

**VILLAGE OF SOUTH LEBANON, OHIO  
RESOLUTION NO. 2018-39**

**A RESOLUTION APPROVING OF AND AUTHORIZING THE FISCAL OFFICER  
TO SUBMIT THE [INTERIM] TAX BUDGET FOR FISCAL YEAR 2019 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 FY2019 [interim] tax budget for the Village, and provided a copy to the Council; and,

**WHEREAS**, immediate action is required for the Village's FY 2019 [interim] Tax Budget to be timely submitted to the County Auditor in order for the Village to fund its FY2019 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 FY2019.

**Section 2.** That the Council does authorize the Fiscal Officer to submit the [interim] Tax Budget for FY2019 to the County Auditor.

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

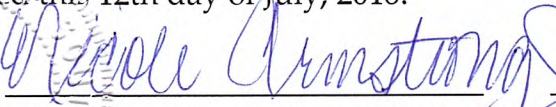
**Section 4.** That the recitals contained within the Whereas Clauses set forth above are incorporated by reference herein.

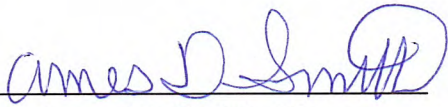
**Section 5.** That this Resolution is hereby declared to be an emergency measure in accordance with Ohio Rev. Code § 731.30 for the immediate preservation of the public peace, health, safety and general welfare; and, this Resolution shall be in full force and effective immediately upon its passage.

**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 12th day of July, 2018.

Attest:

  
Nicole Armstrong, Fiscal Officer/Clerk

  
James D. Smith, Mayor

Rules Suspended: 07/12/2018 (if applicable)

Effective Date - //

Vote - 6 Yeas

\_\_\_\_\_ Nays

First Reading - / /

Effective Date - / /

Second Reading - / /

Third Reading - / /

Vote - \_\_\_\_\_ Yeas

\_\_\_\_\_ Nays

Prepared by and approved as to form:

PAUL R. REVELSON  
VILLAGE SOLICITOR  
SOUTH LEBANON, OHIO

By:  \_\_\_\_\_

Date: 7/12/2018

# CITY / VILLAGE TAX BUDGET

2019



## Instructions and Tax Budget Form

Revised County Auditor's Form No. Aud 522 Rev. 4-88  
 Prepare in triplicate  
 On or before July 20th two copies of this Budget must be submitted to County Auditor

Dayton Legal Blank, Inc., Form No. 31006  
 Form Prescribed by the Auditor of State

City or Village of Village of South Lebanon  
Warren County, Ohio  
 (Date) July 12, 2018  
 Year

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2019, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.  
 Year

Signed Necole Armstrong  
 Title Fiscal Officer

SCHEDULE A

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

For Municipal Use		For Budget Commission Use			For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied		
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year	
	Column 1	Column 2	Column 3	Column 4	Column 5	
GOVERNMENT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
GENERAL FUND						
PROPRIETARY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
FIDUCIARY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
TOTAL ALL FUNDS						



FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For <u>2016</u> Year Actual (2)	For <u>2017</u> Year Actual (3)	Current Year Estimated for <u>2018</u> Year (4)	Budget Year Estimated for <u>2019</u> Year (5)
<b>REVENUES</b>				
Local Taxes				
General Property Tax — Real Estate	126,443	128,743	131,000	131,000
Tangible Personal Property Tax				
Municipal Income Tax	1,195,926	1,454,911	1,353,420	1,421,091
Other Local Taxes				
Total Local Taxes	1,322,371	1,583,654	1,484,420	1,552,091
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	21,447	25,624	22,989	22,989
Estate Tax				
Cigarette Tax	73	110	110	110
License Tax				
Liquor and Beer Permits	1,439	1,079	1,563	1,563
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits				
Total State Shared Taxes and Permits	28,959	26,813	24,662	24,662
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues				
Special Assessments				
Charges for Services				
Fines, Licenses, and Permits	150,089	94,597	87,850	87,850
Miscellaneous	288,971	234,708	223,000	130,564
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers				
Advances				
Other Sources				
<b>TOTAL REVENUE</b>	<b>1,790,390</b>	<b>1,939,772</b>	<b>1,819,932</b>	<b>1,795,167</b>

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<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services	525,208	522,694	525,611	562,531
Travel Transportation	39,699	131,156	71,641	71,641
Contractual Services	15,654	17,810	22,679	22,679
Supplies and Materials	1,131	1,336	2,500	3,000
Capital Outlay				
Total Security of Persons and Property	581,698	672,996	632,491	659,851
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services	5,604	5,608	6,000	8,000
Supplies and Materials				
Capital Outlay				
Total Public Health Services	5,604	5,608	6,000	8,000
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials	11,101	40,112	40,000	40,000
Capital Outlay				
Total Leisure Time Activities	11,101	40,112	40,000	40,000
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	36,467	39,336	42,322	45,708
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	36,467	39,336	42,322	45,708

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For <u>2016</u> Year Actual (2)	For <u>2017</u> Year Actual (3)	Current Year Estimated for <u>2018</u> Year (4)	Budget Year Estimated for <u>2019</u> Year (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services	393,933	573,672	623,300	661,170
Travel Transportation	3,600	3,600	3,600	3,600
Contractual Services	366,552	675,866	1,138,311	530,565
Supplies and Materials	31,520	19,243	21,397	23,751
Capital Outlay	138,051	98,346	151,000	157,000
Total General Government	933,656	1,370,727	1,937,608	1,370,086
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers				
Advances				
Contingencies				
Other Uses of Funds	16,218	9,800	20,000	25,000
Total Other Uses of Funds				
<b>TOTAL EXPENDITURES</b>	<b>1,584,743</b>	<b>2,138,519</b>	<b>2,618,421</b>	<b>2,148,645</b>
Revenues over/(under) Expenditures	205,647	(198,807)	(858,489)	(353,478)
Beginning Unencumbered Balance	*1,674,784	*1,880,431	1,681,624	823,135
Ending Cash Fund Balance	1,880,431	1,681,624	823,135	469,657
Estimated Encumbrances (outstanding at year end)				
Estimated Ending Unencumbered Fund Balance	1,880,431	1,681,624	823,135	469,657

\*Use Cash Balance



EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/19	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/19
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
STREET	138,000	235,000	373,000	193,000	193,000	193,000	180,000
PARK	2,000	12,000	14,000	10,000	10,000	10,000	4,000
DUTY	1,575	0	1,575	0	0	0	1,575
Individual Alcohol Maintaining	1,152	0	1,152	0	0	0	1,152
Permissive Center	54,000	50,000	84,000	30,000	30,000	30,000	54,000
Community Center	10,766	0	10,766	10,766	10,766	10,766	0
Homestead Improvements	26,421	0	26,421	26,421	26,421	26,421	0
Shepherds Crossing Improvements	3,284	0	2,284	2,284	2,284	2,284	0
MAYOR'S COURT Special Projects	3,337	4,000	2,337	5,000	5,000	5,000	2,337
IME	1,000	987,000	988,000	987,000	987,000	987,000	1,000
Unclaimed Funds	1,377	50	427	50	50	50	1,377
TOTAL SPECIAL REVENUE FUNDS	241,512	1,268,050	1,509,562	1,264,521	1,264,521	1,264,521	245,041
DEBT SERVICE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL CAPITAL PROJECTS							

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/19	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/19
				Personal Services	Other	Total	
PROPRIETARY: ENTERPRISE FUNDS	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
Water	1,463,208	800,000	2,263,208	710,000		710,000	1,553,208
SEWER	3,448,341	1,000,000	4,448,341	970,000		970,000	3,478,341
SANITATION	80,000	335,000	415,000	328,300		328,300	86,700
DEPOSIT TRUST	99,373	14,000	93,373	12,000		12,000	81,373
UTILITY Maint. Reserve	117,427	300	117,727	100,000		100,000	17,727
TOTAL ENTERPRISE FUNDS	5,188,349	2,149,300	7,337,649	2,120,300		2,120,300	5,217,349
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
TOTAL TRUST AND AGENCY FUNDS							
TOTAL FOR MEMORANDUM ONLY	5,429,861	3,417,350	8,849,211	3,384,821		3,384,821	5,462,390

# COUNTY AUDITOR'S ESTIMATE

Tax Levies and Rates for \_\_\_\_\_, in \_\_\_\_\_ City/Village  
Year

Tax Valuation \$ \_\_\_\_\_

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
<b>LEVIES WITHIN 10 MILL LIMITATION</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
County		
Township		
School		
Village		
City		
<b>TOTAL</b>		
<b>LEVIES OUTSIDE OF 10 MILL LIMITATION</b>		
County		
Township		
School		
Village		
City		
State		
<b>TOTAL</b>		
<b>TOTAL LEVY FOR ALL PURPOSES</b>		

\_\_\_\_\_  
Year

\_\_\_\_\_  
 County Auditor

\_\_\_\_\_  
 Deputy Auditor

\_\_\_\_\_  
 City/Village

\_\_\_\_\_  
 COUNTY

**BUDGET OF**  
*Village of South Lebanon*  
City/Village

**FOR FISCAL YEAR**  
**BEGINNING JANUARY 1,** 2019  
Year