

TEMPORARY RESOLUTION NO. 84-14

PERMANENT RESOLUTION NO. _____

A RESOLUTION ADOPTING THE 2015 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2015 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2015 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2015, showing detailed estimates of all balances that will be available at the beginning of 2015, 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 2015 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2015, 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, 2015.

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 _____

Date Approved: _____

Clerk: _____

President of Council

Offered by: _____

Mayor

Second by: _____

Requested by Finance Committee

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

DESCRIPTION	2012 Actual	2013 Actual	Current Year Estimated For 2014	Budget Year Estimated For 2015
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Local Taxes

General Property Tax - Real Estate	2,053,100.33	2,083,764.22	1,956,000.00	1,956,000.00
Tangible Personal Property Tax	137.64	212.78	0.00	0.00
Municipal Income Tax	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
Total Local Taxes	2,179,577.18	2,219,482.45	2,081,000.00	2,082,000.00

Intergovernmental Revenues

State Shared Taxes and Permits

Local Government	1,083,501.48	829,683.59	786,305.00	786,305.00
Estate Tax	478,455.64	477,983.82	50,000.00	0.00
Cigarette Tax	1,826.96	2,028.64	1,750.00	1,800.00
License Tax	0.00	0.00	0.00	0.00
Liquor and Beer Permits	50,131.90	49,438.20	48,000.00	48,000.00
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	1,613,915.98	1,359,134.25	886,055.00	836,105.00

Other Grants & Intergov. Revenues

Federal Grants or Aid	276,969.37	26,851.95	0.00	0.00
State Grants or Aid	55,678.00	3,599.00	0.00	0.00
FEMA Reimbursement	0.00	50,189.83	0.00	0.00
Other Grants of Aid Village Prosecution	178,749.00	180,499.00	178,749.00	178,749.00
Total Other Grants & Intergov. Revenues	511,396.37	261,139.78	178,749.00	178,749.00

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

DESCRIPTION	2012 Actual	2013 Actual	Current Year Estimated For 2014	Budget Year Estimated For 2015
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Total Intergovernmental Revenues	2,125,312.35	1,620,274.03	1,064,804.00	1,014,854.00
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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
Miscellaneous & Fire Permits	25,770.00	20,760.00	22,200.00	22,400.00
Reimbursement for Services	768,548.09	719,106.33	810,456.00	740,456.00
Fees & Fines	455,235.92	434,131.26	373,275.00	403,225.00
Municipal Court Cost & Fines	810,646.60	763,984.30	760,000.00	760,000.00
Rent & Leases	104,450.00	76,275.00	57,100.00	57,100.00
Other Gov Fuel Reimb & Gasoline Surcharge	312,285.73	318,165.16	308,000.00	328,000.00
Miscellaneous Receipts	314,377.29	152,188.85	35,000.00	40,000.00
Cablevision	485,416.61	480,685.78	450,000.00	480,000.00
Land sale	0.00	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	0.00	0.00	0.00
Income Tax - .15% Fire Levy	1,360,584.00	1,395,261.85	0.00	0.00
Income Tax - .45%	4,081,752.00	4,185,785.57	0.00	0.00
Income Tax - .96%	8,707,737.62	8,929,675.91	9,351,439.02	9,618,843.46
Transfers In	35,200.00	0.00	6,000.00	6,000.00
Bank Interest	274,340.18	270,389.31	281,426.52	279,651.18
Contractor Bond Claim	0.00	4,623.00	0.00	0.00
Other Govt Engineering Services	0.00	0.00	25,000.00	25,000.00
County Reimbursement -2/5	0.00	24,769.68	307,644.00	293,556.83
Bus Camera Fines	0.00	0.00	2,750.00	2,750.00
Special Duty - Police	0.00	44,230.00	55,000.00	55,000.00

Total Other Revenue	19,038,378.54	19,031,988.57	14,145,290.54	14,358,982.47
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**CITY OF LANCASTER
2015 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2012 Actual	2013 Actual	Current Year Estimated For 2014	Budget Year Estimated For 2015
Grandtotal Actual Revenue Collected	23,343,268.07	22,871,745.05	17,291,094.54	17,455,836.47
Outstanding or Paid back Cash Advances (Not used as new revenue for budget calculation.)	51,400.00	0.00	0.00	0.00
			\$51,400 advance out for SAFER Grant \$10,000 advance paid back	
Revenue Totals with Advance adjustments	23,394,668.07	22,871,745.05	17,291,094.54	17,455,836.47

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

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

Personal Services	13,734,302.88	13,781,119.50	191,345.00	185,314.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	351,565.92	395,018.66	60,000.00	5,200.00
Supplies and Materials	558,080.68	624,135.37	4,100.00	4,100.00
Capital Outlay	100,751.24	123,123.67	0.00	0.00
Total Security of Persons and Property	14,744,700.72	14,923,397.20	255,445.00	194,514.00

Community Environment

Tree Commission	7,869.45	16,113.39	23,689.00	39,101.00
Regional Planning Commission	9,695.00	9,695.00	9,700.00	9,700.00
Tree Trimming Commission	165,599.75	81,994.44	82,000.00	82,000.00
Planning Commission	0.00	127.80	500.00	500.00
Zoning Board of Appeals	5,386.76	2,445.72	8,000.00	8,000.00
Indigent Needy (Burials)	2,250.00	750.00	3,000.00	3,000.00
Total Community Environment	190,800.96	111,126.35	126,889.00	142,301.00

Transportation

Street Lighting	262,928.47	239,067.32	292,000.00	292,000.00
Total Transportations	262,928.47	239,067.32	292,000.00	292,000.00

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

DESCRIPTION	2012 Actual	2013 Actual	Current Year Estimated For 2014	Budget Year Estimated For 2015
General Government				
Personal Services	3,041,101.78	3,153,909.68	3,741,001.90	3,806,334.90
Contractual Services	265,564.34	324,850.54	476,180.00	427,410.00
Supplies and Materials	166,008.42	151,408.16	221,212.00	229,662.00
Capital Outlay	10,501.69	9,901.52	13,505.00	13,505.00
Total General Government	3,483,176.23	3,640,069.90	4,451,898.90	4,476,911.90
Debt Service				
Redemption of Principal	144,014.06	247,688.25	150,479.68	153,053.02
Interest	58,369.74	67,242.97	38,111.64	33,764.73
General Obligation Bond Bank of New York	302,037.50	305,287.50	306,487.50	300,375.00
Other Debt Service (Legal Services)	1,741.92	8,179.33	9,000.00	9,000.00
Total Debt Service	506,163.22	628,398.05	504,078.82	496,192.75
Other Use of Funds				
Fund Transfers to Special Revenue	953,938.92	719,448.00	11,041,064.98	11,943,986.00
Administrative Support	491,908.43	514,438.03	582,235.00	577,335.00
City Hall Annex	27,910.46	31,483.30	35,500.00	35,500.00
Columbian	4,203.77	5,153.79	27,500.00	0.00
Maple Street Facility	0.00	0.00	0.00	0.00
Fuel Depot	312,832.72	310,804.75	315,000.00	335,000.00
General Miscellaneous	846,724.44	670,849.66	903,450.00	929,450.00
Total Other Uses of Funds	2,637,518.74	2,252,177.53	12,904,749.98	13,821,271.00

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

DESCRIPTION	2012 Actual	2013 Actual	Current Year Estimated For 2014	Budget Year Estimated For 2015
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TOTAL EXPENDITURES	21,825,288.34	21,794,236.35	18,535,061.70	19,423,290.65
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Prior Year Ending Unencumbered Balance (Carryover Cash)	2,716,641.15	3,872,349.38	4,560,806.41	3,152,158.71
Plus Total Year Revenue Received	23,394,668.07	22,871,445.05	17,291,094.54	17,455,836.47
Minus Total Year Expenses Paid w/ carryover PO payments	22,238,959.84	22,182,988.02	18,699,742.24	19,423,290.65
Carryover Cash Balance w/out Carryover PO's	3,872,349.38	4,560,806.41	3,152,158.71	1,184,704.53

Actual carryover paid 164,680.54

Carryover Encumbrances (Carryover Purchase Orders) (Payments to be made w/ prior yrs approp budget)	496,965.28	280,065.53		
Year Ending Unencumbered Fund Balance	3,375,384.10	4,280,740.88	3,152,158.71	1,184,704.53

*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
2015 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2014	BUDGET YEAR ESTIMATED RECEIPTS 2015	TOTAL AVAILABLE FOR EXPENDITURES 2015	2015 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2015	
					PERSONAL SERVICES	OTHER (Personal + Other)		
207	Cemetery	173,885.92	475,100.00	648,985.92	308,800.00	166,050.00	174,135.92	
208	Transportation	1,318,510.04	2,887,750.00	4,206,260.04	1,883,250.00	1,004,500.00	1,318,510.04	
209	3 Mil Road Improvement Levy	0.00	2,050,000.00	2,050,000.00	0.00	2,050,000.00	0.00	
212	Parks	125,000.00	1,900,000.00	2,025,000.00	1,293,916.00	668,149.00	62,935.00	
216	Income Tax	1,559,699.85	18,500,000.00	20,059,699.85	312,050.00	18,187,950.00	1,559,699.85	
220	Special Improvement District	0.00	70,000.00	70,000.00	0.00	70,000.00	0.00	
221	Public Transit	0.00	2,007,025.00	2,007,025.00	0.00	1,861,750.00	145,275.00	
223	911 Tariff	0.00	93,070.00	93,070.00	0.00	0.00	93,070.00	
224	JAG Grant	427.56	0.00	427.56	0.00	0.00	427.56	
225	Violence Against Women Act Grant	8,245.86	64,080.34	72,326.20	63,090.00	576.00	8,660.20	
226	Community Development	41,288.80	134,900.00	176,188.80	130,900.00	4,000.00	41,288.80	
227	Law Enforcement Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	
228	Police & Fire Pension	0.00	432,000.00	432,000.00	0.00	432,000.00	0.00	
229	COPS Grant	0.00	0.00	0.00	0.00	0.00	0.00	
230	Community Corrections	0.00	84,791.00	84,791.00	70,879.00	13,912.00	84,791.00	
231	Public Sites	69,747.02	0.00	69,747.02	0.00	0.00	69,747.02	
232	Indigent Div. Alcohol	50,000.00	50,000.00	100,000.00	0.00	100,000.00	0.00	
233	Law Enforcement Education	82,547.55	0.00	82,547.55	0.00	0.00	82,547.55	
234	Municipal Ct Computer Judicial	55,000.00	45,000.00	100,000.00	0.00	100,000.00	0.00	
235	Municipal Ct Probation	62,000.00	529,008.00	591,008.00	570,057.00	16,500.00	4,451.00	
236	Municipal Ct Computer Clerk	0.00	430,000.00	430,000.00	103,594.00	326,406.00	0.00	
237	Municipal Ct Special Projects	960,000.00	790,000.00	1,750,000.00	73,892.00	1,675,500.00	608.00	
238	Municipal Ct Family Violence	17,278.92	0.00	17,278.92	0.00	0.00	17,278.92	
239	Municipal Ct. Drug Court	0.00	150,000.00	150,000.00	105,115.00	43,500.00	1,385.00	
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	
241	Ohio Peace Officers Training (OPOTA)	5,600.00	0.00	5,600.00	0.00	0.00	5,600.00	
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	741,486.83	1,502,944.28	2,244,431.11	1,515,722.00	60,029.97	668,679.14	
247	Police/Fire .45 Voter Approved Levy	0.00	15,658,158.85	15,658,158.85	14,353,070.00	1,305,088.00	15,658,158.00	
273-284	Combined CDBG Block Grant	155,762.91	768,067.48	923,830.39	0.00	866,337.24	57,493.15	
290	State Highway Fund	211,883.00	100,000.00	311,883.00	0.00	0.00	211,883.00	
TOTAL SPECIAL REVENUE FUNDS					54,360,259.21	28,952,248.21	49,836,583.21	4,523,676.00

**CITY OF LANCASTER
2015 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2014	BUDGET YEAR ESTIMATED RECEIPTS 2015	TOTAL AVAILABLE FOR EXPENDITURES 2015	2015 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2015
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
CAPITAL PROJECT FUNDS								
314	LDOT Improvement Fund	164,955.43	0.00	164,955.43	0.00	164,955.43	164,955.43	0.00
315	Parks Improvement Fund	156,045.73	0.00	156,045.73	0.00	156,045.73	156,045.73	0.00
316	General Improvement Fund	1,002.92	85,000.00	86,002.92	0.00	86,002.92	86,002.92	0.00
317	Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Capital Improvement	299,675.00	200,392.57	500,067.57	0.00	114,488.00	114,488.00	385,579.57
321	Fire Capital Improvement	24,128.73	0.00	24,128.73	0.00	24,128.73	24,128.73	0.00
322	Fire Impact District One	810,850.00	100,000.00	910,850.00	0.00	127,348.44	127,348.44	783,501.56
330	Ety Road TIF Project/Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
331	Ety Road TIF Project/RE Tax Collections	0.00	467,753.00	467,753.00	0.00	350,168.76	350,168.76	117,584.24
TOTAL CAPITAL PROJECTS		1,456,657.81	853,145.57	2,309,803.38	0.00	1,023,138.01	1,023,138.01	1,286,665.37

DEBT SERVICE FUNDS								
413	Bond Retirement	157,758.57	1,416,447.20	1,574,205.77	0.00	1,417,447.20	1,417,447.20	156,758.57
415	Special Assessment	42,757.17	36,571.00	79,328.17	0.00	31,550.00	31,550.00	47,778.17
TOTAL DEBT SERVICE FUNDS		200,515.74	1,453,018.20	1,653,533.94	0.00	1,448,997.20	1,448,997.20	204,536.74

**CITY OF LANCASTER
2015 TAX BUDGET
PROPRIETARY FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2014	BUDGET YEAR ESTIMATED RECEIPTS 2015	TOTAL AVAILABLE FOR EXPENDITURES 2015	2015 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2015
					PERSONAL SERVICES	OTHER (Personal + Other)	
602	Gas	11,000,000.00	21,526,105.86	32,526,105.86	2,235,050.00	19,291,891.00	10,999,164.86
603	Water Revenue	2,405,558.42	9,394,312.00	11,799,870.42	3,586,271.80	5,867,015.00	2,346,583.62
604	Wastewater Revenue	3,938,900.55	11,635,500.00	15,574,400.55	2,101,980.00	9,265,713.00	4,206,707.55
605	Sanitation	2,600,000.00	3,700,000.00	6,300,000.00	1,604,628.00	2,772,718.00	1,922,653.00
606	Storm Water Utility	538,770.00	3,612,600.00	4,151,370.00	412,500.00	2,403,698.07	1,335,171.93
619	Storm Water Reserve	388,922.24	1,678,336.88	2,067,259.12	0.00	1,676,390.99	390,868.13
622	Water Wellhead Protection	0.00	0.00	0.00	0.00	0.00	0.00
623	Wastewater Replace & Improvement	0.00	0.00	0.00	0.00	0.00	0.00
625	Water Replace & Improvement	0.00	0.00	0.00	0.00	0.00	0.00
626	Water Construction	0.00	0.00	0.00	0.00	0.00	0.00
627	Water Utility Reserve	1,010,593.91	1,980,361.43	2,990,955.34	0.00	1,980,361.43	1,010,593.91
629	Waste Water Reserve	5,983,585.24	7,755,217.44	13,738,802.68	0.00	7,755,217.44	5,983,585.24
630	Wastewater Construction	0.00	0.00	0.00	0.00	0.00	0.00
696	Utility Deposits	139,451.80	150,000.00	289,451.80	0.00	250,000.00	39,451.80
TOTAL ENTERPRISE FUNDS		28,005,782.16	61,432,433.61	89,438,215.77	9,940,430.80	51,263,004.93	28,234,780.04

INTERNAL SERVICE FUNDS

706	UTILITIES COLLECTION	445,650.14	1,747,831.00	2,193,481.14	1,103,731.00	618,100.00	1,721,831.00	471,650.14
720	INFORMATION TECHNOLOGY & TELECOM	280,231.44	856,464.00	1,136,695.44	636,438.00	220,022.00	856,460.00	280,235.44
722	HEALTH INSURANCE MANAGEMENT	0.00	7,045,500.00	7,045,500.00	0.00	7,045,500.00	7,045,500.00	0.00
TOTAL INTERNAL SERVICE FUNDS		725,881.58	9,649,795.00	10,375,676.58	1,740,169.00	7,883,622.00	9,623,791.00	751,885.58

FIDUCIARY TRUST AGENCY FUNDS

811	Street Repair Deposit	7,000.00	500.00	7,500.00	0.00	500.00	500.00	7,000.00
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	-1,173,100.00	1,022,100.00	-151,000.00	0.00	942,100.00	942,100.00	-1,093,100.00
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	Cemetery Perpetual Care	1,000,000.00	28,000.00	1,028,000.00	0.00	0.00	0.00	1,028,000.00
835	Cemetery Pre-Interment	289,000.00	32,000.00	321,000.00	0.00	32,000.00	32,000.00	289,000.00
837	Treas. Post Closure Trust/Landfill	528,836.45	0.00	528,836.45	0.00	0.00	0.00	528,836.45
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		684,736.45	1,132,600.00	1,817,336.45	0.00	1,057,600.00	1,057,600.00	759,736.45