

TEMPORARY RESOLUTION NO. 74-15

PERMANENT RESOLUTION NO. _____

A RESOLUTION ADOPTING THE 2016 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2016 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2016, showing detailed estimates of all balances that will be available at the beginning of 2016, 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 for public inspection and review 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;

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

SECTION 1. That the 2016 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2016, 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, 2016.

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: Yea _____ Nays _____

Approved: _____

Attest: _____

President of Council

Mayor

Offered by: _____

Second by: _____

Requested by Finance Committee

**CITY OF LANCASTER
2015 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2012 Actual	2013 Actual	2014 Actual	Current Year Estimated For 2015	Budget Year Estimated For 2016
Local Taxes					
General Property Tax - Real Estate	2,053,100.33	2,083,764.22	1,956,000.00	1,956,000.00	1,942,500.00
Tangible Personal Property Tax	137.64	212.78	0.00	0.00	0.00
Municipal Income Tax	0.00	0.00	0.00	0.00	0.00
Other Local Taxes Hotel/Motel	126,339.21	135,505.45	125,000.00	126,000.00	130,000.00
Total Local Taxes	2,179,577.18	2,219,482.45	2,081,000.00	2,082,000.00	2,072,500.00

Intergovernmental Revenues

State Shared Taxes and Permits					
Local Government	1,083,501.48	829,683.59	786,305.00	786,305.00	825,023.00
Estate Tax	478,455.64	477,983.82	50,000.00	0.00	0.00
Cigarette Tax	1,826.96	2,028.64	1,750.00	1,800.00	1,800.00
License Tax	0.00	0.00	0.00	0.00	0.00
Liquor and Beer Permits	50,131.90	49,438.20	48,000.00	48,000.00	48,000.00
Gasoline Tax	0.00	0.00	0.00	0.00	0.00
Library and Local Government Support Fund	0.00	0.00	0.00	0.00	0.00
Property Tax Allocation	0.00	0.00	0.00	0.00	0.00
Other State Shared Taxes and Permits	0.00	0.00	0.00	0.00	0.00
Total State Shared Taxes and Permits	1,613,915.98	1,359,134.25	886,055.00	836,105.00	874,823.00

Other Grants & Intergov. Revenues

Federal Grants or Aid	276,969.37	26,851.95	0.00	0.00	0.00
State Grants or Aid	55,678.00	3,599.00	0.00	0.00	0.00
FEMA Reimbursement	0.00	50,189.83	0.00	0.00	0.00
Other Grants of Aid Village Prosecution	178,749.00	180,499.00	178,749.00	178,749.00	199,816.68
Total Other Grants & Intergov. Revenues	511,396.37	261,139.78	178,749.00	178,749.00	199,816.68
Total Intergovernmental Revenues	2,125,312.35	1,620,274.03	1,064,804.00	1,014,854.00	1,074,639.68

**CITY OF LANCASTER
2015 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2012 Actual	2013 Actual	2014 Actual	Current Year Estimated For 2015	Budget Year Estimated For 2016
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Other Revenue

Emergency Medic & Transport fees	1,302,034.50	1,211,956.57	1,300,000.00	1,247,000.00	1,247,000.00
Miscellaneous & Fire Permits	25,770.00	20,760.00	22,200.00	22,400.00	22,400.00
Reimbursement for Services	768,548.09	719,106.33	810,456.00	740,456.00	740,456.00
Fees & Fines	455,235.92	434,131.26	373,275.00	403,225.00	407,225.00
Municipal Court Cost & Fines	810,646.60	763,984.30	760,000.00	760,000.00	760,000.00
Rent & Leases	104,450.00	76,275.00	57,100.00	57,100.00	57,100.00
Other Gov Fuel Reimb & Gasoline Surcharge	312,285.73	318,165.16	308,000.00	328,000.00	628,000.00
Miscellaneous Receipts	314,377.29	152,188.85	35,000.00	40,000.00	40,000.00
Cablevision	485,416.61	480,685.78	450,000.00	480,000.00	480,000.00
Land sale	0.00	0.00	0.00	0.00	0.00
Settlements/Restitution	0.00	0.00	0.00	0.00	0.00
Prepay Gas Discount Revenue from Port Authority	0.00	0.00	0.00	0.00	0.00
Income Tax - 15% Fire Levy	1,360,584.00	1,395,261.85	0.00	0.00	0.00
Income Tax - 45%	4,081,752.00	4,185,785.57	0.00	0.00	0.00
Income Tax - 96%	8,707,737.62	8,929,675.91	9,351,439.02	9,618,843.46	9,436,525.69
Transfers In	35,200.00	0.00	6,000.00	6,000.00	6,000.00
Bank Interest	274,340.18	270,389.31	281,426.52	279,651.18	218,168.00
Contractor Bond Claim	0.00	4,623.00	0.00	0.00	0.00
Other Govt Engineering Services	0.00	0.00	25,000.00	25,000.00	25,000.00
Energy Contract	0.00	0.00	0.00	0.00	115,231.00
County Reimbursement -2/5	0.00	24,769.68	307,644.00	293,556.83	293,906.00
Road Race Fees	0.00	0.00	0.00	0.00	500.00
Bus Camera Fines	0.00	0.00	2,750.00	2,750.00	2,750.00
Special Duty - Police	0.00	44,230.00	55,000.00	55,000.00	0.00
Total Other Revenue	19,038,378.54	19,031,988.57	14,145,290.54	14,358,982.47	14,480,261.69

Grandtotal Actual Revenue Collected

23,343,268.07	22,871,745.05	17,291,094.54	17,455,836.47	17,627,401.37
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**CITY OF LANCASTER
2016 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2012 Actual	2013 Actual	2014 Actual	Current Year Estimated For 2015	Budget Year Estimated For 2016
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Security of Persons and Property

Personal Services	13,734,302.88	13,781,119.50	183,316.47	184,065.00	184,065.00
General Fund Transfer for Police & Fire Special Rev Fund	0.00	0.00	9,595,951.27	10,265,900.93	11,176,402.00
Travel Transportation	0.00	0.00	0.00	0.00	0.00
Contractual Services	351,565.92	395,018.66	50,063.00	5,200.00	5,200.00
Supplies and Materials	558,080.68	624,135.37	881.75	4,500.00	4,500.00
Capital Outlay	100,751.24	123,123.67	0.00	0.00	0.00
Total Security of Persons and Property	14,744,700.72	14,923,397.20	9,830,212.49	10,459,665.93	11,370,167.00

Community Environment

Tree Commission	7,869.45	16,113.39	15,288.21	23,689.00	23,689.00
Regional Planning Commission	9,695.00	9,695.00	9,695.00	9,700.00	9,700.00
Tree Trimming Commission	165,599.75	81,994.44	69,429.62	82,000.00	92,000.00
Planning Commission	0.00	127.80	0.00	500.00	500.00
Zoning Board of Appeals	5,386.76	2,445.72	1,516.17	8,000.00	8,000.00
Indigent Needy (Burials)	2,250.00	750.00	1,500.00	3,000.00	3,000.00
Total Community Environment	190,800.96	111,126.35	97,429.00	126,889.00	136,889.00

Transportation

Street Lighting	262,928.47	239,067.32	243,025.23	292,000.00	292,000.00
Total Transportation	262,928.47	239,067.32	243,025.23	292,000.00	292,000.00

**CITY OF LANCASTER
2016 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2012 Actual	2013 Actual	2014 Actual	Current Year Estimated For 2015	Budget Year Estimated For 2016
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General Government

Personal Services	3,041,101.78	3,153,909.68	3,631,747.77	3,835,456.32	4,064,809.48
Contractual Services	265,564.34	324,850.54	342,872.91	425,560.00	449,160.00
Supplies and Materials	166,008.42	151,408.16	186,360.03	237,212.00	229,842.00
Capital Outlay	10,501.69	9,901.52	9,761.57	16,505.00	49,505.00
Total General Government	3,483,176.23	3,640,069.90	4,170,742.28	4,514,733.32	4,793,316.48

Debt Service

Redemption of Principal	144,014.06	247,688.25	152,579.68	93,053.02	51,682.00
Interest	58,369.74	67,242.97	38,111.64	4,113.54	1,690.00
General Obligation Bond Bank of New York	302,037.50	305,287.50	291,268.05	405,254.19	406,315.00
Other Debt Service (Legal Services)	1,741.92	8,179.33	2,572.50	5,600.00	5,000.00
Total Debt Service	506,163.22	628,398.05	484,531.87	508,020.75	464,687.00

Other Use of Funds

Fund Transfers to Special Revenue w/out Police & Fire	953,938.92	719,448.00	782,138.00	804,369.00	826,379.00
Administrative Support	491,908.43	514,438.03	470,852.99	577,335.00	578,335.00
City Hall Annex	27,910.46	31,483.30	29,753.91	39,000.00	39,000.00
Columbian	4,203.77	5,153.79	2,217.31	25,000.00	25,000.00
Maple Street Facility	0.00	0.00	0.00	0.00	0.00
Fuel Depot	312,832.72	310,804.75	427,187.25	635,000.00	635,000.00
General Miscellaneous	846,724.44	670,849.66	903,548.20	933,450.00	936,950.00
Total Other Uses of Funds	2,637,518.74	2,252,177.53	2,615,697.66	3,014,154.00	3,040,664.00

TOTAL EXPENDITURES

	21,825,288.34	21,794,236.35	17,441,638.53	18,915,463.00	20,097,723.48
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**CITY OF LANCASTER
2016 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2012 Actual	2013 Actual	2014 Actual	Current Year Estimated For 2015	Budget Year Estimated For 2016
Prior Year Ending Unencumbered Balance (Carryover Cash)	2,716,641.15	3,872,349.38	4,560,806.41	4,787,915.57	3,328,289.04
Plus Total Year Revenue Received	23,394,668.07	22,871,445.05	17,833,428.23	17,455,836.47	17,627,401.37
Minus Total Year Expenses Paid w/ carryover PO payments	22,238,959.84	22,182,988.02	17,606,319.07	18,915,463.00	18,915,463.00
Carryover Cash Balance w/out Carryover PO's	3,872,349.38	4,560,806.41	4,787,915.57	3,328,289.04	2,040,227.41

*Police/Fire were removed from General Fund (101) and relocated to new funds (246) 15 Fire Levy and (247) 45 Police/Fire Levy

**CITY OF LANCASTER
2016 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2015	BUDGET YEAR ESTIMATED RECEIPTS 2016	TOTAL AVAILABLE FOR EXPENDITURES 2016	2016 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2016
					PERSONAL SERVICES	OTHER	
SPECIAL SERVICE FUNDS							
207	Cemetery	230,000.00	475,150.00	705,150.00	325,000.00	150,150.00	230,000.00
208	Transportation	1,400,000.00	3,001,850.00	4,401,850.00	1,835,000.00	1,165,850.00	1,401,000.00
209	3 Mil Road Improvement Levy	300,000.00	2,179,000.00	2,479,000.00	0.00	2,179,000.00	300,000.00
212	Parks	250,000.00	1,860,000.00	2,110,000.00	1,366,467.17	706,650.01	2,073,117.18
216	Income Tax	400,000.00	18,300,000.00	18,700,000.00	309,500.00	17,854,500.00	536,000.00
220	Special Improvement District	0.00	70,000.00	70,000.00	0.00	70,000.00	0.00
221	Public Transit	200,000.00	2,026,071.00	2,226,071.00	160,034.00	1,865,360.00	200,677.00
223	911 Tariff	115,000.00	0.00	115,000.00	0.00	0.00	115,000.00
224	Edward Byrne Grant - Law Director	427.56	0.00	427.56	0.00	0.00	427.56
225	Violence Against Women Act Grant	25,000.00	60,000.00	85,000.00	72,303.00	780.00	11,917.00
226	Community Development	50,000.00	144,000.00	194,000.00	140,793.00	4,000.00	49,207.00
227	Law Enforcement Block Grant	0.00	0.00	0.00	0.00	0.00	0.00
228	Police & Fire Pension	0.00	426,000.00	426,000.00	0.00	426,000.00	0.00
229	COPS Grant	0.00	0.00	0.00	0.00	0.00	0.00
230	Community Corrections	30,000.00	85,000.00	115,000.00	71,750.00	14,781.00	28,469.00
231	Public Sites	83,667.00	0.00	83,667.00	0.00	0.00	83,667.00
232	Indigent Drv. Alcohol	50,000.00	50,000.00	100,000.00	0.00	100,000.00	0.00
233	Law Enforcement Education	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00
234	Municipal Ct. Computer Judicial	100,000.00	50,000.00	150,000.00	0.00	45,000.00	105,000.00
235	Municipal Ct. Probation	87,321.00	531,008.00	618,329.00	591,867.00	17,500.00	609,367.00
236	Municipal Ct. Computer Clerk	350,000.00	190,000.00	540,000.00	104,906.00	335,094.00	440,000.00
237	Municipal Ct. Special Projects	25,000.00	800,000.00	825,000.00	50,800.00	774,200.00	100,000.00
238	Municipal Ct. Family Violence	18,000.00	0.00	18,000.00	0.00	0.00	18,000.00
239	Municipal Ct. Drug Court	0.00	155,000.00	155,000.00	108,865.00	43,500.00	2,635.00
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00
241	Ohio Peace Officers Training (OPOTA)	8,360.00	0.00	8,360.00	0.00	0.00	8,360.00
242	American Recovery Stimulus	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
244	Safety Route to School - Law Director	0.00	0.00	0.00	0.00	0.00	0.00
246	Fire .15 Voter Approved Levy	800,000.00	1,474,457.15	2,274,457.15	1,506,433.00	52,847.33	715,176.82
247	Police/Fire .45 Voter Approved Levy	300,000.00	15,423,371.43	15,723,371.43	14,297,530.00	1,302,243.00	123,598.43
273-284	Combined CDBG Block Grant	108,000.00	530,000.00	638,000.00	0.00	530,000.00	108,000.00
290	State Highway Fund	200,000.00	100,000.00	300,000.00	0.00	100,000.00	200,000.00
TOTAL SPECIAL REVENUE FUNDS		5,215,775.56	47,930,907.58	53,146,683.14	20,941,248.17	27,737,455.34	4,467,979.63

CAPITAL PROJECT FUNDS							
314	LDOT Improvement Fund	100,000.00	40,000.00	140,000.00	0.00	140,000.00	0.00
315	Parks Improvement Fund	193,288.65	99,074.29	292,362.94	0.00	160,000.00	132,362.94

**CITY OF LANCASTER
2016 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2015	BUDGET YEAR ESTIMATED RECEIPTS 2016	TOTAL AVAILABLE FOR EXPENDITURES 2016	2016 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2016
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
316	General Improvement Fund	70,000.00	0.00	70,000.00	0.00	70,000.00	0.00	0.00
317	Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Capital Improvement	374,000.00	195,000.00	569,000.00	0.00	211,688.00	211,688.00	357,312.00
321	Fire Capital Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Fire Impact District One	730,000.00	100,000.00	830,000.00	0.00	169,348.00	169,348.00	660,652.00
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	15,000.00	2,100,000.00	2,115,000.00	0.00	2,100,000.00	2,100,000.00	15,000.00
TOTAL CAPITAL PROJECTS		1,482,288.65	2,534,074.29	4,016,362.94	0.00	2,851,036.00	2,851,036.00	1,165,326.94

DEBT SERVICE FUNDS

413	Bond Retirement	0.00	990,000.00	990,000.00	0.00	990,000.00	990,000.00	0.00
415	Special Assessment	0.00	85,000.00	85,000.00	0.00	85,000.00	85,000.00	0.00
TOTAL DEBT SERVICE FUNDS		0.00	1,075,000.00	1,075,000.00	0.00	1,075,000.00	1,075,000.00	0.00

**CITY OF LANCASTER
2016 TAX BUDGET
PROPRIETARY FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2015	BUDGET YEAR ESTIMATED RECEIPTS 2016	TOTAL AVAILABLE FOR EXPENDITURES 2016	2016 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2016
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
ENTERPRISE FUNDS								
602	Gas	9,000,000.00	18,287,000.00	27,287,000.00	2,415,720.00	15,829,256.00	18,244,976.00	9,042,024.00
603	Water Revenue	2,000,000.00	9,237,500.00	11,237,500.00	3,697,995.00	5,870,625.00	9,568,620.00	1,668,880.00
604	Wastewater Revenue	4,000,000.00	11,635,500.00	15,635,500.00	2,225,560.00	9,400,640.00	11,626,200.00	4,009,300.00
605	Sanitation	2,600,000.00	3,610,000.00	6,210,000.00	1,603,295.00	2,947,700.00	4,550,995.00	1,659,005.00
606	Storm Water Utility	1,100,000.00	3,300,000.00	4,400,000.00	419,260.00	2,868,246.00	3,287,506.00	1,112,494.00
619	Storm Water Reserve	500,000.00	0.00	500,000.00	0.00	0.00	0.00	500,000.00
622	Water Weirhead Protection	500,000.00	0.00	500,000.00	0.00	0.00	0.00	500,000.00
623	Wastewater Replace & Improvement	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
625	Water Replace & Improvement	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
626	Water Construction	1,758.00	0.00	1,758.00	0.00	0.00	0.00	1,758.00
627	Water Utility Reserve	700,000.00	0.00	700,000.00	0.00	0.00	0.00	700,000.00
629	Waste Water Reserve	4,000,000.00	0.00	4,000,000.00	0.00	0.00	0.00	4,000,000.00
630	Wastewater Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
696	Utility Deposits	130,000.00	150,000.00	280,000.00	0.00	250,000.00	250,000.00	30,000.00
TOTAL ENTERPRISE FUNDS		26,531,758.00	46,220,000.00	72,751,758.00	10,361,830.00	37,166,467.00	47,528,297.00	25,223,461.00
INTERNAL SERVICE FUNDS								
706	UTILITIES COLLECTION	353,759.00	1,709,869.00	2,063,628.00	1,169,418.00	762,070.00	1,931,488.00	132,140.00
720	INFORMATION TECHNOLOGY & TELECOM	200,000.00	908,200.00	1,108,200.00	639,450.00	297,098.00	936,548.00	171,652.00
722	HEALTH INSURANCE MANAGEMENT	10,000.00	7,132,000.00	7,142,000.00	0.00	7,132,000.00	7,132,000.00	10,000.00
TOTAL INTERNAL SERVICE FUNDS		563,759.00	9,750,069.00	10,313,828.00	1,808,868.00	8,191,168.00	10,000,036.00	313,792.00
FIDUCIARY TRUST AGENCY FUNDS								
811	Street Repair Deposit	7,000.00	0.00	7,000.00	0.00	500.00	500.00	6,500.00
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	-150,000.00	21,000.00	-129,000.00	0.00	0.00	0.00	-129,000.00
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	Cemetery Perpetual Care	1,040,000.00	25,000.00	1,065,000.00	0.00	0.00	0.00	1,065,000.00
835	Cemetery Pre-Interment	275,000.00	15,000.00	290,000.00	0.00	10,000.00	10,000.00	280,000.00
837	Treas. Post Closure Trust/Landfill	535,000.00	4,000.00	539,000.00	0.00	0.00	0.00	539,000.00
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		1,740,000.00	115,000.00	1,855,000.00	0.00	93,500.00	93,500.00	1,761,500.00