

**CITY OF SOUTH LEBANON, OHIO
RESOLUTION NO. 2023-25**

**A RESOLUTION APPROVING OF AND AUTHORIZING THE DIRECTOR OF
FINANCE TO SUBMIT THE [INTERIM] TAX BUDGET FOR FISCAL YEAR 2024 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 Director of Finance has prepared the FY2024 [interim] tax budget for the City, and provided a copy to the Council; and,

WHEREAS, immediate action is required for the City's FY 2024 [interim] Tax Budget to be timely submitted to the County Auditor in order for the City to fund its FY2024 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 Director of Finance for FY2024.

Section 2. That the Council does authorize the Director of Finance to submit the [interim] Tax Budget for FY2024 to the County Auditor.

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

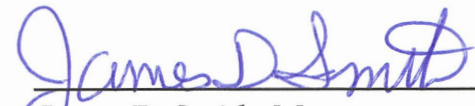
Section 4. That this Resolution is hereby declared to be an emergency measure in accordance with Ohio Rev. Code § 731.30 for the immediate preservation of the public peace, health, safety and general welfare; and, this Resolution shall be in full force and effective immediately upon its passage.

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 2023-25 – FY2024 Tax Budget

Adopted this 6th day of July, 2023.

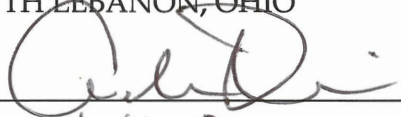
Attest: 
Petrina D. Williams, Director of Finance


James D. Smith, Mayor

Rules Suspended: <u>7/6/2023</u> (if applicable)	Effective Date – <u>7/6/2023</u>
Vote - <u>6</u> Yeas <u> </u> Nays	
First Reading – / / Second Reading – / /	Effective Date – / /
Vote - <u> </u> Yeas <u> </u> Nays	

Prepared by and approved as to form:

ANDREW P. MEIER
LAW DIRECTOR
SOUTH LEBANON, OHIO

By: 
Date: 7/6/2023

WARREN
COUNTY

BUDGET -
OF -
CITY OF SOUTH LEBANON

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2024

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	

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2024**

FUND CLASSIFICATION: GENERAL

DESCRIPTION	2021 Actual	2022 Actual	Current Year Estimated for 2023	Budget Year Estimated for 2024
FUND BALANCE 1/1	\$2,968,523.01	\$3,200,758.99	\$4,064,088.38	\$3,498,330.81
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$154,108.09	\$185,119.04	\$200,000.00	\$200,000.00
Municipal Income Tax	\$2,144,641.35	\$2,458,037.88	\$2,250,000.00	\$2,500,000.00
State Shared Taxes				
Local Government - County	\$26,701.01	\$29,969.26	\$30,147.93	\$30,000.00
Intergovernmental	\$49,550.10	\$62,780.25	\$0.00	\$55,000.00
Fines, Licenses and Permits	\$187,599.96	\$119,605.05	\$164,000.00	\$164,000.00
Earnings on Investments	\$917.66	\$1,013.68	\$50,000.00	\$50,000.00
Miscellaneous	\$73,586.25	\$26,810.30	\$50,000.00	\$30,000.00
Total Revenue	\$2,637,104.42	\$2,883,335.46	\$2,744,147.93	\$3,029,000.00
Expenditures				
Security of Persons & Property				
Police Enforcement	\$660,169.64	\$641,807.82	\$738,623.00	\$940,000.00
Street Lighting	\$50,552.38	\$45,682.98	\$59,000.00	\$60,000.00
Human Services	\$7,101.84	\$5,694.92	\$8,000.00	\$8,000.00
Leisure - Parks & Recreation	\$22,311.36	\$17,516.18	\$80,000.00	\$80,000.00
Public Utilities - Admin. Salaries	\$112,409.32	\$100,458.81	\$125,000.00	\$130,000.00
General Government				
Council & Mayor - Salaries	\$36,000.00	\$46,275.00	\$49,000.00	\$56,950.00
Administration - Salaries	\$63,493.58	\$73,204.48	\$120,000.00	\$124,800.00
Employee Benefits	\$168,137.86	\$159,896.25	\$232,500.00	\$232,500.00
Council & Mayor - Other Expenses	\$6,921.52	\$7,268.00	\$20,500.00	\$20,500.00
Administration - Other Expenses	\$8,741.07	\$6,116.50	\$14,000.00	\$14,000.00
Mayor's Court - Salaries	\$54,684.44	\$60,486.82	\$65,000.00	\$66,880.00
Mayor's Court - Other Expenses	\$5,218.36	\$5,466.65	\$8,800.00	\$8,800.00
Finance - Salaries	\$78,822.50	\$104,425.82	\$118,000.00	\$146,720.00
Finance - Other Expenses	\$9,721.15	\$36,431.73	\$36,070.00	\$36,070.00
Solicitor - Salary	\$23,199.96	\$23,199.96	\$27,000.00	\$30,000.00
Income Tax - Salaries	\$87,043.52	\$81,103.17	\$100,000.00	\$128,000.00
Income Tax - Other Expenses	\$9,537.34	\$13,425.91	\$17,250.00	\$17,250.00
Income Tax Refunds	\$34,575.51	\$23,738.00	\$100,000.00	\$75,000.00
Land and Buildings	\$26,525.52	\$31,017.85	\$50,000.00	\$50,000.00
Property Tax Collection Fees	\$5,443.41	\$7,634.97	\$19,000.00	\$13,000.00
Other General Government	\$174,631.51	\$305,728.45	\$355,800.00	\$330,800.00
Capital Outlay	\$27,651.71	\$113,054.04	\$958,550.00	\$750,000.00
Total Expenditures	\$1,672,893.50	\$1,909,634.31	\$3,302,093.00	\$3,319,270.00

CITY OF SOUTH LEBANON, WARREN COUNTY

BUDGET YEAR 2024

FUND CLASSIFICATION: GENERAL

Other Financing Sources & Uses				
Other Uses of Funds				
Transfers - Out to Debt Services	\$731,975.00	\$7,790.80	\$7,812.50	\$632,812.50
Total Other Financing Sources & Uses	\$731,975.00	\$7,790.80	\$7,812.50	\$632,812.50
Fund Balance 12/31	\$3,200,758.99	\$4,169,216.95	\$3,498,330.81	\$2,575,248.31
Less: Encumbrances 12/31	\$0.00	\$105,128.57	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$3,200,758.99	\$4,064,088.38	\$3,498,330.81	\$2,575,248.31

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2024**

FUND CLASSIFICATION: SPECIAL REVENUE

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2024
				Personal Services	Other	Total	
Street	853,649.95	325,000.00	1,178,649.95	40,000.00	410,000.00	450,000.00	728,649.95
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	105,722.16	40,000.00	145,722.16		100,000.00	100,000.00	45,722.16
Homestead Public Improvements	26,421.68	0.00	26,421.68		26,421.68	26,421.68	0.00
Park	29,930.63	15,000.00	44,930.63		15,000.00	15,000.00	29,930.63
DUI	1,625.00	0.00	1,625.00		1,625.00	1,625.00	0.00
Mayor's Court Special Project	1,240.93	2,000.00	3,240.93		2,000.00	2,000.00	1,240.93
TIF - Rivers Crossing	1,000.00	1,160,000.00	1,161,000.00		1,160,000.00	1,160,000.00	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	112,292.40	0.00	112,292.40		112,292.40	112,292.40	0.00
TIF - Riverside	1,000.00	810,050.00	811,050.00		810,050.00	810,050.00	1,000.00
OneOhio Opioid Settlement	1,006.82	500.00	1,506.82		0.00	0.00	1,506.82
TOTAL SPECIAL REVENUE FUNDS	1,139,702.01	2,352,550.00	3,492,252.01	40,000.00	2,643,201.52	2,683,201.52	809,050.49

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2024**

FUND CLASSIFICATION: DEBT SERVICE

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2024
				Personal Services	Other	Total	
Municipal Building BANS	0.00	632,812.50	632,812.50		632,812.50	632,812.50	0.00
TOTAL DEBT SERVICE FUNDS	0.00	632,812.50	632,812.50	0.00	632,812.50	632,812.50	0.00

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2024**

FUND CLASSIFICATION: CAPITAL PROJECTS

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2024
				Personal Services	Other	Total	
Mason Morrow Millgrove Imp	0.00	222,314.00	222,314.00		222,314.00	222,314.00	0.00
Forest Avenue Improvements	0.00	445,342.00	445,342.00		445,342.00	445,342.00	0.00
TOTAL CAPITAL PROJECT FUNDS	0.00	667,656.00	667,656.00	0.00	667,656.00	667,656.00	0.00

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2024**

FUND CLASSIFICATION: ENTERPRISE

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2024
				Personal Services	Other	Total	
Water	2,205,691.22	925,000.00	3,130,691.22	360,600.00	663,240.72	1,023,840.72	2,106,850.50
Sewer	4,331,163.32	1,340,000.00	5,671,163.32	396,500.00	1,187,000.00	1,583,500.00	4,087,663.32
Sanitation	284,037.29	495,000.00	779,037.29	17,000.00	480,000.00	497,000.00	282,037.29
Deposit Trust	97,633.20	19,000.00	116,633.20		50,000.00	50,000.00	66,633.20
Utility Maintenance Reserve	127,869.65	3,000.00	130,869.65		125,000.00	125,000.00	5,869.65
TOTAL ENTERPRISE FUNDS	7,046,394.68	2,782,000.00	9,828,394.68	774,100.00	2,505,240.72	3,279,340.72	6,549,053.96

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2024**

FUND CLASSIFICATION: CUSTODIAL

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2024
				Personal Services	Other	Total	
Unclaimed Funds	1,885.18	1,000.00	2,885.18		1,000.00	1,000.00	1,885.18
TOTAL CUSTODIAL FUNDS	1,885.18	1,000.00	2,885.18	0.00	1,000.00	1,000.00	1,885.18

**CITY OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2024**

TOTAL OF ALL FUNDS

FUND	Estimated Unencumbered Fund Balance 1/1/2024	Estimated Receipts				Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2024
		Property Tax	County Local Govt Funds	Other	Total		Personal Services	Other	Total	
GENERAL	3,498,330.81	200,000.00	30,000.00	2,799,000.00	3,029,000.00	6,527,330.81	915,850.00	3,036,232.50	3,952,082.50	2,575,248.31
SPECIAL REVENUE	1,139,702.01			2,352,550.00	2,352,550.00	3,492,252.01	40,000.00	2,643,201.52	2,683,201.52	809,050.49
DEBT SERVICE	0.00			632,812.50	632,812.50	632,812.50		632,812.50	632,812.50	0.00
CAPITAL PROJECTS	0.00			667,656.00	667,656.00	667,656.00		667,656.00	667,656.00	0.00
ENTERPRISE	7,046,394.68			2,782,000.00	2,782,000.00	9,828,394.68	774,100.00	2,505,240.72	3,279,340.72	6,549,053.96
CUSTODIAL	1,885.18			1,000.00	1,000.00	2,885.18		1,000.00	1,000.00	1,885.18
	11,686,312.68	200,000.00	30,000.00	9,235,018.50	9,465,018.50	21,151,331.18	1,729,950.00	9,486,143.24	11,216,093.24	9,935,237.94