TEMPORARY RESOLUTION NO. 63-23

PERMANENT RESOLUTION NO. 64-23

A RESOLUTION TO APPROPRIATE FROM THE UNENCUMBERED BALANCE AND AMEND THE CERTIFICATE WITH THE COUNTY AUDITOR IN THE CITY INCOME TAX FUND (2016)

WHEREAS, the City Income Tax Department is requesting the addition of a full-time Tax Auditor through companion piece Temporary Ordinance 13-23; and

WHEREAS, the City Income Tax Department is currently operating with three (3) full-time Tax Auditors and the Income Tax Commissioner to handle all tax preparation, auditing, posting of all payroll and business accounts, and handle all requests for customer service on the phone, at the counter, and via email; and

WHEREAS, the City Income Tax Department is constantly striving to improve efficiency, as demonstrated by recently implementing payroll payments made by ACH, but it is mid-May and there are still has multiple mail tubs full of tax returns to audit, post, bill, and scan; and

WHEREAS, in addition to day-to-day tax processing, and the Income Tax Department must also stay current with bankruptcies, collections, hotel/motel lodging tax-which include short-term rental tracking, landlord registrations, Schedule C-Self Employed tracking and reporting, and processing Municipal Net-Profit collections from the State of Ohio; and

WHEREAS, the City as a whole is growing, as evidenced by the expansion of present manufacturers and economic development efforts that attract new businesses regularly; and

WHEREAS, City Income Tax Department collections have increased from \$20,825,379.00 in 2019 to \$33,037,600.00 in 2022, and the City is on pace to exceed those figures in 2023; and

WHEREAS, the City Income Tax Department's collections account for nearly 80% of the General Fund's income; and

WHEREAS, starting the hiring process for an additional Tax Auditor at this time will allow for identifying, on-boarding, and training a qualified candidate before the next tax season starts in January 2024; now, therefore,

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

SECTION 1. That the City of Lancaster Auditor amend the Certificate of Appropriations with the County Auditor in the amount of Fifty-Two Thousand Eight Hundred Forty-One Dollars and Thirty-Seven Cents (\$52,841.37) in the City Income Tax Fund (2016).

SECTION 2. That the City of Lancaster Auditor appropriate from the unencumbered balance in the City Income Tax Fund (2016) in the amount of Fifty-Two Thousand Eight Hundred Forty-One Dollars and Thirty-Seven Cents (\$52,841.37), as follows:

2016.1600.51002, Salaries – Staff	$31,584.80
2016.1600.51050, PERS	$ 4,421.87
2016.1600.51052, Insurance	$12,276.72
2016.1600.51053, Medicare	$ 457.98
2016.1600.51055, Workers Compensation	$ 700.00
2016.1600.51060, Life Insurance Premium	$ 100.00
2016.1600.53018, Misc/Non-Fixed Assets	$ 3,300.00
TOTAL	$52,841.37

SECTION 2. That this resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed: 6/26/23 after 3Rd reading. Vote: Yeas 7 Nays 2

Date Approved: 6/26/23

President of Council

Clerk: Teresa Lee Vondy

Mayor

Offered by: Jon G. McDaniel

Second by: Kurt McCort

Requested by Finance Committee