

TEMPORARY RESOLUTION NO. 49-18

PERMANENT RESOLUTION NO. 54-18

A RESOLUTION ADOPTING THE 2019 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2019 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, the Department Supervisors have submitted their budget request for the year 2019 and the Auditor has heretofore compiled said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2019, showing detailed estimates of all balances that will be available at the beginning of 2019, 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;

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

SECTION 1. That the 2019 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2019, 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, is hereby adopted as the official budget of the City of Lancaster, for the fiscal year beginning January 1, 2019.

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 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: 6/25/18 after 3<sup>rd</sup> reading. Vote: Yeas 8 Nays 0

Date Approved: 6/25/18

Clerk: Jeresa Lee Sandy

David C. Uel  
President of Council

David L. Schyfle  
Mayor

Offered by: Tom S.

Second by: Holly J. Miller-Dawson  
Requested by Finance Committee

**CITY OF LANCASTER  
2019 TAX BUDGET  
PROPRIETARY FUNDS**

Carryover Cash

5100's

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2018	BUDGET YEAR ESTIMATED RECEIPTS 2019	TOTAL AVAILABLE FOR EXPENDITURES 2019	2019 BUDGETED EXPENDITURES & ENCUMBRANCES		ESTIMATED UNENCUMBERED BALANCE 2019
					PERSONAL SERVICES	OTHER (Personal + Other)	
602	Gas	9,800,000.00	17,541,750.00	27,341,750.00	3,086,460.00	14,443,879.00	9,801,411.00
603	Water Revenue	2,900,000.00	9,412,500.00	12,312,500.00	4,033,700.00	6,005,130.00	2,273,670.00
604	Wastewater Revenue	9,000,000.00	11,637,610.00	20,637,610.00	2,371,565.00	7,714,815.00	10,551,230.00
605	Sanitation	1,096,445.00	3,810,000.00	4,906,445.00	1,865,428.00	2,532,697.00	508,320.00
606	Storm Water Utility	500,000.00	3,300,000.00	3,800,000.00	470,700.00	2,542,922.00	786,378.00
619	Storm Water Reserve	0.00	0.00	0.00	0.00	0.00	0.00
621	LDOT/Stormwater R & I	0.00	0.00	0.00	0.00	0.00	0.00
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	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
630	Wastewater Construction	0.00	0.00	0.00	0.00	0.00	0.00
696	Utility Deposits	150,000.00	150,000.00	300,000.00	0.00	250,000.00	50,000.00
<b>TOTAL ENTERPRISE FUNDS</b>					<b>45,851,860.00</b>	<b>33,489,443.00</b>	<b>23,971,009.00</b>

<b>TOTAL ENTERPRISE FUNDS</b>	<b>23,446,445.00</b>	<b>45,851,860.00</b>	<b>69,298,305.00</b>	<b>11,837,853.00</b>	<b>33,489,443.00</b>	<b>45,327,296.00</b>	<b>23,971,009.00</b>
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**INTERNAL SERVICE FUNDS**

706	UTILITIES COLLECTION	333,737.00	1,752,723.00	2,086,460.00	1,276,819.00	575,904.00	233,737.00
710	FUEL DEPOT	70,000.00	655,000.00	725,000.00	0.00	700,000.00	25,000.00
720	INFORMATION TECHNOLOGY & TELECOM	200,000.00	948,282.00	1,148,282.00	578,257.00	370,026.00	199,999.00
722	HEALTH INSURANCE MANAGEMENT	145,000.00	6,882,000.00	7,027,000.00	0.00	6,882,000.00	145,000.00
<b>TOTAL INTERNAL SERVICE FUNDS</b>					<b>10,238,005.00</b>	<b>8,527,930.00</b>	<b>603,736.00</b>

**FIDUCIARY TRUST AGENCY FUNDS**

811	Street Repair Deposit	0.00	0.00	0.00	0.00	0.00	0.00
812	Busier Finance	33,000.00	0.00	33,000.00	0.00	33,000.00	0.00
813	Gas Insurance Reserve	0.00	0.00	0.00	0.00	0.00	0.00
819	Treasury Investment Capital	-99,050.00	25,500.00	-73,550.00	0.00	0.00	-73,550.00
820	Budgetary Agency	0.00	300,000.00	300,000.00	0.00	300,000.00	0.00
821	Utility Agency Overpayments	180,000.00	30,000.00	210,000.00	0.00	30,000.00	180,000.00
823	Code Enfor - Fire Ins Escrow	0.00	0.00	0.00	0.00	0.00	0.00
834	Cemetery Perpetual Care	995,000.00	24,000.00	1,019,000.00	0.00	0.00	1,019,000.00
835	Cemetery Pre-Interment	280,000.00	20,000.00	300,000.00	0.00	32,000.00	268,000.00
837	Treas. Post Closure Trust/Landfill	537,256.00	0.00	537,256.00	0.00	0.00	537,256.00
897	Law Library	0.00	57,000.00	57,000.00	0.00	57,000.00	0.00
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>					<b>456,500.00</b>	<b>452,000.00</b>	<b>1,930,706.00</b>

**CITY OF LANCASTER  
2019 TAX BUDGET  
GOVERNMENTAL SPECIAL SERVICE FUNDS**

Carryover Cash

5100's

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2018	BUDGET YEAR ESTIMATED RECEIPTS 2019	TOTAL AVAILABLE FOR EXPENDITURES 2019	2019 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2019
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)	
<b>CAPITAL PROJECT FUNDS</b>								
314	LDOT Improvement Fund	36,000.00	150,000.00	186,000.00	0.00	186,000.00	186,000.00	0.00
315	Parks Improvement Fund	100,000.00	109,112.00	209,112.00	0.00	152,181.00	152,181.00	56,931.00
316	General Improvement Fund	56,000.00	2,000.00	58,000.00	0.00	3,002.92	3,002.92	54,997.08
317	Improvement	0.00	735,146.00	735,146.00	0.00	735,146.00	735,146.00	0.00
320	Capital Improvement	500,000.00	269,583.00	769,583.00	0.00	221,572.00	221,572.00	548,011.00
321	Fire Capital Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Fire Impact District One	750,000.00	150,000.00	900,000.00	0.00	127,348.35	127,348.35	772,651.65
330	Ely Road TIF Project/Construction	60.00	0.00	60.00	0.00	0.00	0.00	60.00
331	Ely Road TIF Project/RE Tax Collections	0.00	158,161.00	158,161.00	0.00	158,161.00	158,161.00	0.00
360	Columbian Construction Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL CAPITAL PROJECTS</b>		<b>1,442,060.00</b>	<b>1,574,002.00</b>	<b>3,016,062.00</b>	<b>0.00</b>	<b>1,583,411.27</b>	<b>1,583,411.27</b>	<b>1,432,650.73</b>
<b>DEBT SERVICE FUNDS</b>								
413	Bond Retirement	0.00	863,102.50	863,102.50	0.00	863,102.50	863,102.50	0.00
415	Special Assessment	72,000.00	31,825.00	103,825.00	0.00	31,825.00	31,825.00	72,000.00
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>72,000.00</b>	<b>894,927.50</b>	<b>966,927.50</b>	<b>0.00</b>	<b>894,927.50</b>	<b>894,927.50</b>	<b>72,000.00</b>

**CITY OF LANCASTER  
2019 TAX BUDGET  
GOVERNMENTAL SPECIAL SERVICE FUNDS**

Carryover Cash

5100's

FUND #	FUND DESCRIPTION	ESTIMATED UNENCUMBERED FUND BALANCE 2018	BUDGET YEAR ESTIMATED RECEIPTS 2019	TOTAL AVAILABLE FOR EXPENDITURES 2019	2019 BUDGETED EXPENDITURES & ENCUMBRANCES			ESTIMATED UNENCUMBERED BALANCE 2019			
					PERSONAL SERVICES	OTHER	TOTAL (Personal + Other)				
<b>SPECIAL SERVICE FUNDS</b>											
207	Cemetery	250,000.00	566,700.00	816,700.00	358,350.00	208,330.00	566,680.00	250,020.00			
208	Transportation	750,000.00	3,198,407.00	3,948,407.00	2,022,500.00	1,175,000.00	3,197,500.00	750,907.00			
209	3 Mil Road Improvement Levy	0.00	2,095,000.00	2,095,000.00	0.00	2,095,000.00	2,095,000.00	0.00			
212	Parks	500,000.00	2,179,676.00	2,679,676.00	1,503,144.00	693,310.00	2,196,454.00	483,222.00			
216	Income Tax	2,000,000.00	20,100,000.00	22,100,000.00	307,750.00	19,792,251.00	20,100,001.00	1,999,999.00			
220	Special Improvement District	0.00	71,000.00	71,000.00	0.00	71,000.00	71,000.00	0.00			
221	Public Transit	300,000.00	2,232,510.00	2,532,510.00	236,920.00	1,995,560.00	2,232,480.00	300,030.00			
223	911 Tariff	140,000.00	0.00	140,000.00	0.00	3,000.00	3,000.00	137,000.00			
224	Edward Byrne Grant - Law Director	400.00	0.00	400.00	0.00	0.00	0.00	400.00			
225	Violence Against Women Act Grant	0.00	94,576.00	94,576.00	94,576.00	0.00	94,576.00	0.00			
226	Community Development	40,000.00	148,382.00	188,382.00	146,882.00	1,500.00	148,382.00	40,000.00			
227	Law Enforcement Block Grant JAG	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
228	Police & Fire Pension	0.00	430,000.00	430,000.00	0.00	430,000.00	430,000.00	0.00			
229	COPS Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
230	Community Corrections	28,000.00	0.00	28,000.00	0.00	0.00	0.00	28,000.00			
231	Public Sites	96,000.00	0.00	96,000.00	0.00	0.00	0.00	96,000.00			
232	Indigent Div. Alcohol	50,000.00	50,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00			
233	Law Enforcement Education	89,000.00	0.00	89,000.00	0.00	0.00	0.00	89,000.00			
234	Municipal Ct Computer Judicial	25,000.00	45,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00			
235	Municipal Ct Probation	50,000.00	835,000.00	885,000.00	679,921.00	159,012.00	838,933.00	46,067.00			
236	Municipal Ct Computer Clerk	110,000.00	186,000.00	296,000.00	112,455.00	183,545.00	296,000.00	0.00			
237	Municipal Ct Special Projects	200,000.00	825,000.00	1,025,000.00	0.00	962,500.00	962,500.00	62,500.00			
238	Municipal Ct Family Violence	19,400.00	0.00	19,400.00	0.00	0.00	0.00	19,400.00			
239	Municipal Ct Drug Court	50,000.00	225,500.00	275,500.00	142,260.00	85,600.00	227,860.00	47,640.00			
240	FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
241	Ohio Peace Officers Training (OPOTA)	26,000.00	13,000.00	39,000.00	0.00	15,000.00	15,000.00	24,000.00			
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	16,000.00	16,000.00	0.00	16,000.00	16,000.00	0.00			
244	Safety Route to School - Law Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
246	Fire .15 Voter Approved Levy	127,000.00	1,636,676.00	1,763,676.00	1,574,760.00	63,450.00	1,638,210.00	125,466.00			
247	Police/Fire .45 Voter Approved Levy	300,000.00	17,109,962.00	17,409,962.00	15,745,381.00	1,364,581.00	17,109,962.00	300,000.00			
273-284	Combined CDBG Block Grant	94,000.00	540,000.00	634,000.00	0.00	540,000.00	540,000.00	94,000.00			
290	State Highway Fund	178,000.00	107,000.00	285,000.00	0.00	125,000.00	125,000.00	160,000.00			
<b>TOTAL SPECIAL REVENUE FUNDS</b>					<b>5,422,800.00</b>	<b>52,705,399.00</b>	<b>58,128,199.00</b>	<b>22,924,899.00</b>	<b>30,149,639.00</b>	<b>53,074,538.00</b>	<b>5,053,651.00</b>

**CITY OF LANCASTER  
2019 TAX BUDGET  
GENERAL FUND EXPENDITURES**

DESCRIPTION	2015 Actual	2016 Actual	2017 Actual	Current Year Estimated For 2018	Budget Year Estimated For 2019
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**Debt Service**

Redemption of Principal	93,053.60	63,576.54	68,979.84	37,689.27	38,532.28
Interest	4,111.21	3,790.12	4,203.78	2,822.17	1,979.16
General Obligation Bond Bank of New York	405,254.18	394,445.86	416,765.00	412,015.00	406,265.00
Other Debt Service (Legal Services)	9,022.63	3,564.66	2,000.00	10,000.00	10,000.00
<b>Total Debt Service</b>	<b>511,441.62</b>	<b>465,377.18</b>	<b>491,948.62</b>	<b>462,526.44</b>	<b>456,776.44</b>

**Other Use of Funds**

Fund Transfers to Special Revenue w/out Police & Fire	804,369.00	1,112,886.00	921,054.00	1,324,998.00	1,321,568.00
Administrative Support	464,965.74	461,511.73	537,806.69	585,036.00	549,536.00
City Hall Annex	24,261.73	24,562.50	48,936.26	59,000.00	59,000.00
Columbian	0.00	0.00	0.00	0.00	0.00
Maple Street Facility	0.00	0.00	0.00	0.00	0.00
Fuel Depot	370,380.64	322,728.39	0.00	0.00	0.00
General Miscellaneous	807,618.51	556,339.61	587,535.95	684,500.00	719,500.00
<b>Total Other Uses of Funds</b>	<b>2,471,595.62</b>	<b>2,478,028.23</b>	<b>2,095,332.90</b>	<b>2,653,534.00</b>	<b>2,649,604.00</b>

**TOTAL EXPENDITURES**

<b>TOTAL EXPENDITURES</b>	<b>18,089,267.11</b>	<b>17,601,538.52</b>	<b>17,600,687.77</b>	<b>20,875,658.35</b>	<b>21,529,807.73</b>
Prior Year Ending Unencumbered Balance (Carryover Cash)	4,787,915.57	4,529,797.90	5,020,857.99	5,253,282.44	2,148,894.09
Plus Total Year Revenue Received	17,906,704.64	18,203,171.31	17,977,799.59	17,771,270.00	18,293,276.00
Minus Total Year Expenses Paid w/ carryover PO payments	18,164,822.31	17,712,111.22	17,745,375.14	20,875,658.35	21,529,807.73
<b>Carryover Cash Balance w/out Carryover PO's</b>	<b>4,529,797.90</b>	<b>5,020,857.99</b>	<b>5,253,282.44</b>	<b>2,148,894.09</b>	<b>-1,087,637.64</b>

**CITY OF LANCASTER  
2019 TAX BUDGET  
GENERAL FUND EXPENDITURES**

DESCRIPTION	2015 Actual	2016 Actual	2017 Actual	Current Year Estimated For 2018	Budget Year Estimated For 2019
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**Security of Persons and Property**

Personal Services	190,845.69	198,263.69	211,859.67	220,540.00	227,190.00
General Fund Transfer for Police & Fire Special Rev Fund	10,335,183.38	9,712,723.56	9,775,315.98	11,702,730.91	12,199,935.00
Travel Transportation	0.00	0.00	0.00	0.00	0.00
Contractual Services	3,686.99	3,769.74	2,260.59	3,500.00	3,000.00
Supplies and Materials	967.93	810.50	653.99	7,000.00	7,000.00
Capital Outlay	0.00	0.00	2,250.00	4,050.00	4,050.00
<b>Total Security of Persons and Property</b>	<b>10,530,683.99</b>	<b>9,915,567.49</b>	<b>9,992,340.23</b>	<b>11,937,820.91</b>	<b>12,441,175.00</b>

**Community Environment**

Tree Commission w/ Tree Trimming	95,309.78	72,987.58	26,758.93	22,123.00	22,123.00
Regional Planning Commission	9,695.00	9,695.00	9,695.00	9,700.00	9,700.00
Historical Lancaster Planning Commission	85.00	309.20	1,147.70	8,000.00	8,000.00
Zoning Board of Appeals	3,989.00	3,124.88	4,222.20	8,000.00	8,000.00
Indigent Needy (Burials)	3,000.00	4,633.00	7,754.00	5,000.00	5,000.00
<b>Total Community Environment</b>	<b>112,078.78</b>	<b>90,749.66</b>	<b>49,577.83</b>	<b>52,823.00</b>	<b>52,823.00</b>

**Transportation**

Street Lighting	229,042.19	228,291.75	232,377.68	300,000.00	300,000.00
<b>Total Transportations</b>	<b>229,042.19</b>	<b>228,291.75</b>	<b>232,377.68</b>	<b>300,000.00</b>	<b>300,000.00</b>

**General Government**

Personal Services	3,724,862.90	3,889,138.24	4,107,732.02	4,565,430.00	4,749,913.29
Contractual Services	314,646.73	357,789.54	387,644.84	520,068.00	535,138.00
Supplies and Materials	169,410.33	162,937.06	205,452.79	267,226.00	300,553.00
Capital Outlay	25,504.95	13,659.37	38,280.86	116,230.00	43,825.00
<b>Total General Government</b>	<b>4,234,424.91</b>	<b>4,423,524.21</b>	<b>4,739,110.51</b>	<b>5,468,954.00</b>	<b>5,629,429.29</b>

**CITY OF LANCASTER  
2019 TAX BUDGET  
GENERAL FUND REVENUES**

DESCRIPTION	2015 Actual	2016 Actual	2017 Actual	Current Year Estimated For 2018	Budget Year Estimated For 2019
<b>Grandtotal Actual Revenue Collected</b>	17,906,704.64	18,203,171.31	17,977,799.59	17,771,270.00	18,293,276.00
Outstanding or Paid back Cash Advances (Not used as new revenue for budget calculation.)	0.00	0.00	0.00	0.00	0.00
<b>Revenue Totals with Advance adjustments</b>	17,906,704.64	18,203,171.31	17,977,799.59	17,771,270.00	18,293,276.00