

AGENDA
REGULAR MEETING OF CITY COUNCIL
JULY 7, 2022, at 6:30 P.M.

1. Mayor Smith calls the meeting to order

2. Roll Call:

Linda Allen
Linda Burke
Brenda Combs

Maryan Harrison
Bill Madison
Rolin Spicer

3. Pledge of Allegiance

4. Public Hearing: Public Hearing Fiscal Year 2023 Tax Budget

5. Guests: Bryan Corcoran, Chairman, South Lebanon Charter Commission

6. Floor open to the public:

7. New Business:

Emergency Resolution 2022-28 approving and authorizing the Fiscal Officer to submit the [interim] tax budget for Fiscal Year 2023 to the County Auditor

Approval of Invoices

Approval of Meeting Minutes:
Regular Meeting – June 16, 2022

8. Old Business:

9. Communications and reports from City Officials and Committees:

- | | |
|------------------------|--------------------|
| a. Mayor | e. Solicitor |
| b. Fiscal Officer | f. Sergeant |
| c. Administrator | g. Council Members |
| d. Asst. Administrator | |

10. Executive Session:

Enter Executive Session for the purpose authorized under Section 121.22(G)(1) of the Ohio Revised Code for conference with the City Solicitor to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee.

11. Adjournment:



City of South Lebanon
10 N. High Street, South Lebanon, Ohio 45065
513-494-2296 fax: 513-494-1656
www.southlebanonohio.org

MEMORANDUM

To: Mayor & City Council

CC: Jerry Haddix, City Administrator

From: Tina Williams, Fiscal Officer

Date: July 5, 2022

Subject: FY2023 Tax Budget

Attached is an emergency resolution approving and authorizing the Fiscal Officer to submit the Interim Tax Budget for FY2023 to the Warren County Auditor. The Interim Tax Budget is required to be adopted by July 15th and submitted to the County Auditor before July 20th each year. Failure to approve and submit a tax budget may jeopardize the City's share of Local Government Funds.

The purpose of the tax budget is for the City and County Auditor to assess the overall financial condition of the City in time to place a tax levy on the ballot if it is deemed necessary to meet the financial needs of the City. The tax budget includes detailed information on revenues and expenditures for the General Fund and summary information on all other funds that do not receive property taxes.

The City's General Fund collects 1.3 mills in property taxes. It is estimated that \$188,000 will be collected in property taxes for FY2023. The main source of revenue in our General Fund is from the City's Municipal Income Tax. With a tax rate of 1%, we have estimated \$2,250,000 in collections for FY2023. This amount is conservative and based on our actual 2021 collections.

The tax budget begins the budget process by certifying estimated revenues to the County Auditor. Once the tax budget is approved by the County Auditor and estimated resources set for FY2023, annual appropriations can be planned and passed by Council.

If you have any questions, do not hesitate to contact me.

**CITY OF SOUTH LEBANON, OHIO
RESOLUTION NO. 2022-28**

**A RESOLUTION APPROVING OF AND AUTHORIZING THE FISCAL OFFICER
TO SUBMIT THE [INTERIM] TAX BUDGET FOR FISCAL YEAR 2023 TO THE
COUNTY AUDITOR, AND DECLARING AN EMERGENCY**

WHEREAS, the City is required to timely submit an [interim] tax budget for each fiscal year to the County Auditor; and,

WHEREAS, the Fiscal Officer has prepared the FY2023 [interim] tax budget for the City, and provided a copy to the Council; and,

WHEREAS, immediate action is required for the City's FY 2023 [interim] Tax Budget to be timely submitted to the County Auditor in order for the City to fund its FY2023 operations, and such action is necessary in order to preserve the public peace, health, safety or welfare of the City.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of South Lebanon, Ohio, at least two-thirds of all members elected thereto concurring:

Section 1. That the Council does hereby approve of the [interim] Tax Budget prepared by the Fiscal Officer for FY2023.

Section 2. That the Council does authorize the Fiscal Officer to submit the [interim] Tax Budget for FY2023 to the County Auditor.

Section 3. That the recitals contained within the Whereas Clauses set forth above are incorporated by reference herein.

Section 4. That this Resolution is hereby declared to be an emergency measure in accordance with Ohio Rev. Code § 731.30 for the immediate preservation of the public peace, health, safety and general welfare; and, this Resolution shall be in full force and effective immediately upon its passage.

Section 5. That it is found and determined that all formal actions of the Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of Council in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Resolution 2022-28 – FY2023 Tax Budget

Adopted this 7th day of July, 2022.

Attest: _____
Petrina D. Williams, Fiscal Officer/Clerk

James D. Smith, Mayor

Rules Suspended: / /2022 (if applicable)	Effective Date – / /
Vote - ____ Yeas ____ Nays	
First Reading – / /	Effective Date – / /
Second Reading – / /	
Third Reading – / /	
Vote - ____ Yeas ____ Nays	

Prepared by and approved as to form:

ANDREW P. MEIER
CITY SOLICITOR
SOUTH LEBANON, OHIO

By: _____

Date: _____

WARREN
COUNTY

BUDGET -
OF -
CITY OF SOUTH LEBANON

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2023

Filed _____,

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR _____. IN CITY OF SOUTH LEBANON SPECIAL.
TAX VALUATION \$ _____

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION -	
County	
Township	
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION -	
County	
Township	
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	

Office of the Board of Trustees of City Of South Lebanon, Warren County, OH
 To the County Auditor:

The Board of Trustees of said Special District hereby submits its Annual Budget for the year
 commencing January 1st, 2023 for consideration of the County Budget Commission
 pursuant of Section 5705.30 of the Revised Code.

Tina Williams
 Fiscal Officer

SCHEDULE A
 SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
 AND COUNTY AUDITOR'S ESTIMATED TAX RATES

Fund Description	Levy Description	Amount Approved by Budget Commission	Amount to be Derived from Levies	County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
		Column I	Column II	Column III	Column IV
TOTAL					

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

FUND CLASSIFICATION: GENERAL

DESCRIPTION	2020 Actual	2021 Actual	Current Year Estimated for 2022	Budget Year Estimated for 2023
FUND BALANCE 1/1	\$2,281,793.36	\$2,968,523.01	\$3,156,542.44	\$2,564,529.99
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$141,362.41	\$154,108.09	\$188,000.00	\$188,000.00
Municipal Income Tax	\$1,804,358.42	\$2,144,641.35	\$1,900,000.00	\$2,250,000.00
State Shared Taxes				
Local Government	\$39,467.00	\$49,030.30	\$24,418.60	\$60,000.00
Property - Homestead and Rollback	\$62,497.60	\$21,723.11	\$25,000.00	\$25,000.00
Other State Shared Taxes and Permits	\$1,239.48	\$5,497.76	\$0.00	\$0.00
Fines, Licenses and Permits	\$184,397.22	\$187,599.96	\$194,000.00	\$164,000.00
Earnings on Investments	\$6,736.83	\$917.66	\$2,000.00	\$2,000.00
Miscellaneous	\$52,626.63	\$73,586.25	\$50,000.00	\$50,000.00
Total Revenue	\$2,292,685.59	\$2,637,104.48	\$2,383,418.60	\$2,739,000.00
Expenditures				
Security of Persons & Property				
Police Enforcement	\$662,624.08	\$683,380.98	\$727,220.25	\$750,000.00
Street Lighting	\$39,983.38	\$50,552.38	\$58,000.00	\$58,000.00
Human Services	\$5,993.00	\$7,101.84	\$8,000.00	\$8,000.00
Leisure - Parks & Recreation	\$12,577.64	\$22,590.49	\$80,000.00	\$80,000.00
Public Utilities - Admin. Salaries	\$109,375.06	\$112,409.32	\$120,000.00	\$124,800.00
General Government				
Council & Mayor - Salaries	\$36,500.00	\$36,000.00	\$49,000.00	\$49,000.00
Administration - Salaries	\$43,653.30	\$63,493.58	\$80,000.00	\$83,200.00
Employee Benefits	\$172,858.34	\$168,137.86	\$225,500.00	\$225,500.00
Council & Mayor - Other Expenses	\$5,947.93	\$6,921.52	\$9,700.00	\$9,700.00
Administration - Other Expenses	\$3,855.46	\$8,741.07	\$14,000.00	\$14,000.00
Mayor's Court - Salaries	\$50,320.28	\$54,684.44	\$60,000.00	\$61,680.00
Mayor's Court - Other Expenses	\$3,794.06	\$5,218.36	\$9,000.00	\$9,000.00
Finance - Salaries	\$61,532.12	\$78,822.50	\$110,000.00	\$114,400.00
Finance - Other Expenses	\$8,068.30	\$9,904.65	\$38,400.00	\$33,900.00
Solicitor - Salary	\$23,199.96	\$23,199.96	\$25,000.00	\$30,000.00
Income Tax - Salaries	\$84,270.28	\$87,043.52	\$95,000.00	\$98,800.00
Income Tax - Other Expenses	\$7,954.82	\$9,627.34	\$14,820.00	\$15,570.00
Income Tax Refunds	\$57,082.39	\$34,575.51	\$60,000.00	\$60,000.00
Land and Buildings	\$13,224.27	\$36,714.85	\$50,000.00	\$50,000.00
Property Tax Collection Fees	\$6,826.09	\$5,443.41	\$13,000.00	\$13,000.00
Other General Government	\$137,736.94	\$184,894.76	\$346,000.00	\$321,000.00
Capital Outlay	\$25,428.25	\$27,651.71	\$775,000.00	\$500,000.00
Total Expenditures	\$1,572,805.95	\$1,717,110.05	\$2,967,640.25	\$2,709,550.00

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

FUND CLASSIFICATION: GENERAL

Other Financing Sources & Uses				
Other Uses of Funds				
Transfers - Out to Debt Services	\$33,150.00	\$731,975.00	\$7,790.80	\$7,790.80
Total Other Financing Sources & Uses	\$33,150.00	\$731,975.00	\$7,790.80	\$7,790.80
Unencumbered Undesignated 12/31	\$2,968,523.00	\$3,156,542.44	\$2,564,529.99	\$2,586,189.19

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

FUND CLASSIFICATION: SPECIAL REVENUE

FUND	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2023
				Personal Services	Other	Total	
Street	736,020.00	395,500.00	1,131,520.00	40,000.00	352,662.10	392,662.10	738,857.90
Shepherd's Crossing Improvements	4,059.79	0.00	4,059.79		4,059.79	4,059.79	0.00
Permissive Motor Veh Lic Tax	86,259.12	40,000.00	126,259.12		100,000.00	100,000.00	26,259.12
Homestead Public Improvements	26,421.68	0.00	26,421.68		26,421.68	26,421.68	0.00
Park	27,933.58	15,000.00	42,933.58		15,000.00	15,000.00	27,933.58
DUI	1,625.00	0.00	1,625.00		1,625.00	1,625.00	0.00
Mayor's Court Special Project	1,620.93	2,000.00	3,620.93		2,000.00	2,000.00	1,620.93
TIF - Rivers Crossing	1,000.00	1,300,000.00	1,301,000.00		1,300,000.00	1,300,000.00	1,000.00
Indigent Alcohol Monitoring	1,752.65	0.00	1,752.65		1,752.65	1,752.65	0.00
American Rescue Act	489,953.99	0.00	489,953.99		489,953.99	489,953.99	0.00
TIF - Riverside	1,000.00	760,050.00	761,050.00		760,050.00	760,050.00	1,000.00
TOTAL SPECIAL REVENUE FUNDS	1,377,646.74	2,512,550.00	3,890,196.74	40,000.00	3,053,525.21	3,093,525.21	796,671.53

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

FUND CLASSIFICATION: DEBT SERVICE

FUND	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2023
				Personal Services	Other	Total	
Municipal Building BANs	0.00	7,812.50	7,812.50		7,812.50	7,812.50	0.00
TOTAL DEBT SERVICE FUNDS	0.00	7,812.50	7,812.50	0.00	7,812.50	7,812.50	0.00

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

FUND CLASSIFICATION: CAPITAL PROJECTS

FUND	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2023
				Personal Services	Other	Total	
Municipal Building Notes	10,000.00	0.00	10,000.00		10,000.00	10,000.00	0.00
Mason Morrow Millgrove Imp	0.00	222,314.00	222,314.00		222,314.00	222,314.00	0.00
Corwin-Nixon Rt 48 Improvements	0.00	0.00	0.00		0.00	0.00	0.00
TOTAL CAPITAL PROJECT FUNDS	10,000.00	222,314.00	232,314.00	0.00	232,314.00	232,314.00	0.00

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

FUND CLASSIFICATION: ENTERPRISE

FUND	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2023
				Personal Services	Other	Total	
Water	2,215,000.00	925,000.00	3,140,000.00	334,500.00	590,500.00	925,000.00	2,215,000.00
Sewer	4,400,000.00	1,240,000.00	5,640,000.00	363,700.00	876,300.00	1,240,000.00	4,400,000.00
Sanitation	274,715.00	460,000.00	734,715.00	24,700.00	428,000.00	452,700.00	282,015.00
Deposit Trust	96,018.00	19,000.00	115,018.00		50,000.00	50,000.00	65,018.00
Utility Maintenance Reserve	123,201.87	100.00	123,301.87		122,232.00	122,232.00	1,069.87
TOTAL ENTERPRISE FUNDS	7,108,934.87	2,644,100.00	9,753,034.87	722,900.00	2,067,032.00	2,789,932.00	6,963,102.87

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

FUND CLASSIFICATION: CUSTODIAL

FUND	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2023
				Personal Services	Other	Total	
Unclaimed Funds	1,958.66	1,000.00	2,958.66		1,000.00	1,000.00	1,958.66
TOTAL CUSTODIAL FUNDS	1,958.66	1,000.00	2,958.66	0.00	1,000.00	1,000.00	1,958.66

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2023**

TOTAL OF ALL FUNDS

FUND	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2023
				Personal Services	Other	Total	
GENERAL	2,564,529.99	2,739,000.00	5,303,529.99	787,380.00	1,929,960.80	2,717,340.80	2,586,189.19
SPECIAL REVENUE	1,377,646.74	2,512,550.00	3,890,196.74	40,000.00	3,053,525.21	3,093,525.21	796,671.53
DEBT SERVICE	0.00	7,812.50	7,812.50		7,812.50	7,812.50	0.00
CAPITAL PROJECTS	10,000.00	222,314.00	232,314.00		232,314.00	232,314.00	0.00
ENTERPRISE	7,108,934.87	2,644,100.00	9,753,034.87	722,900.00	2,067,032.00	2,789,932.00	6,963,102.87
CUSTODIAL	1,958.66	1,000.00	2,958.66		1,000.00	1,000.00	1,958.66
	11,063,070.26	8,126,776.50	19,189,846.76	1,550,280.00	7,291,644.51	8,841,924.51	10,347,922.25