

07-10

**An Ordinance adopting and approving the 2011 Tax Budget for the Village of Lithopolis and declaring an emergency;**

**Whereas**, the Village is required to adopt a Tax Budget on or before July 15<sup>th</sup>, 2010, and

**Whereas**, the Village is required to submit the adopted Tax Budget to the County on or before July 20<sup>th</sup>, 2010 and

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF LITHOPOLIS, FAIRFIELD COUNTY, STATE OF OHIO;**

**Section 1.** The Council of the Village of Lithopolis adopts and approves the Tax Budget for 2011 attached and incorporated herein.

**Section 2.** This ordinance is hereby declared an emergency measure necessary for the immediate preservation of the public health, safety, and welfare in that the Tax Budget must be adopted on or before July 15<sup>th</sup>. This ordinance shall be in full force and effect at the earliest date provided by law.

DATE PASSED: June 22, 2010

ATTEST:

Jacinta Seagraves  
CLERK

SIGNED

[Signature]  
MAYOR

DATE:

6-22-10

DATE:

6/22/10

APPROVED AS TO FORM:

[Signature]  
TON BROWNING  
VILLAGE SOLICITOR

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CLERK

SIGNED

MAYOR

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DATE:

APPROVED AS TO FORM:

\_\_\_\_\_  
JON BROWNING  
VILLAGE SOLICITOR

## SCHEDULE A

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

<b>FUND</b> (Include only those funds which are requesting general property tax revenue	For Municipal Use		For Budget Commission Use		For County Auditor Use	
	Budget Year Amount Requested of Budget Commission	Budget Year Amount Approved by Budget Commission	Budget Year Amount Approved by Budget Commission	County Auditor's estimate of Tax Rate to be Levied		
	Inside/Outside	Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year	
<b>GOVERNMENT FUNDS</b>						
General Fund	\$ 60,000.00					
<b>PROPRIETARY FUNDS</b>	\$ -					
<b>FIDUCIARY FUNDS</b>	\$ -					
<b>TOTAL ALL FUNDS</b>	\$ 60,000.00					

**FUND NAME: GENERAL FUND**  
**FUND CLASSIFICATION: GOVERNMENTAL GENERAL**

EXHIBIT I

DESCRIPTION	FOR 2008 ACTUAL	FOR 2009 ACTUAL	CURRENT YEAR ESTIMATED FOR 2010	BUDGET YEAR ESTIMATED FOR 2011
<b>REVENUES</b>				
Local Taxes				
General Property Tax - Real Estate	\$ 38,240.34	\$ 43,728.56	\$ 60,000.00	\$ 50,000.00
Tangible Personal Property Tax	\$ 182.19	\$ 115.15	\$ 100.00	\$ 100.00
Municipal Income Tax	\$ 224,718.90	\$ 234,530.17	\$ 265,000.00	\$ 275,000.00
Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Other Property Tax Allocations	\$ 2,957.74	\$ -	\$ -	\$ -
<b>TOTAL LOCAL TAXES</b>	\$ 266,099.17	\$ 278,373.88	\$ 328,600.00	\$ 325,100.00
Intergovernmental Revenues				
State Shared Taxes and Permits	\$ -	\$ -	\$ -	\$ -
Local Government	\$ 16,496.67	\$ 12,683.21	\$ 10,000.00	\$ 10,000.00
Estate Tax	\$ 3,798.86	\$ 465,062.73	\$ 64,665.83	\$ -
Cigarette Tax	\$ 47.74	\$ 18.56	\$ 50.00	\$ -
Auto Tags-License Tax	\$ 7,331.21	\$ 7,097.34	\$ 7,500.00	\$ 20.00
Liquor Tax	\$ 2,121.70	\$ 1,421.70	\$ 2,200.00	\$ 1,500.00
Library and LG Support Tax	\$ 201.88	\$ 678.69	\$ 100.00	\$ 500.00
Other State Shared Taxes and Permits	\$ 219.55	\$ 130.28	\$ 200.00	\$ 150.00
Property Tax Allocation	\$ 3,857.32	\$ 6,166.65	\$ 4,500.00	\$ 5,000.00
<b>TOTAL STATE SHARED TAXES AND PERMITS</b>	\$ 34,074.93	\$ 493,259.16	\$ 89,215.83	\$ 24,670.00
Federal Grants or Aids	\$ 4,474.82	\$ -	\$ -	\$ -
State Grants or Aids	\$ 8,726.28	\$ 15,842.17	\$ -	\$ -
Other Grants or Aids	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INTERGOVERNMENTAL RESOURCES</b>	\$ 13,201.10	\$ 15,842.17	\$ -	\$ -
Special Assessments				
Charges for Services (Zoning-Building)	\$ -	\$ -	\$ -	\$ -
Fines, Licenses and Permits	\$ 29,620.43	\$ 11,084.59	\$ 28,000.00	\$ -
Miscellaneous	\$ 26,707.00	\$ 45,624.35	\$ 35,000.00	\$ 25,000.00
Other Financing Sources:	\$ 14,634.17	\$ 15,252.62	\$ 20,000.00	\$ 50,000.00
Proceeds from Sale of Debt	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 250,000.00	\$ -	\$ -
Advances	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	\$ 384,336.80	\$ 1,109,316.77	\$ 600,815.83	\$ 444,770.00

FUND NAME: GENERAL FUND  
 FUND CLASSIFICATION: GOVERNMENTAL GENERAL

EXHIBIT 1

DESCRIPTION EXPENDITURES General Fund	FOR 2008		FOR 2009		CURRENT YEAR	BUDGET YEAR
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED FOR 2010	ESTIMATED FOR 2011
1000-110-010-0000 - Security of Persons and Property	\$ 355,231.33	\$ 708,957.41	\$ 81,800.15	\$ 77,732.00	\$ 1,383.48	\$ 83,507.20
1000-110-100-0000 - Personal Services						
1000-110-215-0000 - Medicare						
1000-110-221-0000 - Ohio Police and Fire Pension Fund	\$ 87,803.84	\$ 7,008.29	\$ 1,373.37	\$ 1,383.48	\$ 1,398.35	\$ 18,818.90
1000-110-225-0000 - Medical Hospitalization	\$ 17,082.71	\$ 17,769.86	\$ 5,856.74	\$ 6,984.12	\$ 2,770.93	\$ 2,843.87
1000-110-226-0000 - Worker's Compensation	\$ 9,333.39	\$ 5,856.74	\$ 7,577.22	\$ 500.00	\$ 500.00	\$ 500.00
1000-110-270-0000 - Employee Reimbursement	\$ 588.20	\$ 44.54	\$ -	\$ -	\$ -	\$ -
1000-110-310-0000 - Uniforms and Clothing	\$ 44.54	\$ -	\$ -	\$ -	\$ -	\$ -
1000-110-320-0000 - Utilities	\$ 5,772.68	\$ 8,106.25	\$ 5,000.00	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00
1000-110-326-0000 - Communications/Printing/Advertising	\$ 1,407.64	\$ 359.83	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
1000-110-329-0000 - Training Services	\$ 387.00	\$ -	\$ -	\$ -	\$ -	\$ -
1000-110-329-0000 - Other Contractual Services	\$ 1,101.00	\$ 600.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
1000-110-520-0000 - Other Employee Fringe Benefits	\$ 9,756.02	\$ 25,434.73	\$ 1,943.81	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1000-110-520-0000 - Motor Vehicle	\$ 5,392.71	\$ 1,943.81	\$ 489.20	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1000-110-600-0000 - Supplies and Materials	\$ 3,445.74	\$ 12,192.22	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
1000-110-600-0000 - Other	\$ 12,410.31	\$ -	\$ -	\$ -	\$ -	\$ -
1000-130-307-0000 - Electricity - Street Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-210-000-0000 - Program II - Public Health and Human Services	\$ 2,482.53	\$ 3,900.00	\$ 6,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
1000-210-620-0000 - Payment to County Health Department						
1000-400-000-0000 - Program IV - Community Employment	\$ 1,045.50	\$ 620.00	\$ 2,000.00	\$ 2,000.00	\$ 1,250.00	\$ 1,250.00
1000-400-300-0000 - Contractual Services	\$ 965.00	\$ 425.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
1000-400-300-0000 - Contractual Services - Economic Development	\$ 16,819.91	\$ 17,089.84	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
1000-400-400-0000 - Contributions to Other Organizations (Nonyears)	\$ 1,895.61	\$ 1,895.47	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
1000-400-400-0000 - Supplies and Materials - Economic Development						
1000-700-000-0000 - Program VII - General Government	\$ 225.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
1000-710-180-0000 - Liability Insurance	\$ 70,197.12	\$ 120,184.23	\$ 143,897.18	\$ 145,670.72	\$ 25,681.75	\$ 25,681.75
1000-710-214-0000 - Salaries - Mayor's Office	\$ 16,847.31	\$ 16,718.91	\$ 1,378.27	\$ 2,085.20	\$ 2,112.23	\$ 2,112.23
1000-710-214-0000 - MEDICARE	\$ 5,615.77	\$ 14,194.80	\$ 5,615.77	\$ 5,128.24	\$ 4,297.71	\$ 4,297.71
1000-710-221-0000 - Medical Hospitalization	\$ 14,194.80	\$ 20,458.76	\$ 5,128.24	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
1000-710-226-0000 - Workers Compensation	\$ 5,615.77	\$ 8,779.16	\$ 590.54	\$ 750.00	\$ 750.00	\$ 750.00
1000-710-250-0000 - Supplies and Materials	\$ 2,588.83	\$ 284.19	\$ 293,025.43	\$ 30,000.00	\$ 3,800.00	\$ 3,800.00
1000-710-260-0000 - Employee Reimbursements	\$ 284.19	\$ -	\$ -	\$ -	\$ -	\$ -
1000-710-260-0000 - Contractual Services (Building, Zoning, Engineering)	\$ 12,994.71	\$ 2,250.00	\$ 3,500.00	\$ 2,007.00	\$ 15,000.00	\$ 15,000.00
1000-710-260-0000 - Other Insurance Benefits	\$ 3,339.35	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
1000-710-260-0000 - Salaries - Council's Office	\$ 1,583.00	\$ 2,904.15	\$ 2,904.15	\$ 14,800.00	\$ 6,000.00	\$ 6,000.00
1000-710-260-0000 - Buildings and other Structures	\$ 2,000.00	\$ 2,000.00	\$ 15,000.00	\$ 15,000.00	\$ 3,500.00	\$ 3,500.00
1000-710-260-0000 - Payment to Another Political Subdivision	\$ 6,560.00	\$ 3,388.49	\$ 38,536.44	\$ 43,292.09	\$ 5,000.00	\$ 5,000.00
1000-710-260-0000 - Auditing Services	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
1000-710-260-0000 - Salaries - Legal Council's Office	\$ 25,895.06	\$ 5,010.00	\$ 6,020.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
1000-710-260-0000 - Tax Collection Fee	\$ 3,250.00	\$ -	\$ -	\$ -	\$ -	\$ -
1000-710-260-0000 - Repairs and Maintenance of Motor Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-800-200-0000 - Other Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1000-800-200-0000 - Revenue Over (Under) Expenditures	\$ 29,106.47	\$ 400,359.36	\$ 29,772.88	\$ (75,849.49)	\$ 35,548.09	\$ 35,548.09
Ending Cash Fund Balance	\$ 44,320.09	\$ 21,834.97	\$ 81,625.90	\$ 111,398.58	\$ 111,398.58	\$ 111,398.58
Estimated Encumbrances (onstanding at year end)	\$ 81,398.76	\$ 422,194.33	\$ 340,568.43	\$ 81,625.90	\$ 81,625.90	\$ 81,625.90
Estimated Ending Unencumbered Fund Balance	\$ 21,834.97	\$ 81,625.90	\$ 111,398.58	\$ 35,548.09	\$ 35,548.09	\$ 35,548.09

FUND NAME: 2901-110-100-0000 - Police Levy  
 FUND CLASSIFICATION: Police Personal Services

EXHIBIT II

DESCRIPTION	FOR 2008 ACTUAL	FOR 2009 ACTUAL	CURRENT YEAR ESTIMATED FOR 2010	BUDGET YEAR ESTIMATED FOR 2011
Real Estate	\$ 10,612.61	\$ 10,525.99	\$ 11,600.00	\$ 12,500.00
Mfg Homes - OH & EQ	\$ 9.65	\$ -	\$ -	\$ -
Tangible Personal	\$ 69.55	\$ -	\$ -	\$ -
Homestead/Rollback RE	\$ 884.62	\$ 754.23	\$ 800.00	\$ 800.00
Homestead/Exemptions	\$ 23.10	\$ 227.80	\$ 20.00	\$ 20.00
PU De-reg Reimbursement	\$ 325.30	\$ 310.22	\$ 350.00	\$ 300.00
Tangible Personal Exempt	\$ 163.00	\$ -	\$ -	\$ -
Tangible Personal Replacement	\$ 172.48	\$ -	\$ -	\$ -
Other Property Tax Allocations	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 12,260.31</b>	<b>\$ 11,818.24</b>	<b>\$ 12,770.00</b>	<b>\$ 13,620.00</b>
<b>Expenditures</b>				
DESCRIPTION	FOR 2008 ACTUAL	FOR 2009 ACTUAL	CURRENT YEAR ESTIMATED FOR 2010	BUDGET YEAR ESTIMATED FOR 2011
Personal Services - Payroll	\$ -	\$ 19,295.08	\$ 15,850.00	\$ 13,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 19,295.08</b>	<b>\$ 15,850.00</b>	<b>\$ 13,000.00</b>
Revenue Over (Under) Expenditures	\$ 12,260.31	\$ (7,476.84)	\$ (3,080.00)	\$ 620.00
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col 2 and 3)	\$ -	\$ 12,260.31	\$ 3,735.09	\$ -
Ending Cash Fund Balance	\$ 12,260.31	\$ 4,783.47	\$ 665.09	\$ 620.00
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 12,260.31	\$ 4,783.47	\$ 665.09	\$ 620.00

Adjst made by AOS

← 655.09  
 1276.09  
 1275.09

Use Cert. figured  
 Use Cert. for 2010 & 2011  
 Use all Cert. for Police Levy

**FUND**

**EXHIBIT III**

List All Funds Individually Unless Reported on Exhibit I or II

GENERAL FUND SPECIAL SERVICES:	Estimated Unencumbered Fund Balance 1/1/2011	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2010
				Personal Services	Other	Total	
2011-000-000-0000 - Streets Construction, Maintenance and Repair	\$ 36,178.36	\$ 80,000.00	\$ 66,178.36	\$ -	\$ 52,000.00	\$ 52,000.00	\$ 14,178.36
2021-000-000-0000 - State Highway Fund - Maintenance and Repair	\$ 3,180.43	\$ 2,700.00	\$ 5,880.43	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 4,880.43
2101-000-000-0000 - Permitting Motor Vehicle Maintenance and Repair	\$ 43,180.62	\$ 7,100.00	\$ 50,280.62	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 15,280.62
2000-000-000-0000 - Parks Unencumbered	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00
2004-000-000-0000 - Parks and Recreation Impact Fee	\$ 15,294.37	\$ 1,000.00	\$ 16,294.37	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 1,294.37
2000-000-000-0000 - Streets and Traffic Impact Fee	\$ 40,497.79	\$ 1,500.00	\$ 41,997.79	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 1,997.79
<b>TOTAL SPECIAL SERVICES</b>	\$ 139,291.57	\$ 42,300.00	\$ 181,591.57	\$ -	\$ 148,000.00	\$ 143,000.00	\$ 38,591.57
<b>DEBT SERVICE FUNDS</b>							
<b>TOTAL DEBT SERVICE FUNDS</b>							
<b>CAPITAL PROJECT FUNDS</b>							
4001-000-000-0000 - Other Capital Projects	\$ -	\$ 496,593.75	\$ 496,593.75	\$ -	\$ 496,593.75	\$ 496,593.75	\$ -
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	\$ -	\$ 496,593.75	\$ 496,593.75	\$ -	\$ 496,593.75	\$ 496,593.75	\$ -
<b>PROPRIETARY ENTERPRISE FUNDS:</b>							
2007-000-000-0000 - Internal Utility	\$ 215.07	\$ 14,400.00	\$ 14,615.07	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 1,615.07
2000-000-000-0000 - Storm Water Utility	\$ 2,538.54	\$ 24,960.00	\$ 27,498.54	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 12,498.54
2000-000-000-0000 - Solid Waste Utility	\$ 14,713.92	\$ 104,000.00	\$ 118,713.92	\$ -	\$ 104,400.00	\$ 104,400.00	\$ 14,313.92
2000-000-000-0000 - Airport Court Computer Fund I	\$ 3,023.49	\$ 3,000.00	\$ 6,023.49	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 1,023.49
2000-000-000-0000 - Airport Court Computer Fund II	\$ 2,268.00	\$ 1,000.00	\$ 3,268.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 2,268.00
5001-000-000-0000 - Water Utility	\$ 161,717.89	\$ 403,000.00	\$ 564,717.89	\$ -	\$ 366,171.94	\$ 422,804.08	\$ 141,813.81
5001-000-000-0000 - Sewer Utility	\$ 81,947.42	\$ 270,752.00	\$ 352,752.42	\$ 30,603.04	\$ 245,240.87	\$ 275,843.91	\$ 76,895.51
5001-000-000-0000 - Street Utility	\$ 266,424.33	\$ 821,162.00	\$ 1,087,576.33	\$ 87,235.18	\$ 749,812.81	\$ 837,047.99	\$ 250,528.34
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 428,632.14	\$ 1,216,114.00	\$ 1,644,746.14	\$ 117,838.22	\$ 1,015,624.82	\$ 1,015,624.82	\$ 629,107.92
<b>INTERNAL SERVICE FUND</b>							
<b>TOTAL INTERNAL SERVICE FUND</b>							
<b>FIDUCIARY TRUST AND AGENCY FUNDS</b>							
5000-000-000-0000 - Airport Court Agency Fund	\$ -	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 60,000.00	\$ -
<b>TOTAL TRUST AND AGENCY FUNDS</b>	\$ -	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 60,000.00	\$ -
<b>TOTAL FOR MEMORANDUM ONLY</b>	\$ 457,151.90	\$ 1,420,045.75	\$ 1,825,761.65	\$ 87,235.18	\$ 1,389,406.56	\$ 1,536,641.74	\$ 289,110.91

EXHIBIT IV

STATEMENT OF PERMENANT IMPROVEMENTS  
 (DO NOT INCLUDE EXPENSES TO BE PAID FROM BOND ISSUES)

Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Columbus Street Reconstruction	\$ 518,343.75	\$ 518,343.75	4901 Other Capital Projects
TOTAL			



EXHIBIT IV

BUDGET YEAR

Purpose of Bonds and Notes	Authority for Levy Outside 10 Mills Limit *	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amount of Bonds and Notes Outstanding at Beginning of Budget Year January 1, 2010	Amount Required for Principal and Interest 1/1/2011 to 12/31/2011	Amount Receivable from Other Sources to Meet Debt Payments 1/1/2011 to 12/31/2011
Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT									
Administration Building Improvement Note		30-Jun-09	1-Jun-12	08-08	Series 2009	6%	\$ 250,000	\$ 30,000	\$ 30,000
TOTAL									
OUTSIDE 10 MILL LIMIT									
TOTAL									

\* If the levy is outside 10 mill limit by vote enter the words "by vote" and the date of the election.  
 \*\* If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.