

TEMPORARY RESOLUTION NO. 57-10

PERMANENT RESOLUTION NO. 68-10

A RESOLUTION ADOPTING THE BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2011 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2011 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2011, showing detailed estimates of all balances that will be available at the beginning of 2011, for the purposes of such year, including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types or classes of revenues; 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; now therefore,

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

SECTION 1. That the budget of the City of Lancaster, for the fiscal year beginning January 1, 2011, 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, 2011.

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: 6/28/2010 after 3rd reading. Vote: Yeas 8 Nays 0

Approved: 6/28/2010

Clerk: Jessica Lee Dancy

Robert J. Carl
President of Council

[Signature]
Mayor

Offered by: [Signature]

Second by: [Signature]

Requested by Finance Committee

CITY OF LANCASTER
2011 TAX BUDGET
GENERAL FUND REVENUES

DESCRIPTION (1)	2008 Actual (3)	2009 Actual	Current Year Estimated For 2010 (4)	Budget Year Estimated For 2011 (5)
Local Taxes				
General Property Tax - Real Estate	2,498,696.14	2,474,381.26	2,125,000.00	2,679,000.00
Tangible Personal Property Tax	244,429.91	236,916.11	498,200.00	0.00
Municipal Income Tax	0.00	0.00	0.00	0.00
Other Local Taxes Hotel/Motel	146,008.11	124,317.19	130,000.00	115,000.00
Total Local Taxes	2,889,134.16	2,835,614.56	2,753,200.00	2,794,000.00

Intergovernmental Revenues

State Shared Taxes and Permits				
Local Government	1,866,945.70	1,607,406.63	1,600,000.00	1,313,524.00
Estate Tax	480,611.73	1,149,494.24	700,000.00	500,000.00
Cigarette Tax	922.56	1,022.21	1,000.00	1,000.00
License Tax	0.00	0.00		0.00
Liquor and Beer Permits	47,768.70	51,725.45	50,000.00	45,000.00
Gasoline Tax	0.00	0.00		0.00
Library and Local Government Support Fund	0.00	0.00		0.00
Property Tax Allocation	0.00	0.00		0.00
Other State Shared Taxes and Permits	0.00	0.00		0.00
Total State Shared Taxes and Permits	2,396,248.69	2,809,648.53	2,351,000.00	1,859,524.00

Other Grants & Intergov. Revenues

Federal Grants or Aid	170,909.00	35,940.58	0.00	0.00
State Grants or Aid	172,140.43	14,663.05	36,000.00	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	521,798.43	229,352.63	214,000.00	178,749.00
Total Intergovernmental Revenues	2,918,047.12	3,039,001.16	2,565,000.00	2,038,273.00

CITY OF LANCASTER
2011 TAX BUDGET
GENERAL FUND REVENUES

DESCRIPTION (1)	2008 Actual (3)	2009 Actual	Current Year Estimated For 2010 (4)	Budget Year Estimated For 2011 (5)
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Other Revenue

Emergency Medic & Transport fees	1,242,875.84	1,418,279.16	1,280,000.00	1,400,000.00
Reimbursement for Services	976,290.85	978,160.05	947,800.00	969,300.00
Permits	22,267.00	27,885.00	26,500.00	26,500.00
Fees & Fines	436,050.07	314,037.76	294,400.00	314,775.00
Municipal Court Cost & Fines	701,345.74	766,277.04	825,000.00	775,000.00
Rent & Leases	72,759.74	65,287.50	77,100.00	57,100.00
Other Gov Fuel Reimb & Gasoline Surcharge	285,486.74	179,743.32	177,000.00	179,000.00
Miscellaneous Receipts	333,480.81	297,305.48	305,200.00	57,400.00
Cablevision	429,141.64	405,988.11	450,000.00	400,000.00
Land sale			185,000.00	
Income Tax - .15% Fire Levy	1,379,211.13	1,353,271.03	1,365,546.94	1,368,837.85
Income Tax - .45% plus .15% (.15% by itself begin 2010)	4,137,633.33	4,059,813.10	4,096,640.83	4,106,513.58
Income Tax-.96% (Council changed to .98% Res 12-09)	8,826,951.11	8,841,370.71	8,921,573.36	8,760,562.29
Transfers In	205,000.00		76,178.00	
Bank Interest	578,351.34	547,587.35	600,000.00	341,500.00
Total Other Revenue	19,626,845.34	19,255,005.61	19,627,939.13	18,756,488.72

Grandtotal Actual Revenue Collected	25,433,026.62	25,129,624.33	24,946,139.13	23,588,761.72
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Outstanding or Paid back Cash Advances (Not used as new revenue for budget calculation.)	80,000.00	-104,166.00	104,166.00	
	Public Transit payback	Public Transit Advance	Public Transit payback	

Revenue Totals with Advance adjustments	25,514,026.62	25,025,455.33	25,050,305.13	23,588,761.72
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Description of Transfers In	205,000.00		76,178.00	
	From Treas Invest		From Fire Levy	
	for Mithoff Building		Improv (317) to	
			balance 352 budget	

**CITY OF LANCASTER
2011 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION (1)	2008 Actual (3)	2009 Actual	Current Year Estimated For 2010 (4)	Budget Year Estimated For 2011 (5)
<i>Security of Persons and Property</i>				
Personal Services	16,229,887.02	15,859,852.13	16,499,206.00	18,216,471.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	359,743.71	311,953.06	348,000.00	424,150.00
Supplies and Materials	582,647.04	465,903.03	591,240.00	630,676.00
Capital Outlay	323,351.44	135,967.86	129,100.00	212,100.00
Total Security of Persons and Property	17,495,629.21	16,773,676.08	17,567,546.00	19,483,397.00
<i>Community Environment</i>				
Tree Commission	89,466.98	88,933.75	90,887.00	103,217.57
Zoning Bd of Appeals	1,800.60	1,706.72	7,000.00	7,000.00
Planning Commission	0.00	0.00	500.00	500.00
Regional Planning	7,067.00	7,067.00	7,500.00	7,500.00
Indigent Needy	3,000.00	3,000.00	3,000.00	3,000.00
Total Community Environment	101,334.58	100,707.47	108,887.00	121,217.57
<i>Basic Utility Services</i>				
Personal Services	0.00			
Travel Transportation	0.00			
Contractual Services	0.00			
Supplies and Materials	0.00			
Capital Outlay	0.00			
Total Basic Utility Services	0.00	0.00	0.00	0.00

**CITY OF LANCASTER
2011 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION (1)	2008 Actual (3)	2009 Actual	Current Year Estimated For 2010 (4)	Budget Year Estimated For 2011 (5)
<i>Transportation</i>				
Street Lighting	213,757.13	230,538.40	243,000.00	243,000.00
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	213,757.13	230,538.40	243,000.00	243,000.00
<i>General Government</i>				
Personal Services	3,686,880.27	3,569,348.73	3,532,501.00	3,835,050.25
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	467,074.21	399,209.06	397,679.00	449,351.00
Supplies and Materials	491,867.68	329,719.32	389,330.00	496,139.00
Capital Outlay	17,621.96	73,626.86	30,439.00	23,939.00
Total General Government	4,663,444.12	4,371,903.97	4,349,949.00	4,804,479.25
<i>Debt Service</i>				
Redemption of Principal	279,272.83	245,082.63	137,928.00	137,153.00
Interest	0.00	63,239.20	65,725.00	59,394.00
Other Debt Service	0.00	7,000.00	7,000.00	7,000.00
Total Debt Service	279,272.83	315,321.83	210,653.00	203,547.00

**CITY OF LANCASTER
2011 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION (1)	2008 Actual (3)	2009 Actual	Current Year Estimated For 2010 (4)	Budget Year Estimated For 2011 (5)
<i>Other Use of Funds</i>				
Fund Transfers	1,707,561.99	1,787,586.70	1,347,571.50	1,709,257.50
Administrative Support	535,848.25	524,741.19	545,250.00	617,155.00
General Miscellaneous	1,279,624.57	893,124.55	1,098,500.00	908,000.00
Other Uses of Funds (Advance)	0.00	0.00	0.00	0.00
Total Other Uses of Funds	3,523,034.81	3,205,452.44	2,991,321.50	3,234,412.50
TOTAL EXPENDITURES				
Revenues over/(under) Expenditures	-762,446.06	27,855.14	-525,217.37	-4,501,291.60
Beginning Unencumbered Balance	2,771,381.71	2,008,935.65	1,860,419.31	1,500,000.00
Ending Cash Fund Balance	2,008,935.65	2,036,790.79	1,335,201.94	-3,001,291.60
Estimated Encumbrances(outstanding at year end)	-148,639.11	-176,371.48	-100,000.00	-150,000.00
Estimated Ending Unencumbered Fund Balance	1,860,296.54	1,860,419.31	1,235,201.94	-3,151,291.60

**CITY OF LANCASTER
2011 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2010	BUDGET YEAR ESTIMATED RECEIPTS 2011	TOTAL AVAILABLE FOR EXPENDITURES 2011	2011 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2011
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
SPECIAL SERVICE FUNDS								
207	Cemetery	60,000.00	581,000.00	641,000.00	386,900.00	193,450.00	580,350.00	60,650.00
208	Transportation	250,000.00	3,246,500.00	3,496,500.00	1,977,700.00	1,268,450.00	3,246,150.00	250,350.00
212	Parks	95,000.00	1,895,000.00	1,990,000.00	1,174,924.44	674,881.00	1,849,805.44	140,194.56
216	Income Tax	0.00	16,850,000.00	16,850,000.00	375,125.00	16,474,875.00	16,850,000.00	0.00
220	Special Improvement District	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
221	Public Transit	150,000.00	1,382,900.00	1,532,900.00	77,460.00	1,304,701.00	1,382,161.00	150,739.00
225	Violence Against Women	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226	Community Development	20,000.00	152,090.00	172,090.00	148,090.00	4,000.00	152,090.00	20,000.00
227	Law Enforcement Block Grant	65,000.00	96,000.00	161,000.00	0.00	96,000.00	96,000.00	65,000.00
230	Community Corrections	20,000.00	162,124.00	182,124.00	141,924.00	20,200.00	162,124.00	20,000.00
231	Public Sites	5,000.00	50,000.00	55,000.00	0.00	50,000.00	50,000.00	5,000.00
232	Indigent Driv. Alcohol	80,000.00	35,000.00	115,000.00	0.00	100,000.00	100,000.00	15,000.00
233	Law Enforcement Education	75,000.00	2,200.00	77,200.00	0.00	0.00	0.00	77,200.00
234	Municipal Ct Computer Judicial	150,000.00	45,000.00	195,000.00	0.00	145,000.00	145,000.00	50,000.00
235	Municipal Ct Probation	50,000.00	412,513.00	462,513.00	443,661.00	17,500.00	461,161.00	1,352.00
236	Municipal Ct Computer Clerk	200,000.00	196,218.00	396,218.00	93,924.00	276,076.00	370,000.00	26,218.00
237	Municipal Ct Special Projects	1,300,000.00	350,000.00	1,650,000.00	0.00	1,520,000.00	1,520,000.00	130,000.00
238	Municipal Ct Family Violence	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239	Municipal Ct. Drug Court	15,000.00	228,250.00	243,250.00	115,516.23	55,500.00	171,016.23	72,233.77
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
241	Ohio Piece Officers Training (OPOTA)	10,000.00	10,000.00	20,000.00	0.00	10,000.00	10,000.00	10,000.00
242	American Recovery Stimulus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273-284	Combined CDBG Block Grant	825,000.00	610,998.00	1,435,998.00	0.00	1,000,000.00	1,000,000.00	435,998.00
290	State Highway Fund	144,000.00	100,000.00	244,000.00	0.00	100,000.00	100,000.00	144,000.00
TOTAL SPECIAL REVENUE FUNDS		3,514,000.00	26,455,793.00	29,969,793.00	4,935,224.67	23,360,633.00	28,295,857.67	1,673,935.33
*SEPARATE EXHIBIT								
CAPITAL PROJECT FUNDS								
317	Improvement	2,000,000.00	5,000,000.00	7,000,000.00	0.00	5,000,000.00	5,000,000.00	2,000,000.00
320	Capital Improvement	30,000.00	182,000.00	212,000.00	0.00	182,000.00	182,000.00	30,000.00
321	Fire Capital Improvement	30,408.73	0.00	30,408.73	0.00	0.00	0.00	30,408.73
322	Fire Impact District One	380,000.00	32,000.00	412,000.00	0.00	0.00	0.00	380,000.00
330	Ety Road TIF Project/RE Tax Collections	1,084,000.00	5,000,000.00	6,084,000.00	0.00	5,000,000.00	5,000,000.00	1,084,000.00
TOTAL CAPITAL PROJECTS		3,524,408.73	10,214,000.00	13,738,408.73	0.00	10,182,000.00	10,182,000.00	3,556,408.73
DEBT SERVICE FUNDS								

**CITY OF LANCASTER
2011 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2010	BUDGET YEAR ESTIMATED RECEIPTS 2011	TOTAL AVAILABLE FOR EXPENDITURES 2011	2011 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2011
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
413	Bond Retirement	90,000.00	2,000,000.00	2,090,000.00	0.00	2,000,000.00	2,000,000.00	90,000.00
415	Special Assessment	10,000.00	32,000.00	42,000.00	0.00	32,000.00	32,000.00	10,000.00
TOTAL DEBT SERVICE FUNDS		100,000.00	2,032,000.00	2,132,000.00	0.00	2,032,000.00	2,032,000.00	100,000.00

*SEPARATE EXHIBIT

CITY OF LANCASTER
2011 TAX BUDGET
PROPRIATARY FUNDS

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2010	BUDGET YEAR ESTIMATED RECEIPTS 2011	TOTAL AVAILABLE FOR EXPENDITURES 2011	2011 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2011
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
ENTERPRISE FUNDS								
602	Gas	3,000,000.00	23,500,000.00	26,500,000.00	1,936,299.00	19,421,102.94	21,357,401.94	5,142,598.06
603	Water Revenue	2,000,000.00	8,664,200.00	10,664,200.00	3,748,404.00	5,806,472.00	9,554,876.00	1,109,324.00
604	Wastewater Revenue	2,000,000.00	8,888,200.00	10,888,200.00	1,824,795.00	7,945,995.00	9,770,790.00	1,117,410.00
605	Sanitation	2,200,000.00	3,750,000.00	5,950,000.00	1,625,980.00	2,712,985.00	4,338,965.00	1,611,035.00
606	Storm Water Utility	600,000.00	1,900,000.00	2,500,000.00	268,000.00	1,956,700.00	2,224,700.00	275,300.00
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	500,000.00	2,000,000.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
625	Water Replace & Improvement	1,200,000.00	300,000.00	1,500,000.00	0.00	500,000.00	500,000.00	1,000,000.00
626	Water Construction	200,000.00	1,200.00	201,200.00	0.00	200,000.00	200,000.00	1,200.00
627	Water Utility Reserve	2,000,000.00	2,000,000.00	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00
629	Waste Water Reserve	4,000,000.00	6,000,000.00	10,000,000.00	0.00	6,000,000.00	6,000,000.00	4,000,000.00
630	Wastewater Construction	3,000,000.00	10,000.00	3,010,000.00	0.00	2,500,000.00	2,500,000.00	510,000.00
696	Utility Deposits	130,000.00	160,000.00	290,000.00	0.00	160,000.00	160,000.00	130,000.00
TOTAL ENTERPRISE FUNDS		22,330,000.00	55,673,600.00	78,003,600.00	9,403,478.00	52,203,254.94	61,606,732.94	16,396,867.06

INTERNAL SERVICE FUNDS								
706	UTILITIES COLLECTION	350,000.00	1,800,000.00	2,150,000.00	1,377,946.92	560,534.00	1,938,480.92	211,519.08
720	INFORMATION TECHNOLOGY & TELECOM	70,000.00	777,217.00	847,217.00	611,112.00	166,105.00	777,217.00	70,000.00
722	HEALTH INSURANCE MANAGEMENT	50,000.00	7,673,136.00	7,723,136.00	0.00	7,673,136.00	7,673,136.00	50,000.00
TOTAL INTERNAL SERVICE FUNDS		470,000.00	10,250,353.00	10,720,353.00	1,989,058.92	8,399,775.00	10,388,833.92	331,519.08

FIDUCIARY TRUST AGENCY FUNDS								
811	Street Repair Deposit	4,300.00	400.00	4,700.00	0.00	4,200.00	4,200.00	500.00
812	Buster Finance	33,000.00	0.00	33,000.00	0.00	0.00	0.00	33,000.00
813	Gas Insurance Reserve	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	1,300,000.00
819	Treasury Investment Capital	-2,000,000.00	2,100,000.00	100,000.00	0.00	2,100,000.00	2,100,000.00	-2,000,000.00
820	Budgetary Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00
834	Treas. Cemetery Trust Capital	960,000.00	32,000.00	992,000.00	0.00	32,000.00	32,000.00	960,000.00
835	Treas. Cemetery Interment Trust	305,000.00	30,000.00	335,000.00	0.00	30,000.00	30,000.00	305,000.00
837	Treas. Post Closure Trust/Landfill	523,000.00	40,000.00	563,000.00	0.00	0.00	0.00	563,000.00
897	Law Library	0.00	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
TOTAL TRUST & AGENCY FUNDS		1,125,300.00	2,252,400.00	3,377,700.00	0.00	2,166,200.00	2,166,200.00	1,211,500.00

**CITY OF LANCASTER
2011 TAX BUDGET
BONDS AND NOTES**

FUND PURPOSE BONDS & NOTES	DATE OF ISSUE	DATE DUE	ORDINANCE NUMBER	TERM	INTEREST RATE	AMOUNT OUTSTANDING YEAR 1/1/2011	AMOUNT PRIN. & INTEREST YEAR 1/1/2011
PAYABLE FROM BOND RET. INSIDE 10 MILL LIMIT							
PARK LAND ACQUISITION	11/10/12	11/12/11	19-09	1 YEAR	3.00%	180,000.00	185,326.00
LAKE/ALLEN/MAPLE/SEWER SEP **	09/25/09	09/14/10	12-09	1 YEAR	4.00%	1,238,000.00	1,286,842.00
LAND ACQUISITION/DEEM PROPERTY	12/16/10	12/15/11	26-09	1 YEAR	3.00%	1,014,100.00	1,044,106.00
FIRE PUMPER TRUCK	11/13/09	11/11/10	20-09	1 YEAR	3.00%	600,000.00	617,753.00
MITHOFF PROPERTY	02/04/10	02/03/11	1-10	1 YEAR	3.00%	205,000.00	211,066.00
EWING RUN STORMWATER LINES	09/25/09	09/01/10	11-09	1 YEAR	3.00%	390,000.00	401,540.00
NOLDER DRIVE STORM SEWER	09-25-09	09-01-10	10-09	1 YEAR	3.00%	300,000.00	308,877.00
ETY ROAD TIF CONSTRUCTION	10/19/09	10/17/10		1 YEAR	4.25%	3,600,000.00	3,750,904.00
WASTEWATER SEWER BOND							
WATER BOND		12/01/07	BOND	20 YEAR	2.75%	0.00	246,420.63
GENERAL PURPOSE BOND		12/01/07	BOND	20 YEAR	4.56%	0.00	561,868.76
		12/01/07	BOND	20 YEAR	4.08%	0.00	302,987.50
TOTAL NOTES AND BONDS						7,527,100.00	8,917,690.89

** WASTE WATER LAKE ALLEN AND WASTE WATER UPPER HOCKING ROLLED INTO BOND IN 2008.