

TEMPORARY RESOLUTION NO. 102-11

PERMANENT RESOLUTION NO. 108-11

A RESOLUTION ADOPTING THE 2012 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2012 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2012, showing detailed estimates of all balances that will be available at the beginning of 2012, 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 purposes 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 2012 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2012, 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, 2012.

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: 6/27/2011 after 3rd reading. Vote: Yeas 8 Nays 0

Date Approved: 6/27/2011

Clerk: Jeresa Lee Sandy

Kenneth O'Connell
President of Council

David Smith
Mayor

Offered by: [Signature]

Second by: Melody Bobbitt

Requested by Finance Committee

**CITY OF LANCASTER
2012 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated For 2011	Budget Year Estimated For 2012
Local Taxes				
General Property Tax - Real Estate	2,474,381.26	2,449,789.75	1,967,200.00	1,998,600.00
Tangible Personal Property Tax	236,916.11	226,809.55	160,500.00	0.00
Municipal Income Tax	0.00	0.00	0.00	0.00
Other Local Taxes Hotel/Motel	124,317.19	111,998.39	105,000.00	105,000.00
Total Local Taxes	2,835,614.56	2,788,597.69	2,232,700.00	2,103,600.00

Intergovernmental Revenues

State Shared Taxes and Permits				
Local Government	1,607,406.63	1,582,663.49	1,548,335.00	1,161,251.25
Estate Tax	1,149,494.24	898,276.45	500,000.00	500,000.00
Cigarette Tax	1,022.21	1,705.60	1,000.00	1,000.00
Liquor and Beer Permits	0.00	0.00	0.00	0.00
Gasoline Tax	51,725.45	46,760.35	45,000.00	45,000.00
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	2,809,648.53	2,529,405.89	2,094,335.00	1,707,251.25

Other Grants & Intergov. Revenues

Federal Grants or Aid	35,940.58	2,600.00	0.00	0.00
State Grants or Aid	14,663.05	22,254.22	0.00	0.00
Other Grants of Aid Village Prosecution	178,749.00	178,749.00	178,000.00	178,749.00
Total Other Grants & Intergov. Revenues	229,352.63	203,603.22	178,000.00	178,749.00
Total Intergovernmental Revenues	3,039,001.16	2,733,009.11	2,272,335.00	1,886,000.25

**CITY OF LANCASTER
2012 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated For 2011	Budget Year Estimated For 2012
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Other Revenue

Emergency Medic & Transport fees	1,418,279.16	1,315,188.27	1,280,000.00	1,300,000.00
Miscellaneous & Fire Permits	27,885.00	23,460.00	24,000.00	22,980.00
Reimbursement for Services	978,160.05	899,305.88	797,300.00	801,300.00
Fees & Fines	314,037.76	380,852.09	313,975.00	329,275.00
Municipal Court Cost & Fines	766,277.04	821,262.54	825,000.00	818,000.00
Rent & Leases	65,287.50	61,900.00	57,100.00	57,100.00
Other Gov Fuel Reimb & Gasoline Surcharge	179,743.32	222,193.34	179,000.00	217,000.00
Miscellaneous Receipts	297,305.48	263,130.38	68,500.00	68,500.00
Cablevision	405,988.11	421,262.62	415,000.00	415,000.00
Land sale	0.00	184,418.87	0.00	0.00
Income Tax - .15% Fire Levy	1,353,271.03	1,365,546.94	1,393,768.71	1,371,899.92
Income Tax - .45% plus .15% (.15% by itself begin 2010)	4,059,813.10	4,096,640.84	4,181,306.14	4,115,699.74
Income Tax-.96% (Council changed to .98% Res 12-09)	8,841,370.71	8,921,573.36	8,920,119.79	8,780,159.44
Transfers In				
Bank Interest	547,587.35	328,465.32	322,818.00	354,050.10
Total Other Revenue	19,255,005.61	19,305,200.45	18,777,887.64	18,650,964.20

Grandtotal Actual Revenue Collected	25,129,621.33	24,826,807.25	23,282,922.64	22,640,564.45
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Outstanding or Paid back Cash Advances (Not used as new revenue for budget calculation.)	-104,166.00	94,166.00	10,000.00	
	Public Transit Advance	Transit pay back	Law Dir remaining payback	

Revenue Totals with Advance adjustments	25,025,455.33	24,920,973.25	23,292,922.64	22,640,564.45
	Law Dir Advance & Partial payback			

**CITY OF LANCASTER
2012 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated For 2011	Budget Year Estimated For 2012
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Security of Persons and Property

Personal Services	15,859,852.13	16,320,021.73	14,940,384.00	16,003,680.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	316,567.01	331,568.66	361,000.00	447,150.00
Supplies and Materials	480,152.43	477,019.07	590,276.00	725,776.00
Capital Outlay	147,223.86	113,045.33	127,100.00	305,100.00
Total Security of Persons and Property	16,803,795.43	17,241,654.79	16,018,760.00	17,481,706.00

Community Environment

Tree Commission	88,933.75	85,760.64	102,756.00	102,631.36
Zoning Bd of Appeals	1,706.72	2,840.27	7,000.00	7,000.00
Planning Commission	0.00	428.98	500.00	500.00
Regional Planning	7,067.00	7,067.00	7,067.00	7,800.00
Indigent Needy (Burials)	3,000.00	1,500.00	3,000.00	3,000.00
Total Community Environment	100,707.47	97,596.89	120,323.00	120,931.36

Transportation

Street Lighting	245,038.40	261,862.28	251,000.00	251,000.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Supplies and Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Transportation	245,038.40	261,862.28	251,000.00	251,000.00

**CITY OF LANCASTER
2012 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated For 2011	Budget Year Estimated For 2012
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General Government

Personal Services	3,568,359.53	3,435,945.98	3,525,696.00	3,594,247.26
Contractual Services	375,977.97	323,383.58	339,209.00	355,217.00
Supplies and Materials	160,940.61	184,172.35	192,707.00	202,519.00
Capital Outlay	21,622.11	26,863.01	19,439.00	16,498.00
Total General Government	4,126,900.22	3,970,364.92	4,077,051.00	4,168,481.26

Debt Service

Redemption of Principal	245,082.63	133,717.96	120,658.00	151,399.44
Interest	70,239.20	63,348.24	57,940.00	54,530.66
General Obligation Bond Bank of New York	304,300.00	303,937.50	302,988.00	302,037.50
Other Debt Service	2,265.00	6,565.72	5,000.00	5,000.00
Total Debt Service	621,886.83	507,569.42	486,586.00	512,967.60

Other Use of Funds

Fund Transfers to Special Revenue	1,483,286.70	1,080,810.00	1,081,408.00	1,118,528.00
Administrative Support	536,651.65	535,044.94	494,605.00	534,105.00
City Hall Annex	36,262.12	29,197.39	32,750.00	32,750.00
Maple Street Facility	14,438.85	3,225.47	0.00	0.00
Fuel Depot	224,061.21	216,417.20	210,000.00	250,000.00
General Miscellaneous	804,571.31	742,539.89	832,350.00	795,250.00
Total Other Uses of Funds	3,099,271.84	2,607,234.89	2,651,113.00	2,730,633.00

**CITY OF LANCASTER
2012 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated For 2011	Budget Year Estimated For 2012
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TOTAL EXPENDITURES	24,997,600.19	24,686,283.19	23,604,833.00	25,265,719.22
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Prior Year Ending Unencumbered Balance	1,860,296.54	1,860,419.31	2,073,999.11	1,809,570.49
Plus Prior Year Carryover Purchase Orders	148,639.11	176,371.48	197,481.74	150,000.00
Plus Total Year Revenue Received	25,025,455.33	24,920,973.25	23,292,922.64	22,640,564.45
Minus Total Year Expenses Paid	24,997,600.19	24,686,283.19	23,604,833.00	25,265,719.22

Ending Cash Fund Balance	2,036,790.79	2,271,480.85	1,959,570.49	-665,584.28
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Carryover Encumbrances (Carryover Purchase Orders)	176,371.48	197,481.74	150,000.00	175,000.00
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Year Ending Unencumbered Fund Balance	1,860,419.31	2,073,999.11	1,809,570.49	-840,584.28
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**CITY OF LANCASTER
2012 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2011	BUDGET YEAR ESTIMATED RECEIPTS 2012	TOTAL AVAILABLE FOR EXPENDITURES 2012	2012 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2012
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
SPECIAL SERVICE FUNDS								
207	Cemetery	25,000.00	542,000.00	567,000.00	383,380.00	158,450.00	541,830.00	25,170.00
208	Transportation	300,000.00	2,945,500.00	3,245,500.00	1,827,592.00	1,117,700.00	2,945,292.00	300,208.00
212	Parks	100,000.00	1,850,000.00	1,950,000.00	1,240,623.15	701,368.11	1,941,991.26	8,008.74
216	Income Tax	300,000.00	17,000,000.00	17,300,000.00	375,201.00	16,509,799.00	16,885,000.00	415,000.00
220	Special Improvement District	0.00	83,000.00	83,000.00	0.00	83,000.00	83,000.00	0.00
221	Public Transit	18,000.00	1,951,719.00	1,969,719.00	79,581.00	1,871,970.00	1,951,551.00	18,168.00
224	911 Tariff	450,000.00	100,000.00	550,000.00	136,540.00	0.00	136,540.00	413,460.00
225	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	25,000.00	145,510.00	170,510.00	141,510.00	4,000.00	145,510.00	25,000.00
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	429,800.00	429,800.00	429,800.00	0.00	429,800.00	0.00
229	COPS Grant	0.00	234,564.00	234,564.00	234,564.00	0.00	234,564.00	0.00
230	Community Corrections	25,000.00	159,311.00	184,311.00	139,111.00	20,200.00	159,311.00	25,000.00
231	Public Sites	0.00	0.00	0.00	0.00	0.00	0.00	0.00
232	Indigent Driv. Alcohol	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
233	Law Enforcement Education	70,000.00	2,000.00	72,000.00	0.00	2,300.00	2,300.00	69,700.00
234	Municipal Ct Computer Judicial	165,000.00	45,000.00	210,000.00	0.00	145,000.00	145,000.00	65,000.00
235	Municipal Ct Probation	48,500.00	430,199.00	478,699.00	416,065.00	17,500.00	433,565.00	45,134.00
236	Municipal Ct Computer Clerk	250,000.00	300,000.00	450,000.00	90,283.00	349,717.00	440,000.00	10,000.00
237	Municipal Ct Special Projects	1,650,000.00	6,000.00	2,000,000.00	0.00	1,722,500.00	1,722,500.00	277,500.00
238	Municipal Ct Family Violence	12,000.00	160,000.00	160,000.00	113,645.32	43,500.00	157,145.32	18,000.00
239	Municipal Ct. Drug Court	0.00	0.00	0.00	0.00	0.00	0.00	2,854.68
240	FEMA	11,100.00	0.00	11,100.00	0.00	0.00	0.00	11,100.00
241	Ohio Peace Officers Training (OPOTA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	80,000.00	892,000.00	972,000.00	0.00	892,000.00	892,000.00	80,000.00
290	State Highway Fund	216,000.00	100,000.00	316,000.00	0.00	100,000.00	100,000.00	216,000.00
TOTAL SPECIAL REVENUE FUNDS		3,745,600.00	27,676,603.00	31,422,203.00	5,607,895.47	23,789,004.11	29,396,899.58	2,025,303.42
*SEPARATE EXHIBIT								
CAPITAL PROJECT FUNDS								
317	Improvement	1,500,000.00	600,000.00	2,100,000.00	0.00	600,000.00	600,000.00	1,500,000.00
320	Capital Improvement	0.00	182,920.00	182,920.00	0.00	182,920.00	182,920.00	0.00
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	255,041.00	50,000.00	305,041.00	0.00	0.00	0.00	305,041.00
330	Ely Road TIF Project/RE Tax Collections	0.00	0.00	0.00	0.00	0.00	0.00	0.00

***SEPARATE EXHIBIT**

**CITY OF LANCASTER
2012 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2011	BUDGET YEAR ESTIMATED RECEIPTS 2012	TOTAL AVAILABLE FOR EXPENDITURES 2012	2012 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2012
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
331	Ety Road TIF Project/RE Tax Collections	0.00	468,000.00	468,000.00	0.00	468,000.00	468,000.00	0.00
TOTAL CAPITAL PROJECTS		1,779,169.00	1,300,920.00	3,080,089.00	0.00	1,250,920.00	1,250,920.00	1,829,169.00
DEBT SERVICE FUNDS								
413	Bond Retirement	90,000.00	2,133,695.88	2,223,695.88	0.00	2,107,070.40	2,107,070.40	116,625.48
415	Special Assessment	15,000.00	35,000.00	50,000.00	0.00	30,950.00	30,950.00	19,050.00
TOTAL DEBT SERVICE FUNDS		105,000.00	2,168,695.88	2,273,695.88	0.00	2,138,020.40	2,138,020.40	135,675.48

**CITY OF LANCASTER
2012 TAX BUDGET
PROPRIETARY FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2011	BUDGET YEAR ESTIMATED RECEIPTS 2012	TOTAL AVAILABLE FOR EXPENDITURES 2012	2012 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2012
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
ENTERPRISE FUNDS								
602	Gas	7,800,000.00	21,000,000.00	28,800,000.00	2,130,308.00	19,400,657.59	21,531,565.59	7,268,434.41
603	Water Revenue	2,900,000.00	8,665,200.00	11,565,200.00	3,700,785.00	5,967,284.00	9,668,069.00	1,897,131.00
604	Wastewater Revenue	4,000,000.00	10,067,644.00	14,067,644.00	1,981,482.00	7,502,635.00	9,484,117.00	4,583,527.00
605	Sanitation	2,200,000.00	3,200,000.00	5,400,000.00	1,606,736.00	2,690,671.00	4,297,407.00	1,102,593.00
606	Storm Water Utility	675,000.00	2,000,000.00	2,675,000.00	250,800.00	2,206,180.00	2,456,980.00	218,020.00
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	114,000.00	1,614,000.00	0.00	700,000.00	700,000.00	914,000.00
625	Water Replace & Improvement	1,500,000.00	0.00	1,500,000.00	0.00	0.00	0.00	1,500,000.00
626	Water Construction	350,000.00	0.00	350,000.00	0.00	0.00	0.00	350,000.00
627	Water Utility Reserve	900,000.00	0.00	900,000.00	0.00	0.00	0.00	900,000.00
629	Waste Water Reserve	1,900,000.00	0.00	1,900,000.00	0.00	0.00	0.00	1,900,000.00
630	Wastewater Construction	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	2,000,000.00
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		26,355,000.00	45,296,844.00	71,651,844.00	9,670,711.00	38,717,427.59	48,388,138.69	23,263,705.41

INTERNAL SERVICE FUNDS								
706	UTILITIES COLLECTION	234,000.00	1,540,384.67	1,774,384.67	1,075,308.00	661,270.00	1,636,578.00	137,806.67
720	INFORMATION TECHNOLOGY & TELECOM	90,000.00	784,357.00	874,357.00	545,665.00	238,692.00	784,357.00	90,000.00
722	HEALTH INSURANCE MANAGEMENT	30,000.00	7,948,130.00	7,978,130.00	0.00	7,948,130.00	7,948,130.00	30,000.00
TOTAL INTERNAL SERVICE FUNDS		354,000.00	10,272,871.67	10,626,871.67	1,620,973.00	8,748,092.00	10,369,065.00	257,806.67

FIDUCIARY TRUST AGENCY FUNDS								
811	Street Repair Deposit	5,300.00	0.00	5,300.00	0.00	0.00	0.00	5,300.00
812	Buster Finance	33,000.00	0.00	33,000.00	0.00	0.00	0.00	33,000.00
813	Gas Insurance Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00
819	Treasury Investment Capital	-2,012,100.00	1,802,100.00	-210,000.00	0.00	1,602,100.00	1,602,100.00	-1,812,100.00
820	Budgetary Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
823	Code Enfor - Fire Ins Escrow	0.00	0.00	0.00	0.00	0.00	0.00	0.00
834	Treas. Cemetery Trust Capital	1,025,000.00	30,000.00	1,055,000.00	0.00	0.00	0.00	1,055,000.00
835	Treas. Cemetery Interment Trust	306,000.00	20,000.00	326,000.00	0.00	0.00	0.00	326,000.00
837	Treas. Post Closure Trust/Landfill	530,000.00	10,000.00	540,000.00	0.00	12,000.00	12,000.00	540,000.00
897	Law Library	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
TOTAL TRUST & AGENCY FUNDS		-112,800.00	1,912,100.00	1,799,300.00	0.00	1,664,100.00	1,664,100.00	135,200.00