

TEMPORARY RESOLUTION NO. 65-21

PERMANENT RESOLUTION NO. 73-21

A RESOLUTION ADOPTING THE 2022 TAX BUDGET OF THE CITY OF LANCASTER FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND SUBMITTING SAME TO THE FAIRFIELD COUNTY AUDITOR

WHEREAS, Department supervisors have submitted their budget requests for the year 2022; and the Auditor has compiled the said requests into a tentative budget for the City of Lancaster for the fiscal year beginning January 1, 2022, showing detailed estimates of all balances that will be available at the beginning of 2022, 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; and

WHEREAS, this also includes 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 will be held on June 14, 2021 at 6:30 p.m. during the regular meeting of City Council on said budget of which public notice was given by publication not less than ten (10) days previous to the date;

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

SECTION 1. That the 2022 Tax Budget of the City of Lancaster, for the fiscal year beginning January 1, 2022, 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 is hereby adopted as the official budget of the city of Lancaster, for the fiscal year beginning January 1, 2022.

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: 6/14/21 after 2nd reading. Vote: Yeas 9 Nays 0

Date Approved: 6/14/21

Clerk: Jessica Lee Sandy

David A. Hill
President of Council
David L. Schuyler
Mayor

Offered by: Tom Stik

Second by: Melody K. Bobbitt

Requested by Finance Committee

**CITY OF LANCASTER
2022 TAX BUDGET
GENERAL FUND REVENUES**

DESCRIPTION	2018 Actual	2019 Actual	2020 Actual	Current Year Estimated For 2021	Budget Year Estimated For 2022
Local Taxes					
General Property Tax - Real Estate	1,803,379.10	1,846,794.37	2,123,688.39	2,037,200.00	2,037,200.00
Other Local Taxes Hotel/Motel	8,802.98	8,446.72	7,109.67	8,400.00	8,400.00
Total Local Taxes	1,812,182.08	1,855,241.09	2,130,798.06	2,045,600.00	2,045,600.00

Intergovernmental Revenues

State Shared Taxes and Permits					
Local Government	874,646.46	911,896.77	990,672.15	877,037.00	877,037.00
Cigarette Tax	1,735.71	1,701.03	1,654.14	1,700.00	1,700.00
Liquor and Beer Permits	55,581.40	52,202.50	52,442.25	52,000.00	52,400.00
State Allocation Homestead, Rollback, & 2.5 Rollback	221,924.06	221,357.05	249,744.18	242,800.00	242,800.00
Total State Shared Taxes and Permits	1,153,887.63	1,187,157.35	1,294,512.72	1,173,537.00	1,173,937.00

Other Grants & Intergov. Revenues

Federal Grants or Aid	0.00	0.00	0.00	0.00	0.00
State Grants or Aid	8,699.04	375.96	3,898.00	0.00	0.00
FEMA Reimbursement	0.00	0.00	0.00	0.00	0.00
Other Grants of Aid Village Prosecution	209,499.00	209,499.00	214,720.00	214,720.00	214,720.00

Total Other Grants & Intergov. Revenues	218,198.04	209,874.96	218,618.00	214,720.00	214,720.00
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Total Intergovernmental Revenues

Other Revenue

Emergency Medic & Transport fees	1,232,448.52	1,324,892.51	1,126,798.36	1,300,000.00	1,300,000.00
Fees & Fines	1,051,916.60	1,103,082.54	1,146,844.37	1,206,253.00	1,197,543.00
Permits	20,367.00	20,255.00	18,045.00	20,175.00	20,175.00
Reimbursement for Services	737,969.10	916,487.54	662,433.54	595,048.00	629,777.00
Municipal Court Cost & Fines	798,571.13	823,552.95	626,051.97	799,000.00	799,000.00
Rent & Leases	72,745.00	57,100.00	57,000.00	57,000.00	57,000.00
Miscellaneous Receipts	17,724.72	28,885.03	12,818.92	18,000.00	12,000.00
Income Tax-.96%	10,291,242.00	11,249,549.00	11,114,082.00	10,828,665.00	10,828,665.00
Bank Interest	500,962.85	643,080.01	455,740.52	275,000.00	275,000.00
Energy Contract	115,231.00	115,231.00	0.00	0.00	0.00
Insurance Settlement & Restitution	294.12	7,045.84	205.88	294.00	200.00
County Reimbursement -2/5	267,840.20	313,031.92	299,903.33	334,792.00	334,792.00
Auction Receipts	10,823.40	20,878.46	12,275.31	12,000.00	12,000.00
Refunds	144,430.05	245,657.27	2,769,253.58	300,000.00	0.00
Donations	0.00	1,200.00	0.00	0.00	0.00
Rebates	6,610.60	5,138.74	2,750.58	2,800.00	2,500.00
Special Duty - Police	0.00	1,220.19	0.00	0.00	0.00
SCP Solar Panel Project-Payment in Lieu	0.00	146.76	144.94	144.00	144.00
Total Other Revenue	15,269,176.29	16,876,434.76	18,304,348.30	15,749,171.00	15,468,796.00

Grandtotal Actual Revenue Collected	18,453,444.04	20,128,708.16	21,948,277.08	19,183,028.00	18,903,053.00
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**CITY OF LANCASTER
2021 TAX BUDGET
GENERAL FUND EXPENDITURES**

DESCRIPTION	2018 Actual	2019 Actual	2020 Actual	Current Year Estimated For 2021	Budget Year Estimated For 2022
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Security of Persons and Property

Personal Services	222,697.43	228,355.51	8,583,161.07	8,842,751.00	14,473,445.19
General Fund Transfer for Police & Fire Special Rev Fund	11,428,700.93	10,808,342.19	0.00	0.00	0.00
Travel Transportation	2,802.26	2,049.94	123,686.03	190,035.49	306,779.00
Contractual Services	1,953.47	2,465.30	123,532.75	339,171.69	375,770.00
Supplies and Materials	32.00	39.00	1,090.50	8,950.00	14,450.00
Capital Outlay	4,050.00	4,050.00	6,376.52	113,264.03	145,250.00

Total Security of Persons and Property

	11,660,236.09	11,045,301.94	8,837,846.87	9,494,172.21	15,315,694.19
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Community Environment

Tree Commission w/ Tree Trimming	19,206.37	122,643.70	113,272.08	140,700.00	191,256.00
Regional Planning Commission	9,695.00	9,695.00	9,695.00	9,695.00	9,695.00
Historical Lancaster Planning Commission	4,403.80	222.95	213.00	5,091.65	5,000.00
Zoning Board of Appeals	3,407.20	2,654.85	1,949.15	5,000.00	5,000.00
Indigent Needy (Burials)	6,750.00	8,270.00	3,000.00	5,000.00	5,000.00

Total Community Environment

	43,462.37	143,486.50	128,129.23	165,486.65	215,951.00
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Transportation

Street Lighting	257,596.91	248,047.02	245,401.70	267,729.28	260,000.00
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Total Transportations

	257,596.91	248,047.02	245,401.70	267,729.28	260,000.00
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General Government

Personal Services	4,480,412.84	4,642,368.94	4,686,926.90	5,026,911.24	5,264,645.69
Contractual Services	320,016.36	472,995.08	379,887.12	666,849.72	632,325.00
Supplies and Materials	196,656.52	254,083.26	208,553.65	341,996.28	328,050.00
Capital Outlay	82,325.81	34,124.02	33,724.87	40,634.40	41,550.00

Total General Government	5,079,411.53	5,403,571.30	5,309,092.54	6,076,391.64	6,266,570.69
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Debt Service

Redemption of Principal	37,688.31	38,531.32	36,353.79	23,075.00	0.00
Interest	2,822.17	1,979.16	1,113.67	226.00	0.00
General Obligation Bond	412,015.00	406,265.00	410,115.00	407,128.00	408,128.00
Other Debt Service (Legal Services)	2,200.00	5,592.95	2,400.00	5,000.00	5,000.00

Total Debt Service	454,725.48	452,368.43	449,982.46	435,429.00	413,128.00
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Other Use of Funds

Fund Transfers to Special Revenue w/out Police & Fire	1,311,998.00	1,106,629.00	1,153,962.00	1,204,702.00	1,286,331.00
Administrative Support w/out Board of Health	188,699.88	470,740.22	560,314.04	439,050.07	438,000.00
Fairfield County Board of Health Contract	294,936.60	309,682.80	317,424.87	334,000.00	350,700.00
City Hall Annex	41,000.51	34,218.33	30,591.81	36,331.10	38,300.00
General Miscellaneous	630,924.74	1,756.75	0.00	0.00	0.00

Total Other Uses of Funds	2,467,559.73	1,923,027.10	2,062,292.72	2,014,083.17	2,113,331.00
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TOTAL EXPENDITURES

TOTAL EXPENDITURES	19,962,992.11	19,215,802.29	17,032,745.52	18,453,291.95	24,584,674.88
	19,962,992.11	19,215,802.29	17,032,745.52	18,453,291.95	24,584,674.88

Prior Year Ending Unencumbered Balance (Carryover Cash)	5,253,282.44	3,743,734.37	4,656,640.24	9,572,171.80	10,301,907.85
Plus Total Year Revenue Received	18,453,444.04	20,128,708.16	21,948,277.08	19,183,028.00	18,903,053.00
Minus Total Year Expenses Paid w/ carryover PO payments	19,962,992.11	19,215,802.29	17,032,745.52	18,453,291.95	24,584,674.88

Carryover Cash Balance w/out Carryover PO's	3,743,734.37	4,656,640.24	9,572,171.80	10,301,907.85	4,620,285.97
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**CITY OF LANCASTER
2022 TAX BUDGET
GOVERNMENTAL SPECIAL SERVICE FUNDS**

Fund	2021 Estimated Unencumbered Fund Balance	2022 Estimated Revenue	2022 Available For Expenditures	2022 Personnel Services Budget	2022 Other Budget	2022 Expense Budget	2022 Estimated Unencumbered Fund Balance
Grand Total	11,262,659.00	53,973,635.00	65,236,294.00	18,179,567.75	37,239,384.01	55,418,951.76	9,817,342
2 Special Revenue Funds							
2007 CEMETERY FUND	425,000.00	643,000.00	1,068,000.00	408,148.00	235,219.00	643,367.00	424,633
2008 DEPARTMENT OF TRANSPORTATION	1,000,000.00	4,455,000.00	5,455,000.00	2,353,981.00	2,041,682.00	4,395,663.00	1,059,337
2009 3 MIL STREET IMPROV LEVY	380,000.00	2,157,200.00	2,537,200.00	0.00	2,489,000.00	2,489,000.00	48,200
2012 PARKS AND RECREATION FUND	700,000.00	2,291,979.00	2,991,979.00	1,661,259.00	845,250.00	2,506,509.00	485,470
2016 CITY INCOME TAX FUND	1,200,000.00	24,500,000.00	25,700,000.00	376,121.00	24,123,879.00	24,500,000.00	1,200,000
2020 SPECIAL IMPROVEMENT DISTRICT	0.00	77,000.00	77,000.00	0.00	77,000.00	77,000.00	0
2021 LANC PUBLIC TRANSIT PROGRAM	500,000.00	2,571,228.00	3,071,228.00	1,857,162.00	713,180.00	2,570,342.00	500,886
2023 911 TARIFF - POLICE	250,000.00	85,000.00	335,000.00	0.00	260,000.00	260,000.00	75,000
2024 EDWARD BYRNE GRANT-LAW DIR	427.00	0.00	427.00	0.00	0.00	0.00	427
2025 LAW DIR VIOLENCE AGAINST WOMEN	45,000.00	91,212.00	136,212.00	99,604.00	0.00	99,604.00	36,608
2026 LANC COMMUNITY DEV FUND	70,000.00	723,300.00	793,300.00	337,183.00	386,117.00	723,300.00	70,000
2028 POLICE & FIRE PENSION	0.00	490,000.00	490,000.00	481,000.00	9,000.00	490,000.00	0
2030 COMMUNITY CORRECTIONS FUND	28,163.00	0.00	28,163.00	0.00	0.00	0.00	28,163
2031 PUBLIC SITES & OPEN SPACES-LAW	65,000.00	0.00	65,000.00	0.00	45,000.00	45,000.00	20,000
2032 INDIGENT DRIV ALCOHOL TREAT FD	200,000.00	0.00	200,000.00	0.00	100,000.00	100,000.00	100,000
2033 LAW ENFORCEMENT EDUCATION FD	96,000.00	0.00	96,000.00	0.00	0.00	0.00	96,000
2034 MUNI CT JUDICIAL COMPUTER FD	66,000.00	45,000.00	111,000.00	0.00	90,000.00	90,000.00	21,000
2035 MUNI CT PROBATION FUND	650,000.00	720,100.00	1,370,100.00	710,100.00	180,035.00	890,135.00	479,965
2036 MUNI CT CLERK COMPUTER FD	118,000.00	180,300.00	298,300.00	99,395.00	162,888.00	262,283.00	36,017
2037 MUNICIPAL CRT SPECIAL PROJECTS	615,000.00	900,000.00	1,515,000.00	2,500.00	1,182,500.00	1,185,000.00	330,000
2038 MUNI COURT FAMILY VIOLENCE FUN	20,000.00	0.00	20,000.00	0.00	0.00	0.00	20,000
2039 MUNI CT/JUDICIAL/DRUG CT/ADAMH	87,000.00	232,541.00	319,541.00	209,935.00	97,500.00	307,435.00	12,106
2041 OHIO PEACE OFFICERS TRAINING	40,800.00	0.00	40,800.00	0.00	10,000.00	10,000.00	30,800
2043 DRUG USE PREVENTION PROGRAM	23,000.00	0.00	23,000.00	0.00	0.00	0.00	23,000
2044 SAFETY ROUTE TO SCHOOL-LAW D	2,779.00	0.00	2,779.00	0.00	0.00	0.00	2,779
2046 .15 FIRE LEVY	457,000.00	1,691,979.00	2,148,979.00	1,701,036.69	150,000.00	1,851,036.69	297,942

2047	.45 POLICE & FIRE LEVY	1,200,000.00	5,075,937.00	6,275,937.00	4,253,217.00	690,137.00	4,943,354.00	1,332,583
2048	DOJ EQUITABLE SHARING	65,428.00	0.00	65,428.00	0.00	65,428.00	65,428.00	0
2051	.45 Police & Fire Levy 2021	500,000.00	3,804,508.00	4,304,508.00	3,628,926.06	0.00	3,628,926.06	675,582
2073	COMMUNITY DEV BLOCK GRANT FUND	40,000.00	1,014,540.00	1,054,540.00	0.00	1,014,540.00	1,014,540.00	40,000
2074	HOME LOAN REPAY REVOLVING ACCT	21,000.00	16,000.00	37,000.00	0.00	500.00	500.00	36,500
2075	CDBG LOAN REPAY REVOLVING ACCT	25,000.00	32,000.00	57,000.00	0.00	700.00	700.00	56,300
2083	COMM. DEV CHIP HOME PROGRAM FD	16,000.00	0.00	16,000.00	0.00	0.00	0.00	16,000
2090	STATE HIGHWAY FUND	50,000.00	167,500.00	217,500.00	0.00	170,000.00	170,000.00	47,500
Total 2	Special Revenue Funds	8,956,597.00	51,965,324.00	60,921,921.00	18,179,567.75	35,139,555.00	53,319,122.75	7,602,798
3	Capital Improvement Funds							
3014	LDOT IMPROVEMENT FUND	370,000.00	150,000.00	520,000.00	0.00	504,891.01	504,891.01	15,109
3015	PARKS IMPROVEMENT FUND	140,000.00	112,799.00	252,799.00	0.00	140,000.00	140,000.00	112,799
3016	GENERAL IMPROVEMENT FUND	180,000.00	150,000.00	330,000.00	0.00	151,002.00	151,002.00	178,998
3020	CAPITAL IMPROVEMENTS	800,000.00	288,847.00	1,088,847.00	0.00	110,000.00	110,000.00	978,847
3022	FIRE IMPACT-DISTRICT ONE	800,000.00	200,000.00	1,000,000.00	0.00	181,934.00	181,934.00	818,066
3030	ETY ROAD TIF PROJECT	62.00	0.00	62.00	0.00	0.00	0.00	62
3031	ETY RD TIF SERVICE FUND	16,000.00	244,000.00	260,000.00	0.00	149,337.00	149,337.00	110,663
Total 3	Capital Improvement Funds	2,306,062.00	1,145,646.00	3,451,708.00	0.00	1,237,164.01	1,237,164.01	2,214,544
4	Debt Service Funds							
4013	BOND RETIREMENT	0.00	862,665.00	862,665.00	0.00	862,665.00	862,665.00	0
Total 4	Debt Service Funds	0.00	862,665.00	862,665.00	0.00	862,665.00	862,665.00	0

**CITY OF LANCASTER
2022 TAX BUDGET
PROPRIETARY FUNDS**

Fund	2021 Estimated Unencumbered Fund Balance	2022 Estimated Revenue	2022 Available For Expenditures	2022 Personnel Services Budget	2022 Other Budget	2022 Expense Budget	2022 Estimated Unencumbered Fund Balance
Grand Total	51,806,946.00	59,065,903.34	110,872,849.34	14,091,630.73	46,469,405.02	60,561,035.75	50,311,814
6 Enterprise Funds							
6002 GAS FUND	10,600,000.00	17,751,090.34	28,351,090.34	3,011,897.94	14,748,234.76	17,760,132.70	10,590,958
6003 WATER REVENUE FUND	3,500,000.00	9,148,000.00	12,648,000.00	3,762,580.00	6,893,706.26	10,656,286.26	1,991,714
6004 WASTE WATER REVENUE FUND	13,400,000.00	12,253,750.00	25,653,750.00	2,652,689.00	8,993,250.00	11,645,939.00	14,007,811
6005 SANITATION FUND	1,400,000.00	4,340,350.00	5,740,350.00	1,933,285.00	2,460,278.00	4,393,563.00	1,346,787
6006 STORM WATER SEWER FUND	390,000.00	3,259,800.00	3,649,800.00	525,750.00	2,636,340.00	3,162,090.00	487,710
6019 STORMWATER UTILITY RESERVE	760,000.00	0.00	760,000.00	0.00	0.00	0.00	760,000
6021 STORMWATER R & I	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	1,000,000
6022 WATER WELL HEAD PROTECTION FD	500,000.00	0.00	500,000.00	0.00	0.00	0.00	500,000
6023 WASTE WATER REPLACE & IMP FD	2,400,000.00	0.00	2,400,000.00	0.00	0.00	0.00	2,400,000
6025 WATER REPLACEMENT & IMP FUND	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	1,300,000
6026 WATER CONSTRUCTION FUND	1,890.00	0.00	1,890.00	0.00	0.00	0.00	1,890
6027 WATER UTILITY RESERVE FUND	2,400,000.00	0.00	2,400,000.00	0.00	0.00	0.00	2,400,000
6029 WASTE WATER UTILITY RESERVE FD	8,300,000.00	0.00	8,300,000.00	0.00	0.00	0.00	8,300,000
6030 WASTE WATER CONSTRUCTION FD	22,332.00	0.00	22,332.00	0.00	0.00	0.00	22,332
6096 UTILITIES DEPOSITS FUND	190,000.00	200,000.00	390,000.00	0.00	200,000.00	200,000.00	190,000
Total 6 Enterprise Funds	46,164,222.00	46,952,990.34	93,117,212.34	11,886,201.94	35,931,809.02	47,818,010.96	45,299,201
7 Internal Service Funds							
7006 UTILITIES COLLECTION FUND	650,000.00	1,661,089.00	2,311,089.00	1,556,584.00	555,505.00	2,112,089.00	199,000
7010 FUEL DEPOT FUND	100,000.00	1,008,200.00	1,108,200.00	0.00	924,000.00	924,000.00	184,200
7020 INFORMATION SERVICES	700,000.00	961,624.00	1,661,624.00	648,844.79	517,091.00	1,165,935.79	495,688
7022 HEALTH INSURANCE MANAGEMENT FD	2,000,000.00	8,200,000.00	10,200,000.00	0.00	8,200,000.00	8,200,000.00	2,000,000
Total 7 Internal Service Funds	3,450,000.00	11,830,913.00	15,280,913.00	2,205,428.79	10,196,596.00	12,402,024.79	2,878,888
8 Agency Funds							
8012 BUSTR	33,000.00	0.00	33,000.00	0.00	33,000.00	33,000.00	0

8021	UTILITY AGENCY OVERPAYMENTS	195,000.00	0.00	195,000.00	0.00	0.00	0.00	0.00	195,000
8022	UNCLAIMED FUNDS	67,300.00	0.00	67,300.00	0.00	0.00	0.00	0.00	67,300
8024	PARKS RENTAL DEPOSITS	30,000.00	30,000.00	60,000.00	0.00	30,000.00	30,000.00	30,000.00	30,000
8034	CEMETERY PERPETUAL CARE FUND	1,050,000.00	0.00	1,050,000.00	0.00	0.00	0.00	0.00	1,050,000
8035	CEMETERY PRE INTERMENT FUND	270,000.00	14,000.00	284,000.00	0.00	40,000.00	40,000.00	40,000.00	244,000
8037	TREAS POST CLOSURE TR/LANDFILL	537,424.00	0.00	537,424.00	0.00	0.00	0.00	0.00	537,424
8055	HOTEL/MOTEL TAX	10,000.00	180,000.00	190,000.00	0.00	180,000.00	180,000.00	180,000.00	10,000
8097	LAW LIBRARY FUND	0.00	58,000.00	58,000.00	0.00	58,000.00	58,000.00	58,000.00	0
Total 8	Agency Funds	2,192,724.00	282,000.00	2,474,724.00	0.00	341,000.00	341,000.00	341,000.00	2,133,724