
233	Law Enforcement Education	78,000.00	2,500.00	80,500.00	0.00	2,500.00	2,500.00	78,000.00
234	Municipal Ct Computer Judicial	210,000.00	45,000.00	255,000.00	0.00	235,000.00	235,000.00	20,000.00
235	Municipal Ct Probaton	50,000.00	473,292.00	523,292.00	501,556.00	17,510.00	519,066.00	4,226.00
236	Municipal Ct Computer Clerk	300,000.00	200,000.00	500,000.00	89,797.00	395,203.00	485,000.00	15,000.00
237	Municipal Ct Special Projects	775,000.00	540,000.00	1,315,000.00	70,628.77	1,227,500.00	1,298,128.77	16,871.23
238	Municipal Ct Family Violence	16,000.00	4,000.00	20,000.00	0.00	0.00	0.00	20,000.00
239	Municipal Ct Drug Court	0.00	145,000.00	145,000.00	100,859.20	43,500.00	144,359.20	640.80
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Ohio Peace Officers Training (OPOTA)	12,600.00	0.00	12,600.00	0.00	9.00	9.00	12,600.00
242	American Recovery Stimulus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
243	Drug Use Prevention Program Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
244	Safety Route to School - Law Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273-284	Combined CDBG Block Grant	130,000.00	550,000.00	680,000.00	0.00	550,000.00	550,000.00	130,000.00
290	State Highway Fund	200,000.00	100,000.00	300,000.00	0.00	100,000.00	100,000.00	200,000.00
TOTAL SPECIAL REVENUE FUNDS		3,248,100.00	26,726,074.00	29,974,174.00	5,454,503.74	22,722,363.42	28,176,867.16	1,797,286.84

**CITY OF LANCASTER
2013 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2012	BUDGET YEAR ESTIMATED RECEIPTS 2013	TOTAL AVAILABLE FOR EXPENDITURES 2013	2013 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2013
					PERSONAL SERVICES	OTHER	

CAPITAL PROJECT FUNDS

317	Improvement	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
320	Capital Improvement	120,000.00	181,185.00	301,185.00	0.00	181,185.00	181,185.00	120,000.00
321	Fire Capital Improvement	24,128.00	0.00	24,128.00	0.00	0.00	0.00	24,128.00
322	Fire Impact District One	277,811.00	30,000.00	307,811.00	0.00	0.00	0.00	307,811.00
330	Ely Road TIF Project/Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Ely Road TIF Project/RE Tax Collections	360,600.00	371,000.00	731,600.00	0.00	331,818.76	331,818.76	399,781.24
TOTAL CAPITAL PROJECTS		1,782,539.00	582,185.00	2,364,724.00	0.00	513,003.76	513,003.76	1,851,720.24

DEBT SERVICE FUNDS

413	Bond Retirement	100,000.00	2,061,952.33	2,161,952.33	0.00	2,030,222.60	2,030,222.60	131,729.73
415	Special Assessment	30,000.00	31,900.00	61,900.00	0.00	31,900.00	31,900.00	30,000.00
TOTAL DEBT SERVICE FUNDS		130,000.00	2,093,852.33	2,223,852.33	0.00	2,062,122.60	2,062,122.60	161,729.73

**CITY OF LANCASTER
2013 TAX BUDGET
PROPRIETARY FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2012	BUDGET YEAR ESTIMATED RECEIPTS 2013	TOTAL AVAILABLE FOR EXPENDITURES 2013	2013 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2013
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	

ENTERPRISE FUNDS

602	Gas	11,000,000.00	17,000,000.00	28,000,000.00	1,985,090.00	15,176,333.00	17,161,423.00	10,838,577.00
603	Water Revenue	2,900,000.00	8,998,299.00	11,898,299.00	3,235,092.00	5,466,404.00	8,701,496.00	3,196,803.00
604	Wastewater Revenue	4,000,000.00	10,688,644.00	14,688,644.00	1,996,793.00	7,783,631.00	9,780,424.00	4,908,220.00
605	Sanitation	2,000,000.00	3,500,000.00	5,500,000.00	1,679,032.00	2,708,927.00	4,385,959.00	1,114,041.00
606	Storm Water Utility	600,000.00	2,600,000.00	3,200,000.00	323,300.00	2,334,300.00	2,657,600.00	542,400.00
622	Water Wellhead Protection	500,000.00	0.00	500,000.00	0.00	0.00	0.00	500,000.00
623	Wastewater Replace & Improvement	1,500,000.00	100,000.00	1,700,000.00	0.00	100,000.00	100,000.00	1,600,000.00
625	Water Replace & Improvement	1,000,000.00	130,000.00	1,130,000.00	0.00	130,000.00	130,000.00	1,000,000.00
626	Water Construction	170,000.00	0.00	170,000.00	0.00	0.00	0.00	170,000.00
627	Water Utility Reserve	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
629	Waste Water Reserve	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00
630	Wastewater Construction	300,000.00	0.00	300,000.00	0.00	0.00	0.00	300,000.00
696	Utility Deposits	130,000.00	250,000.00	380,000.00	0.00	250,000.00	250,000.00	130,000.00
TOTAL ENTERPRISE FUNDS		26,700,000.00	43,268,943.00	69,968,943.00	9,219,307.00	33,947,595.00	43,166,902.00	26,800,041.00

INTERNAL SERVICE FUNDS

706	UTILITIES COLLECTION	155,000.00	1,700,000.00	1,855,000.00	1,152,070.00	558,127.00	1,710,197.00	144,803.00
720	INFORMATION TECHNOLOGY & TELECOM	250,000.00	698,437.00	948,437.00	547,015.00	151,422.00	698,437.00	250,000.00
722	HEALTH INSURANCE MANAGEMENT	20,000.00	7,193,892.00	7,213,892.00	0.00	7,193,892.00	7,193,892.00	20,000.00
TOTAL INTERNAL SERVICE FUNDS		425,000.00	9,592,329.00	10,017,329.00	1,699,085.00	7,903,441.00	9,602,526.00	414,803.00

FIDUCIARY TRUST AGENCY FUNDS

811	Street Repair Deposit	5,800.00	400.00	6,200.00	0.00	500.00	500.00	5,700.00
812	Buster Finance	33,000.00	0.00	33,000.00	0.00	33,000.00	33,000.00	0.00
813	Gas Insurance Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
819	Treasury Investment Capital	-1,898,300.00	1,706,300.00	-192,000.00	0.00	1,532,100.00	1,532,100.00	-1,724,100.00
820	Budgetary Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
823	Code Error - Fire Ins Escrow	0.00	0.00	0.00	0.00	0.00	0.00	0.00
834	Treas. Cemetery Trust Capital	1,040,000.00	25,000.00	1,065,000.00	0.00	0.00	0.00	1,065,000.00
835	Treas. Cemetery Interment Trust	300,000.00	20,000.00	320,000.00	0.00	32,000.00	32,000.00	288,000.00
837	Treas. Post Closure Trust/andH	527,000.00	2,000.00	529,000.00	0.00	0.00	0.00	529,000.00
897	Law Library	0.00	44,000.00	44,000.00	0.00	44,000.00	44,000.00	0.00
TOTAL TRUST & AGENCY FUNDS		7,500.00	1,787,700.00	1,805,200.00	0.00	1,641,600.00	1,641,600.00	163,600.00