

VILLAGE OF SOUTH LEBANON, OHIO
RESOLUTION NO. 2014-14

**A RESOLUTION APPROVING OF AND AUTHORIZING THE FISCAL OFFICER
TO SUBMIT THE [INTERIM] TAX BUDGET FOR FY2015 TO THE COUNTY
AUDITOR, AND DECLARING AN EMERGENCY**

WHEREAS, the Village 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 FY2015 [interim] tax budget for the Village, and provided a copy to the Council; and,

WHEREAS, immediate action is required for the Village's FY 2015 [interim] Tax Budget to be timely submitted to the County Auditor in order for the Village to fund its FY2015 operations, and such action is necessary in order to preserve the public peace, health, safety or welfare of the Village.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village 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 FY2015.

Section 2. That the Council does authorize the Fiscal Officer to submit the [interim] Tax Budget for FY2015 to the County Auditor.

Section 3. That the Council is acting in its administrative capacity in adopting this Resolution.

Section 4. That the recitals contained within the Whereas Clauses set forth above are incorporated by reference herein.

Section 5. 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 6. 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.

Adopted this 3rd day of July, 2014.

Attest: Sharon Louallen Lionel H. Lawhorn
Sharon Louallen, Fiscal Officer/Clerk Lionel Harold Lawhorn, Mayor

Rules Suspended: 07/03/2014 (if applicable)	Effective Date – 07/03/2014
Vote - <u>6</u> Yeas ___ Nays	
First Reading – / /2014	Effective Date – / /2014
Second Reading – n/a	
Third Reading – n/a	
Vote - ___ Yeas ___ Nays	

Prepared by and approved as to form:

BRUCE A. McGARY
VILLAGE SOLICITOR
SOUTH LEBANON, OHIO

By: Bruce A. McGary
Date: 6/3/14

CERTIFICATE OF POSTING
I, Sharon Louallen, Fiscal Officer of the Village of South Lebanon, Ohio do hereby certify I posted a true and accurate copy of this ordinance or resolution, summary of ordinance or resolution, or statement, order, proclamation, notice or report at five public places within the Village as authorized by Section 731.25 of the Ohio Revised Code and Ordinance 98-08 of Village of South Lebanon, Ohio.
7-17-14 Sharon Louallen
Date Sharon Louallen
Fiscal Officer
Village of South Lebanon,
Ohio

CITY / VILLAGE TAX BUDGET

2015



Instructions and Tax Budget Form

FUND NAME: GENERAL FUND

EXHIBIT I

FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For <u>2012</u> Year Actual (2)	For <u>2013</u> Year Actual (3)	Current Year Estimated for <u>2014</u> Year (4)	Budget Year Estimated for <u>2015</u> Year (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	121,448	141,271	136,676	140,776
Tangible Personal Property Tax	488	488	2,000	2,000
Municipal Income Tax	1,029,411	1,103,350	1,061,250	1,093,088
Other Local Taxes				
Total Local Taxes	1,151,347	1,245,109	1,199,926	1,235,864
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	37,101	55,142	29,100	29,973
Estate Tax				
Cigarette Tax	37	37	37	37
License Tax				
Liquor and Beer Permits	448	448	448	448
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits	259	2,000		
Total State Shared Taxes and Permits	37,845	57,627	29,585	30,458
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues				
Special Assessments				
Charges for Services				
Fines, Licenses, and Permits	114,521	150,000	105,200	108,356
Miscellaneous	128,460	157,000	251,400	252,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers				
Advances				
Other Sources				
TOTAL REVENUE	1,432,173	1,609,736	1,586,111	1,626,678

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EXPENDITURES				
Security of Persons and Property				
Personal Services	435,912	450,672	468,310	482,359
Travel Transportation	62,766	91,279	75,000	77,250
Contractual Services	13,282	18,000	20,280	20,888
Supplies and Materials	2,840	1,650	4,000	4,120
Capital Outlay				
Total Security of Persons and Property	514,800	561,601	567,590	584,617
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials	91,455	25,000	25,000	25,000
Capital Outlay				
Total Leisure Time Activities	91,455	25,000	25,000	25,000
Community Environment				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Community Environment				
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services <i>Street lighting</i>	33,285	40,000	40,000	40,000
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	33,285	40,000	40,000	40,000

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Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services	345,142	396,150	408,320	420,570
Travel Transportation	3,600	3,600	3,600	3,600
Contractual Services	222,641	283,118	267,659	275,689
Supplies and Materials	22,872	215,000	105,500	108,665
Capital Outlay	46,974	40,000	0	0
Total General Government	641,229	937,868	785,079	808,524
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers				
Advances				
Contingencies				
Other Uses of Funds	10,311	15,000	20,000	20,000
Total Other Uses of Funds	10,311	15,000	20,000	20,000
TOTAL EXPENDITURES	1,291,080	1,579,469	1,437,669	1,478,141
Revenues over/(under) Expenditures	141,093	30,267	148,442	148,537
Beginning Unencumbered Balance	*1,635,388	*1,776,481	2,206,336	2,354,778
Ending Cash Fund Balance	1,776,481	1,806,748	2,354,778	2,503,315
Estimated Encumbrances (outstanding at year end)				
Estimated Ending Unencumbered Fund Balance	1,776,481	1,806,748	2,354,778	2,503,315

*Use Cash Balance

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2015	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2015
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street	150,000	280,000	430,000	280,000		280,000	150,000
Permissive	60,000	30,000	90,000				90,000
Woodknoll Section II	415		415				415
Woodknoll Nuisance Bond	5,000		5,000				5,000
Community Center	10,000	40,000	50,000	46,000		46,000	4,000
Park	14,000	12,000	22,000	10,000		10,000	12,000
DUT	1,400	200	1,820				1,820
Naylor's Court Special Projects	10,000	3,000	13,000	2,500		2,500	10,500
TIF Fund	70,000	785,000	855,000	760,570		760,570	94,430
Indigent Alcohol Monitors	1,700	105	1,805				1,805
Vista Pointe Bonds	105,926		105,926				105,926
Unleashed Funds	1,438		1,438				1,438
TOTAL SPECIAL REVENUE FUNDS	425,101	1,150,300	1,575,401	1,099,070		1,099,070	476,331
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
TOTAL CAPITAL PROJECTS							

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2015	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2015
				Personal Services	Other	Total	
PROPRIETARY: ENTERPRISE FUNDS	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
Water	356,000	665,728	1,021,728	602,068		419,660	
Sewer	2,050,960	822,728	2,873,688	748,571		2,125,117	
Sanitation	40,000	260,000	300,000	273,000		27,000	
Deposit Trust	77,236	8000	85,236	10,000		75,236	
Utility Maintenance Reserve	40,534	20	40,554	-		40,554	
TOTAL ENTERPRISE FUNDS	2,564,730	1,756,476	4,321,206	1,633,639		2,687,567	
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX	XXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS							
FIDUCIARY: TRUST AND AGENCY FUNDS	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
TOTAL TRUST AND AGENCY FUNDS							
TOTAL FOR MEMORANDUM ONLY	2,989,831	2,906,776	5,896,607	2,732,709		3,163,898	