

TEMPORARY RESOLUTION NO. 71-13

PERMANENT RESOLUTION NO. _____

A RESOLUTION ADOPTING THE 2014 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2014 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2014 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2014, showing detailed estimates of all balances that will be available at the beginning of 2014, 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; now therefore,

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

SECTION 1. That the 2014 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2014, 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, 2014.

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: _____

President of Council

Clerk: _____

Mayor

Offered by: _____

Second by: _____

Requested by Finance Committee

**CITY OF LANCASTER
2014 TAX BUDGET
PROPRIETARY FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2013	BUDGET YEAR ESTIMATED RECEIPTS 2014	TOTAL AVAILABLE FOR EXPENDITURES 2014	2014 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2014
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	

ENTERPRISE FUNDS

602	Gas	9,253,754.46	19,422,115.58	28,675,870.04	2,174,150.00	17,158,645.00	19,332,795.00	9,343,075.04	
603	Water Revenue	2,477,427.45	9,118,299.00	11,595,726.45	3,707,910.00	5,734,946.00	9,442,856.00	2,152,870.45	
604	Wastewater Revenue	4,187,059.28	11,084,250.00	15,271,309.28	2,065,070.00	9,031,483.67	11,096,553.67	4,174,755.61	
605	Sanitation	2,000,000.00	3,600,000.00	5,600,000.00	1,595,391.00	2,816,651.00	4,412,042.00	1,187,958.00	
606	Storm Water Utility	1,292,467.16	2,980,000.00	4,272,467.16	396,000.00	2,344,150.00	2,740,150.00	1,532,317.16	
622	Water Wailhead Protection	0.00	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	0.00	
625	Water Replace & Improvement	0.00	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	0.00	
627	Water Utility Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
629	Waste Water Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
630	Wastewater Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
696	Utility Deposits	131,504.85	0.00	131,504.85	0.00	250,000.00	250,000.00	-118,495.15	
TOTAL ENTERPRISE FUNDS				46,204,664.58	65,546,877.78	9,938,621.00	37,335,875.87	47,274,396.67	18,272,481.11

INTERNAL SERVICE FUNDS

706	UTILITIES COLLECTION	134,000.00	1,633,569.00	1,767,569.00	1,050,984.00	582,585.00	1,633,569.00	134,000.00	
720	INFORMATION TECHNOLOGY & TELECOM	241,000.00	754,984.00	995,984.00	587,333.00	167,549.00	754,882.00	241,102.00	
722	HEALTH INSURANCE MANAGEMENT	0.00	7,306,380.00	7,306,380.00	0.00	7,306,380.00	7,306,380.00	0.00	
TOTAL INTERNAL SERVICE FUNDS				9,694,933.00	10,069,933.00	1,638,317.00	8,056,614.00	9,694,831.00	376,102.00

FIDUCIARY TRUST AGENCY FUNDS

811	Street Repair Deposit	6,500.00	0.00	6,500.00	0.00	500.00	500.00	6,000.00
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	0.00	1,552,100.00	1,552,100.00	0.00	1,432,100.00	1,432,100.00	120,000.00
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	Treas. Cemetery Trust Capital	900,000.00	0.00	900,000.00	0.00	0.00	0.00	900,000.00
835	Treas. Cemetery Interment Trust	250,000.00	0.00	250,000.00	0.00	32,000.00	32,000.00	218,000.00
837	Treas. Post Closure Trust/Landfill	0.00	0.00	0.00	0.00	0.00	0.00	0.00
887	Law Library	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
TOTAL TRUST & AGENCY FUNDS				1,602,100.00	2,791,600.00	0.00	1,547,600.00	1,244,000.00

**CITY OF LANCASTER
2014 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2013	BUDGET YEAR ESTIMATED RECEIPTS 2014	TOTAL AVAILABLE FOR EXPENDITURES 2014	2014 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2014
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
CAPITAL PROJECT FUNDS								
317	Improvement	1,431,000.00	0.00	1,431,000.00	0.00	0.00	0.00	1,431,000.00
320	Capital Improvement	100,000.00	182,945.23	282,945.23	0.00	182,945.23	182,945.23	100,000.00
321	Fire Capital Improvement	24,000.00	0.00	24,000.00	0.00	0.00	0.00	0.00
322	Fire Impact District One	0.00	80,000.00	80,000.00	0.00	71,821.32	71,821.32	8,178.68
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	400,000.00	400,000.00	0.00	349,518.76	349,518.76	50,481.24
TOTAL CAPITAL PROJECTS		1,555,000.00	582,945.23	2,217,945.23	0.00	604,285.31	604,285.31	1,589,659.92
DEBT SERVICE FUNDS								
413	Bond Retirement	0.00	91,472.62	91,472.62	0.00	0.00	0.00	91,472.62
415	Special Assessment	0.00	37,250.00	37,250.00	0.00	31,550.00	31,550.00	5,700.00
TOTAL DEBT SERVICE FUNDS		0.00	128,722.62	128,722.62	0.00	31,550.00	31,550.00	97,172.62

**CITY OF LANCASTER
2014 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2013	BUDGET YEAR ESTIMATED RECEIPTS 2014	TOTAL AVAILABLE FOR EXPENDITURES 2014	2014 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2014	
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)		
SPECIAL SERVICE FUNDS									
207	Cemetery	107,048.02	476,000.00	583,048.02	343,850.00	131,750.00	475,600.00	107,448.02	
208	Transportation	1,243,824.30	2,775,000.00	4,018,824.30	1,736,000.00	1,038,700.00	2,774,700.00	1,244,124.30	
212	Parks	0.00	1,372,089.26	1,372,089.26	0.00	0.00	0.00	1,372,089.26	
216	Income Tax	1,174,940.72	17,225,000.00	18,399,940.72	311,692.00	770,600.00	1,082,292.00	17,317,648.72	
220	Special Improvement District	0.00	85,500.00	85,500.00	0.00	0.00	0.00	85,500.00	
221	Public Transit	37,261.26	2,007,025.00	2,044,286.26	144,900.00	1,861,750.00	2,006,650.00	37,636.26	
223	911 Tariff	260,000.00	103,000.00	363,000.00	197,855.00	0.00	197,855.00	165,145.00	
224	JAG Grant	423.86	0.00	423.86	0.00	0.00	0.00	423.86	
225	Violence Against Women Act Grant	25,000.00	50,000.00	75,000.00	57,537.00	5,000.00	62,537.00	12,463.00	
226	Community Development	60,188.98	0.00	60,188.98	154,824.00	4,000.00	158,824.00	-98,635.02	
227	Law Enforcement Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
228	Police & Fire Pension	17,264.80	432,000.00	449,264.80	424,800.00	7,200.00	432,000.00	17,264.80	
229	COPS Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
230	Community Corrections	0.00	84,791.00	84,791.00	70,858.00	13,933.00	84,791.00	0.00	
231	Public Sites	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
232	Indigent Drv. Alcohol	180,328.82	50,000.00	230,328.82	0.00	50,000.00	50,000.00	180,328.82	
233	Law Enforcement Education	81,000.00	0.00	81,000.00	0.00	2,000.00	2,000.00	79,000.00	
234	Municipal Ct Computer Judicial	55,000.00	45,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	
235	Municipal Ct Probation	75,500.00	491,000.00	566,500.00	538,615.00	17,500.00	556,115.00	10,385.00	
236	Municipal Ct Computer Clerk	380,000.00	214,000.00	594,000.00	101,060.00	443,940.00	545,000.00	49,000.00	
237	Municipal Ct Special Projects	1,000,000.00	540,000.00	1,540,000.00	73,892.00	1,227,500.00	1,301,392.00	238,608.00	
238	Municipal Ct Family Violence	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
239	Municipal Ct. Drug Court	0.00	150,000.00	150,000.00	102,155.00	43,500.00	145,655.00	4,345.00	
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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	134,327.00	764,294.13	898,621.13	0.00	873,821.53	873,821.53	24,799.60	
290	State Highway Fund	212,000.00	104,000.00	316,000.00	0.00	100,000.00	100,000.00	216,000.00	
					0.00	0.00	0.00		
TOTAL SPECIAL REVENUE FUNDS					5,044,107.76	26,988,699.39	32,012,807.15	4,256,038.00	6,691,194.53
								10,949,232.53	
								21,063,574.62	

**CITY OF LANCASTER
2014 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated For 2013	Budget Year Estimated For 2014
Prior Year Ending Unencumbered Balance (Carryover Cash)	2,271,480.85	2,716,641.15	3,872,349.38	2,358,320.18
Plus Total Year Revenue Received	23,397,807.40	23,394,668.07	22,168,233.70	21,836,415.27
Minus Total Year Expenses Paid w/ carryover PO payments	22,952,647.10	22,238,959.84	23,682,262.90	24,233,857.95
Carryover Cash Balance w/out Carryover PO's	2,716,641.15	3,872,349.38	2,358,320.18	-39,122.50
Carryover Encumbrances (Carryover Purchase Orders) (Payments to be made w/ prior yrs approp budget)	504,698.46	496,965.28		
Year Ending Unencumbered Fund Balance	2,211,942.69	3,375,384.10	2,358,320.18	-39,122.50

**CITY OF LANCASTER
2014 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated For 2013	Budget Year Estimated For 2014
General Government				
Personal Services	3,351,128.46	3,041,101.78	3,356,922.36	3,577,309.30
Contractual Services	281,906.13	265,564.34	371,920.00	384,445.00
Supplies and Materials	155,446.64	166,008.42	209,716.00	209,537.00
Capital Outlay	13,191.95	10,501.69	18,937.00	11,505.00
Total General Government	3,801,673.18	3,483,176.23	3,957,495.36	4,182,796.30
Debt Service				
Redemption of Principal	133,066.06	144,014.06	235,935.95	276,698.11
Interest	60,138.17	58,369.74	70,746.09	60,756.04
General Obligation Bond Bank of New York	302,987.50	302,037.50	305,287.50	306,487.50
Other Debt Service (Legal Services)	3,176.80	1,741.92	6,000.00	9,000.00
Total Debt Service	499,368.53	506,163.22	617,969.54	652,941.65
Other Use of Funds				
Fund Transfers to Special Revenue	889,656.00	953,938.92	739,448.00	742,600.00
Administrative Support	472,164.18	491,908.43	552,875.00	545,235.00
City Hall Annex	29,542.90	27,910.46	35,500.00	35,500.00
Columbian			21,000.00	21,000.00
Maple Street Facility	0.00	0.00	0.00	0.00
Fuel Depot	272,412.16	312,832.72	300,000.00	0.00
General Miscellaneous	805,066.47	846,724.44	863,573.00	871,450.00
Total Other Uses of Funds	2,468,841.71	2,633,314.97	2,512,396.00	2,215,785.00
TOTAL EXPENDITURES	22,832,665.38	21,818,874.57	23,682,262.90	24,233,857.95

**CITY OF LANCASTER
2014 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated For 2013	Budget Year Estimated For 2014
Security of Persons and Property				
Personal Services	14,755,178.12	13,734,302.88	14,921,142.00	15,468,157.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	316,895.25	351,565.92	392,000.00	385,200.00
Supplies and Materials	520,805.56	558,080.68	675,010.00	665,010.00
Capital Outlay	87,478.16	100,751.24	192,300.00	247,300.00
Total Security of Persons and Property	15,680,357.09	14,744,700.72	16,180,452.00	16,765,667.00
Community Environment				
Tree Commission	8,274.03	5,659.45	21,749.00	22,467.00
Regional Planning Commission	7,067.00	9,695.00	9,700.00	9,700.00
Tree Trimming Commission	81,443.99	165,599.75	81,001.00	81,001.00
Planning Commission	0.00	0.00	500.00	500.00
Zoning Board of Appeals	1,215.86	5,386.76	8,000.00	8,000.00
Indigent Needy (Burials)	2,698.97	2,250.00	3,000.00	3,000.00
Total Community Environment	100,699.85	188,590.96	123,950.00	124,668.00
Transportation				
Street Lighting	281,725.02	262,928.47	290,000.00	292,000.00
Total Transportations	281,725.02	262,928.47	290,000.00	292,000.00

**CITY OF LANCASTER
2014 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated For 2013	Budget Year Estimated For 2014
Total Intergovernmental Revenues	2,606,289.86	2,125,312.35	1,114,654.00	1,014,804.00

Other Revenue

Emergency Medic & Transport fees	1,213,434.59	1,302,034.50	1,300,000.00	1,250,000.00
Miscellaneous & Fire Permits	21,590.00	25,770.00	23,800.00	22,200.00
Reimbursement for Services	917,610.97	768,548.09	912,250.00	812,725.00
Fees & Fines	329,331.66	455,235.92	320,300.00	373,275.00
Municipal Court Cost & Fines	770,809.47	810,646.60	770,000.00	760,000.00
Rent & Leases	50,000.00	104,450.00	57,100.00	57,100.00
Other Gov Fuel Reimb & Gasoline Surcharge	287,390.20	312,285.73	288,000.00	293,000.00
Miscellaneous Receipts	71,060.36	314,377.29	45,000.00	53,500.00
Cablevision	449,583.24	485,416.61	450,000.00	450,000.00
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	15,000.00	0.00	0.00	0.00
Income Tax - .15% Fire Levy	1,363,751.12	1,360,584.00	1,395,261.85	1,372,089.26
Income Tax - .45%	4,091,253.33	4,081,752.00	4,185,785.57	4,116,267.77
Income Tax-.96%	8,728,007.15	8,707,737.62	8,929,675.91	8,781,371.24
Transfers In	8,450.00	35,200.00	8,400.00	6,000.00
Bank Interest	308,383.92	274,340.18	312,006.37	306,333.00
Contractor Bond Claim			0.00	0.00
Total Other Revenue	18,625,656.01	19,038,378.54	18,997,579.70	18,653,861.27

Grandtotal Actual Revenue Collected 23,439,207.40 23,343,268.07 22,168,233.70 21,836,415.27

Outstanding or Paid back Cash Advances -41,400.00 51,400.00 0.00 0.00
 (Not used as new revenue for budget calculation.) \$51,400 advance out for SAFER Grant
 \$10,000 advance paid back

Revenue Totals with Advance adjustments 23,397,807.40 23,394,668.07 22,168,233.70 21,836,415.27

**CITY OF LANCASTER
2014 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated For 2013	Budget Year Estimated For 2014
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Local Taxes

General Property Tax - Real Estate	2,042,545.09	2,053,100.33	1,930,000.00	2,042,750.00
Tangible Personal Property Tax	39,010.04	137.64	0.00	0.00
Municipal Income Tax	0.00	0.00	0.00	0.00
Other Local Taxes Hotel/Motel	125,706.40	126,339.21	126,000.00	125,000.00
Total Local Taxes	2,207,261.53	2,179,577.18	2,056,000.00	2,167,750.00

Intergovernmental Revenues

State Shared Taxes and Permits

Local Government	1,571,337.05	1,083,501.48	786,305.00	786,305.00
Estate Tax	725,016.46	478,455.64	100,000.00	0.00
Cigarette Tax	1,666.30	1,826.96	1,600.00	1,750.00
License Tax	0.00	0.00	0.00	0.00
Liquor and Beer Permits	47,167.05	50,131.90	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	2,345,186.86	1,613,915.98	935,905.00	836,055.00

Other Grants & Intergov. Revenues

Federal Grants or Aid	72,600.00	276,969.37	0.00	0.00
State Grants or Aid	9,754.00	55,678.00	0.00	0.00
FEMA Reimbursement	0.00	0.00	0.00	0.00
Other Grants of Aid Village Prosecution	178,749.00	178,749.00	178,749.00	178,749.00
Total Other Grants & Intergov. Revenues	261,103.00	511,396.37	178,749.00	178,749.00