

09-13

An Ordinance adopting and approving the 2014 Tax Budget for the Village of Lithopolis;

Whereas, the Village is required to adopt a Tax Budget on or before July 15th, 2013, and

Whereas, the Village is required to submit the adopted Tax Budget to the County on or before July 20th, 2013, 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 2014 attached and incorporated herein.

Section 2. This ordinance shall be in full force and effect at the earliest date provided by law.

DATE PASSED: May 14, 2013

ATTEST: John Seagraves SIGNED
CLERK

[Signature]
MAYOR

APPROVED AS TO FORM:

[Signature]
JON BROWNING
VILLAGE SOLICITOR

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 (Include only those funds which are requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount Approved by Budget Commission Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mil Limit Budget Year	Outside 10 Mill Limit Budget Year
GOVERNMENT FUNDS					
General Fund	\$ 65,000.00				
PROPRIETARY FUNDS	\$ -				
FIDUCIARY FUNDS	\$ -				
TOTAL ALL FUNDS	\$ 65,000.00				

FUND NAME: GENERAL FUND

FUND CLASSIFICATION: GOVERNMENTAL GENERAL

EXHIBIT I

DESCRIPTION	FOR 2011 ACTUAL	FOR 2012 ACTUAL	CURRENT YEAR ESTIMATED FOR 2013	BUDGET YEAR ESTIMATED FOR 2014
REVENUES				
Local Taxes				
General Property Tax -- Real Estate	\$ 50,325.99	\$ 50,543.94	\$ 60,000.00	\$ 65,000.00
Tangible Personal Property Tax	\$ 155.39	\$ -	\$ -	\$ -
Municipal Income Tax	\$ 297,302.91	\$ 312,355.41	\$ 306,500.00	\$ 314,000.00
Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Other Property Tax Allocations	\$ -	\$ -	\$ -	\$ -
TOTAL LOCAL TAXES	\$ 347,784.29	\$ 362,899.35	\$ 366,500.00	\$ 379,000.00
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	\$ 17,554.16	\$ 12,442.38	\$ 6,000.00	\$ 4,500.00
Estate Tax	\$ 765.86	\$ -	\$ 19,004.99	\$ -
Cigarette Tax	\$ 75.00	\$ 75.00	\$ 50.00	\$ 50.00
Auto Tags-License Tax	\$ 2,433.85	\$ 2,720.07	\$ 1,900.00	\$ 2,500.00
Liquor Tax	\$ 1,446.20	\$ 1,684.20	\$ 1,500.00	\$ 1,446.00
Library and LG Support Tax	\$ -	\$ -	\$ -	\$ -
Property Tax Allocation	\$ 4,179.20	\$ 4,201.73	\$ 5,000.00	\$ 4,100.00
Other State Shared Taxes and Permits	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SHARED TAXES AND PERMITS	\$ 26,454.27	\$ 21,123.38	\$ 33,454.99	\$ 12,596.00
Federal Grants or Aids	\$ -	\$ -	\$ 6,000.00	\$ -
State Grants or Aids	\$ -	\$ -	\$ -	\$ -
Other Grants or Aids	\$ -	\$ -	\$ -	\$ -
TOTAL INTERGOVERNMENTAL RESOURCES	\$ -	\$ -	\$ 6,000.00	\$ -
Special Assessments	\$ -	\$ -	\$ -	\$ -
Charges for Services (Zoning-Building)	\$ 18,336.65	\$ 13,011.17	\$ 18,320.00	\$ 12,500.00
Fines, Licenses and Permits	\$ 34,784.70	\$ 33,564.11	\$ 32,000.00	\$ 32,000.00
Miscellaneous	\$ 57,865.83	\$ 31,773.22	\$ 35,500.00	\$ 46,740.00
Other Financing Sources:				
Proceeds from Sale of Debt	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Advances	\$ -	\$ 49,000.00	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 485,225.74	\$ 511,371.23	\$ 491,774.99	\$ 482,836.00

FUND NAME: GENERAL FUND
 FUND CLASSIFICATION: GOVERNMENTAL GENERAL

EXHIBIT I

DESCRIPTION	FOR 2011 ACTUAL	FOR 2012 ACTUAL	CURRENT YEAR ESTIMATED FOR 2013	BUDGET YEAR ESTIMATED FOR 2014
EXPENDITURES				
General Fund	\$ 519,738.39	\$ 488,204.57	\$ 507,832.80	\$ 505,740.58
1000-100-000-0000 - Program I - Security of Persons and Property				
1000-110-100-0000 - Personal Services	\$ 84,262.23	\$ 91,387.37	\$ 92,954.35	\$ 96,051.17
1000-110-213-0000 - Medicare	\$ 1,429.26	\$ 2,067.75	\$ 2,129.09	\$ 2,161.02
1000-110-215-0000 - Ohio Police and Fire Pension Fund	\$ 14,437.84	\$ 22,228.28	\$ 22,887.69	\$ 23,231.00
1000-110-221-0000 - Medical Hospitalization	\$ 6,284.60	\$ 7,292.59	\$ 17,737.72	\$ 19,652.00
1000-110-225-0000 - Workers Compensation	\$ 2,843.87	\$ 3,046.62	\$ 3,137.00	\$ 4,970.35
1000-110-250-0000 - Employee Reimbursements	\$ 500.00	\$ 437.14	\$ -	\$ -
1000-110-270-0000 - Uniforms and Clothing	\$ -	\$ -	\$ -	\$ -
1000-110-290-0000 - Other Employee Fringe Benefits	\$ -	\$ 1,000.00	\$ 500.00	\$ 500.00
1000-110-310-0000 - Utilities	\$ 3,481.65	\$ 2,649.39	\$ 3,500.00	\$ 3,500.00
1000-110-320-0000 - Communications/Printing/Advertising	\$ 49.00	\$ 237.35	\$ 500.00	\$ 500.00
1000-110-348-0000 - Training Services	\$ 222.18	\$ 1,760.24	\$ 1,650.00	\$ 1,650.00
1000-110-390-0000 - Other Contractual Services	\$ 4,747.25	\$ 4,975.69	\$ 5,556.30	\$ 5,450.00
1000-110-400-0000 - Supplies and Materials	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
1000-110-850-0000 - Motor Vehicle	\$ 28,991.05	\$ 23,001.60	\$ 25,000.00	\$ 13,000.00
1000-110-800-0000 - Other	\$ 33.24	\$ 1,094.47	\$ -	\$ -
1000-130-297-0000 - Electricity - Street Lighting	\$ 16,184.79	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
1000-210-000-0000 - Program II - Public Health and Human Services				
1000-210-840-0000 - Payment to County Health Department	\$ 6,025.76	\$ 6,100.00	\$ 6,500.00	\$ 6,800.00
1000-400-000-0000 - Program IV - Community Environment				
1000-410-300-0000 - Contractual Services	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
1000-490-300-0000 - Contractual Services - Economic Development	\$ 1,120.30	\$ -	\$ -	\$ -
1000-490-400-0000 - Supplies and Materials - Economic Development	\$ 1,819.06	\$ -	\$ -	\$ -
1000-485-691-0000 - Contributions to Other Organizations (Honeyfest)	\$ 14,566.38	\$ 18,776.20	\$ 25,000.00	\$ 20,000.00
1000-490-690-0000 - Other - Other (Revolving Loan Fund)	\$ -	\$ -	\$ -	\$ -
1000-700-000-0000 - Program VII - General Government				
1000-710-160-0000 - Salaries - Mayor's Office	\$ 153,546.63	\$ 104,653.00	\$ 112,000.40	\$ 112,806.62
1000-710-211-0000 - OPERS	\$ 23,054.92	\$ 18,701.49	\$ 20,014.47	\$ 20,158.54
1000-710-213-0000 - Medicare	\$ 2,596.25	\$ 2,093.08	\$ 2,240.01	\$ 2,256.13
1000-710-221-0000 - Medical/Hospitalization	\$ 23,090.57	\$ 24,083.68	\$ 23,388.76	\$ 28,032.00
1000-710-225-0000 - Workers Compensation	\$ 4,443.90	\$ 3,269.41	\$ 3,496.15	\$ 5,499.22
1000-710-250-0000 - Employee Reimbursements	\$ 287.95	\$ 50.00	\$ 750.00	\$ 750.00
1000-710-300-0000 - Contractual Services (Building, Zoning, Engineering)	\$ 28,056.13	\$ 29,936.69	\$ 25,000.00	\$ 20,000.00
1000-710-400-0000 - Supplies and Materials	\$ 3,059.20	\$ 3,796.36	\$ 4,000.00	\$ 4,000.00
1000-710-530-0000 - Buildings and other Structures	\$ 16,561.31	\$ 14,000.00	\$ 10,000.00	\$ 10,000.00
1000-715-110-0000 - Salaries - Council's Office	\$ 1,800.00	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00
1000-715-228-0000 - Other Insurance Benefits	\$ 2,626.00	\$ 1,367.00	\$ 1,435.35	\$ 1,367.00
1000-725-353-0000 - Liability Insurance	\$ 951.00	\$ 1,000.00	\$ 1,050.00	\$ 1,000.00
1000-740-344-0000 - Tax Collection Fee	\$ 20,068.58	\$ 24,629.98	\$ 22,535.18	\$ 26,535.18
1000-745-342-0000 - Auditing Services	\$ 5,000.00	\$ 882.00	\$ 5,000.00	\$ 1,000.00
1000-750-140-0000 - Salaries - Legal Counsel's Office	\$ 39,370.33	\$ 32,970.04	\$ 43,370.33	\$ 43,370.33
1000-755-640-0000 - Payment to Another Political Subdivision	\$ -	\$ 9,863.97	\$ -	\$ -
1000-790-433-0000 - Repairs and Maintenance of Motor Vehicles	\$ 3,727.16	\$ 4,550.20	\$ -	\$ 5,000.00
1000-850-790-0000 - Other Debt Service	\$ -	\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures	\$ (34,512.65)	\$ 23,166.66	\$ (16,057.81)	\$ (22,904.58)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col 2 and 3)	\$ 43,447.39	\$ 18,096.08	\$ 41,262.74	\$ 25,204.93
Ending Cash Fund Balance	\$ 18,096.08	\$ 41,262.74	\$ 25,204.93	\$ 2,300.35
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 18,096.08	\$ 41,262.74	\$ 25,204.93	\$ 2,300.35

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

EXHIBIT II

Revenue

DESCRIPTION	FOR 2011 ACTUAL	FOR 2012 ACTUAL	CURRENT YEAR ESTIMATED FOR 2013	BUDGET YEAR ESTIMATED FOR 2014
Real Estate	\$ 10,660.34	\$ 10,277.54	\$ 10,000.00	\$ 10,000.00
Mfg Homes - OH & EQ	\$ -	\$ -	\$ -	\$ -
Tangible Personal	\$ -	\$ -	\$ -	\$ -
Homestead/Rollback RE	\$ 1,020.90	\$ 1,025.00	\$ 1,000.00	\$ 1,000.00
Homestead/Exemptions	\$ 246.27	\$ 244.28	\$ 250.00	\$ 250.00
PU De-reg Reimbursement	\$ 156.96	\$ 198.76	\$ 200.00	\$ 200.00
Tangible Personal Exempt	\$ -	\$ -	\$ -	\$ -
Tangible Personal Replacement	\$ -	\$ -	\$ -	\$ -
Other Property Tax Allocations	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 12,084.47	\$ 11,745.58	\$ 11,450.00	\$ 11,450.00
Expenditures				
DESCRIPTION	FOR 2011 ACTUAL	FOR 2012 ACTUAL	CURRENT YEAR ESTIMATED FOR 2013	BUDGET YEAR ESTIMATED FOR 2014
Personal Services - Payroll	\$ 13,007.29	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
TOTAL EXPENDITURES	\$ 13,007.29	\$ 12,000.00	\$ 11,800.00	\$ 12,000.00
Revenue Over (Under) Expenditures	\$ (922.82)	\$ (254.42)	\$ (350.00)	\$ (550.00)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col 2 and 3)	\$ 2,105.68	\$ 1,182.86	\$ 928.44	\$ 578.44
Ending Cash Fund Balance	\$ 1,182.86	\$ 928.44	\$ (350.00)	\$ 28.44
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 1,182.86	\$ 928.44	\$ 578.44	\$ 28.44

EXHIBIT III

FUND	Estimated Unencumbered Fund Balance 1/1/2014	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2013
				Personal Services	Other	Total	
List All Funds Individually Unless Reported on Exhibit I or II							
GOVERNMENTAL:							
SPECIAL SERVICES:							
2011-000-000-0000 - Streets Construction, Maintenance and Repair	\$ 6,000.00	\$ 36,000.00	\$ 42,000.00	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 7,000.00
2021-020-398-0000 - State Highway Fund - Maintenance and Repair	\$ 12,000.00	\$ 2,800.00	\$ 14,800.00	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 4,800.00
2101-020-398-0000 - Permissive Motor Vehicle - Maintenance and Repair	\$ 10,000.00	\$ 13,000.00	\$ 23,000.00	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 12,000.00
2902-110-400-0000 - Mayor's Court Computer Fund I	\$ 150.00	\$ 2,500.00	\$ 2,650.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 150.00
2903-000-000-0000 - Parks Unrestricted	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ -	\$ -	\$ 900.00
2904-310-500-0000 - Parks and Recreation Impact Fee	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
2905-310-500-0000 - Streets and Traffic Impact Fee	\$ 3,285.76	\$ -	\$ 3,285.76	\$ -	\$ -	\$ -	\$ 3,285.76
2906-110-400-0000 - Mayor's Court Computer Fund II	\$ 300.00	\$ 1,000.00	\$ 1,300.00	\$ -	\$ 1,250.00	\$ 1,250.00	\$ 50.00
2910-000-000-0000 - Right of Way	\$ 30,000.00	\$ 15,000.00	\$ 45,000.00	\$ 7,000.00	\$ 13,000.00	\$ 20,000.00	\$ 24,400.00
TOTAL SPECIAL SERVICES	\$ 63,635.76	\$ 70,300.00	\$ 133,635.76	\$ 7,000.00	\$ 74,350.00	\$ 81,350.00	\$ 52,585.76
DEBT SERVICE FUNDS							
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS							
4901-000-500-0000 - Other Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL PROJECTS FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPRIETARY:							
ENTERPRISE FUNDS:							
2907-000-000-0000 - Internet Utility	\$ 4,510.90	\$ 15,000.00	\$ 16,510.90	\$ -	\$ 11,200.00	\$ 11,200.00	\$ 8,310.90
2908-000-000-0000 - Storm Water Utility	\$ 15,389.11	\$ 25,000.00	\$ 40,389.11	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 15,389.11
2909-000-000-0000 - Solid Waste Utility	\$ 12,831.71	\$ 124,000.00	\$ 136,831.71	\$ -	\$ 110,418.00	\$ 110,418.00	\$ 26,413.71
5101-000-000-0000 - Water Utility	\$ 59,721.87	\$ 470,000.00	\$ 529,721.87	\$ 65,143.86	\$ 371,463.39	\$ 436,637.25	\$ 93,084.62
5201-000-000-0000 - Sewer Utility	\$ 26,905.93	\$ 295,000.00	\$ 321,905.93	\$ 58,802.95	\$ 200,850.30	\$ 259,753.25	\$ 62,152.68
TOTAL ENTERPRISE FUNDS	\$ 119,359.52	\$ 929,000.00	\$ 1,048,359.52	\$ 123,946.81	\$ 719,061.69	\$ 843,008.50	\$ 205,351.02
INTERNAL SERVICE FUND							
TOTAL INTERNAL SERVICE FUND							
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
9990-999-000-0000 - Mayor's Court Agency Fund	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
TOTAL TRUST AND AGENCY FUNDS	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
TOTAL FOR MEMORANDUM ONLY	\$ 182,995.28	\$ 1,049,300.00	\$ 1,232,295.28	\$ 130,946.81	\$ 843,411.69	\$ 974,358.50	\$ 257,936.78

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
TOTAL			

EXHIBIT IV

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	BUDGET YEAR		
							Amount of Bonds and Notes Outstanding at Beginning of Budget Year January 1, 2013	Amount Required for Principal and Interest 1/1/2014 to 12/31/2014	Amount Receivable from Other Sources to Meet Debt Payments 1/1/2014 to 12/31/2014
Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT									
<i>Administration Building Improvement Note</i>		1-Jun-12	1-Jun-17	08-12	Series 2012	4.5%	\$ 219,000	\$ 27,000	\$ 27,000
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.