

**VILLAGE OF SOUTH LEBANON, OHIO
RESOLUTION NO. 2020-29**

**A RESOLUTION APPROVING OF AND AUTHORIZING THE FISCAL OFFICER
TO SUBMIT THE [INTERIM] TAX BUDGET FOR FISCAL YEAR 2021 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 FY2021 [interim] tax budget for the Village, and provided a copy to the Council; and,

WHEREAS, immediate action is required for the Village's FY 2021 [interim] Tax Budget to be timely submitted to the County Auditor in order for the Village to fund its FY2021 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 FY2021.

Section 2. That the Council does authorize the Fiscal Officer to submit the [interim] Tax Budget for FY2021 to the County Auditor.

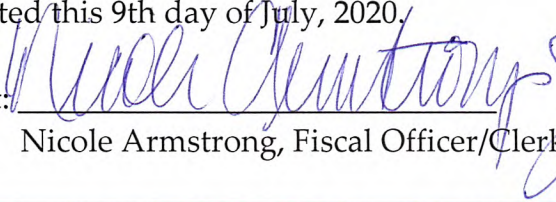
Section 3. That the recitals contained within the Whereas Clauses set forth above are incorporated by reference herein.

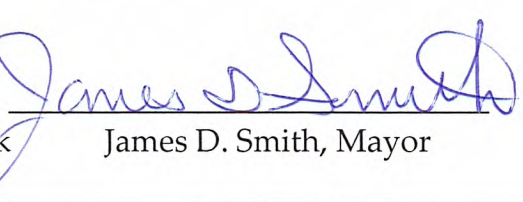
Section 4. That this Resolution is hereby declared to be an emergency measure in accordance with Ohio Rev. Code § 731.30 for the immediate preservation of the public peace, health, safety and general welfare; and, this Resolution shall be in full force and effective immediately upon its passage.

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.

Adopted this 9th day of July, 2020.

Attest:


Nicole Armstrong, Fiscal Officer/Clerk


James D. Smith, Mayor

Rules Suspended: 07/9/2020 (if applicable)

Effective Date – //

Vote - 5 Yeas

_____ Nays

First Reading – / /

Effective Date – / /

Second Reading – / /

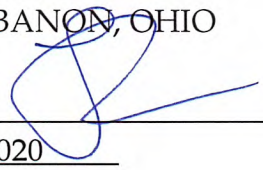
Third Reading – / /

Vote - _____ Yeas

_____ Nays

Prepared by and approved as to form:

PAUL R. REVELSON
VILLAGE SOLICITOR
SOUTH LEBANON, OHIO

By: 

Date: 7/9/2020

WARREN
COUNTY

B U D G E T -
OF-
SOUTH LEBANON
VILLAGE

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2021

Filed _____,

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR _____. IN SOUTH LEBANON VILLAGE.

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	

To the County Auditor:

Nicole Armstrong
Village Fiscal Officer

County Auditor's
Estimate of Tax
Rate to be Levied

Outside 10 Mill
Limit

Fund Description	Levy Description	Column I	Column II	Column III	Column IV
TOTAL					

VILLAGE OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2021

FUND CLASSIFICATION: GENERAL

DESCRIPTION	For 2018 Actual	For 2019 Actual	Current Year Estimated for 2020	Budget Year Estimated for 2021
FUND BALANCE 1/1	\$1,681,624.63	\$1,861,966.08	\$2,281,793.36	\$1,961,075.60
Fund Balance adjustment	\$92.20	-\$237.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$119,887.06	\$143,747.60	\$163,000.00	\$163,000.00
Municipal Income Tax	\$1,398,103.98	\$1,658,952.14	\$1,428,000.00	\$1,667,000.00
Other Local Taxes	\$0.00	\$0.00	\$0.00	\$0.00
State Shared Taxes				
Local Government	\$23,916.30	\$33,135.49	\$23,879.00	\$34,000.00
Inheritance Tax	\$0.00	\$0.00	\$0.00	\$0.00
Other State Shared Taxes and Permits	\$18,595.28	\$22,146.66	\$18,100.00	\$32,000.00
Intergovernmental	\$0.00	\$0.00	\$0.00	\$0.00
Special Assessments	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Services	\$0.00	\$0.00	\$0.00	\$0.00
Fines, Licenses and Permits	\$185,047.45	\$175,990.09	\$180,000.00	\$174,000.00
Earnings on Investments	\$18,589.88	\$24,561.45	\$18,000.00	\$13,000.00
Miscellaneous	\$68,911.43	\$64,782.89	\$60,000.00	\$40,000.00
Total Revenue	\$1,833,051.38	\$2,123,316.32	\$1,890,979.00	\$2,123,000.00
Expenditures				
Police Enforcement	\$572,674.44	\$669,916.99	\$705,446.76	\$755,000.00
Street Lighting	\$41,849.66	\$43,660.86	\$50,000.00	\$50,000.00
Payment to Human Services Program	\$6,622.62	\$7,435.72	\$8,000.00	\$8,000.00
Provide and Maintain Parks	\$20,491.14	\$12,113.75	\$80,000.00	\$50,000.00
Salaries (Council, Mayor)	\$33,575.00	\$33,600.00	\$36,800.00	\$34,800.00
Council, Mayor - Other	\$2,966.67	\$3,277.07	\$5,000.00	\$5,000.00
Salaries (Administration)	\$256,176.68	\$259,312.20	\$230,000.00	\$270,000.00
Administration - Other	\$16,664.03	\$17,231.22	\$22,500.00	\$23,625.00
Salaries (Mayor's Court)	\$55,779.50	\$53,941.32	\$60,000.00	\$60,000.00
Mayor's Court - Other	\$2,563.58	\$6,064.81	\$8,000.00	\$8,000.00
Salaries (Solicitor)	\$23,199.96	\$23,199.96	\$25,000.00	\$25,000.00
Salaries (Tax)	\$57,203.82	\$86,645.45	\$89,000.00	\$90,000.00
Income Tax - Other	\$12,440.32	\$10,099.55	\$14,000.00	\$16,000.00
Employee Benefits	\$175,209.08	\$157,454.91	\$193,900.00	\$189,000.00
Lands and Buildings	\$9,397.73	\$16,886.03	\$50,000.00	\$50,000.00
Property Tax Collection Fees	\$6,098.53	\$5,082.30	\$10,000.00	\$10,000.00
Tax Refunds	\$20,378.93	\$23,474.40	\$61,000.00	\$65,000.00
Other General Government	\$292,740.87	\$161,044.78	\$282,400.00	\$225,000.00
Capital Outlay	\$46,769.57	\$79,844.89	\$247,500.00	\$100,000.00
Total Expenditures	\$1,652,802.13	\$1,670,286.21	\$2,178,546.76	\$2,034,425.00

VILLAGE OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2021

FUND CLASSIFICATION: GENERAL

Other Financing Sources & Uses				
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
Other Uses of Funds				
Transfers - Out	\$0.00	\$32,965.83	\$33,150.00	\$1,333,150.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$32,965.83	\$33,150.00	\$1,333,150.00
Fund Balance 12/31	\$1,861,873.88	\$2,281,793.36	\$1,961,075.60	\$716,500.60
Less: Encumbrances 12/31	\$2,665.44	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,859,208.44	\$2,281,793.36	\$1,961,075.60	\$716,500.60

VILLAGE OF SOUTH LEBANON, WARREN COUNTY

BUDGET YEAR 2021

FUND CLASSIFICATION: SPECIAL REVENUE

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2021
				Personal Services	Other	Total	
Street	437,000.00	342,000.00	779,000.00		329,500.00	329,500.00	449,500.00
Park	22,300.00	15,000.00	37,300.00		20,000.00	20,000.00	17,300.00
DUI	1,625.00	0.00	1,625.00		500.00	500.00	1,125.00
Indigent Alcohol Monitoring	1,752.65	0.00	1,752.65		500.00	500.00	1,252.65
Permissive Motor Veh Lic Tax	103,000.00	32,000.00	135,000.00		60,000.00	60,000.00	75,000.00
Homestead Public Improvements	26,421.68	0.00	26,421.68		26,421.68	26,421.68	0.00
Shepherd's Crossing Improvements	4,059.79	0.00	4,059.79		4,059.79	4,059.79	0.00
Mayor's Court Special Project	9,500.00	2,000.00	11,500.00		4,000.00	4,000.00	7,500.00
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
TIF - Riverside	330,000.00	500,000.00	830,000.00		830,000.00	830,000.00	0.00
TOTAL SPECIAL REVENUE FUNDS	936,659.12	2,191,000.00	3,127,659.12	0.00	2,574,981.47	2,574,981.47	552,677.65

VILLAGE OF SOUTH LEBANON, WARREN COUNTY

BUDGET YEAR 2021

FUND CLASSIFICATION: DEBT SERVICE

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2021
				Personal Services	Other	Total	
Municipal Building BANs	0.00	1,333,150.00	1,333,150.00		1,333,150.00	1,333,150.00	0.00
TOTAL DEBT SERVICE FUNDS	0.00	1,333,150.00	1,333,150.00	0.00	1,333,150.00	1,333,150.00	0.00

VILLAGE OF SOUTH LEBANON, WARREN COUNTY

BUDGET YEAR 2021

FUND CLASSIFICATION: CAPITAL PROJECTS

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2021
				Personal Services	Other	Total	
Municipal Building Notes	27,568.23	0.00	27,568.23		27,568.23	27,568.23	0.00
TOTAL SPECIAL REVENUE FUNDS	27,568.23	0.00	27,568.23	0.00	27,568.23	27,568.23	0.00

VILLAGE OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2021

FUND CLASSIFICATION: ENTERPRISE

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2021
				Personal Services	Other	Total	
Water	2,508,896.00	925,000.00	3,433,896.00		680,000.00	680,000.00	2,753,896.00
Sewer	4,072,600.00	1,100,000.00	5,172,600.00		925,000.00	925,000.00	4,247,600.00
Sanitation	167,505.00	400,000.00	567,505.00		402,000.00	402,000.00	165,505.00
Deposit Trust	113,425.00	19,000.00	132,425.00		14,000.00	14,000.00	118,425.00
Utility Maintenance Reserve	123,682.00	1,600.00	125,282.00		100,000.00	100,000.00	25,282.00
TOTAL ENTERPRISE FUNDS	6,986,108.00	2,445,600.00	9,431,708.00		2,121,000.00	2,121,000.00	7,310,708.00

VILLAGE OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2021

FUND CLASSIFICATION: CUSTODIAL

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2021
				Personal Services	Other	Total	
Unclaimed Funds	355.00	1,000.00	1,355.00		1,000.00	1,000.00	355.00
TOTAL AGENCY FUNDS	355.00	1,000.00	1,355.00	0.00	1,000.00	1,000.00	355.00

VILLAGE OF SOUTH LEBANON, WARREN COUNTY
BUDGET YEAR 2020

TOTAL OF ALL FUNDS

FUND	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 12/31/2021
				Personal Services	Other	Total	
GENERAL	1,961,075.60	2,123,000.00	4,084,075.60		3,367,575.00	3,367,575.00	716,500.60
SPECIAL REVENUE	936,659.12	2,191,000.00	3,127,659.12		2,574,981.47	2,574,981.47	552,677.65
DEBT SERVICE	0.00	1,333,150.00	1,333,150.00		1,333,150.00	1,333,150.00	0.00
CAPITAL PROJECTS	27,568.23	0.00	27,568.23		27,568.23	27,568.23	0.00
ENTERPRISE	6,986,108.00	2,445,600.00	9,431,708.00		2,121,000.00	2,121,000.00	7,310,708.00
CUSTODIAL	355.00	1,000.00	1,355.00		1,000.00	1,000.00	355.00
	9,911,765.95	8,093,750.00	18,005,515.95	0.00	9,425,274.70	9,425,274.70	8,580,241.25