

Ordinance 17-16

**An Ordinance adopting and approving the 2017 Tax Budget for the Village of Lithopolis;**

**Whereas,** the Village is required to adopt a Tax Budget on or before July 15<sup>th</sup> 2016, and

**Whereas,** the village is required to submit the adopted Tax budget to the County on or before July 20<sup>th</sup>, 2016, and

**Whereas,** the Village received an extension from the County Auditor on July 11, 2016, until September 19, 2016, 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 2017 attached and incorporated herein.

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

Date Passed: 9/13, 2016

**FILED**  
SEP 15 2016

*Jim A. Sklar, Jr.*  
County Auditor, Fairfield County, Ohio

Attest: *Glenn W. [Signature]* SIGNED  
Fiscal Officer 9-13-16

*TED Simon*  
Mayor

Approved to Form

*Mike Fultz*  
Mike Fultz  
Village Solicitor



THE VILLAGE OF  
**Lithopolis**  
THE CITY OF STONE EST. 1814

TED SIMON  
Mayor, Village of Lithopolis

July 11, 2016

11820 Lithopolis Rd.  
PO Box 278  
Lithopolis, Ohio 43136  
t. 614.837.2031  
f. 614.837.2722  
ted.simon@lithopolis.org

Jon A. Slater, Jr

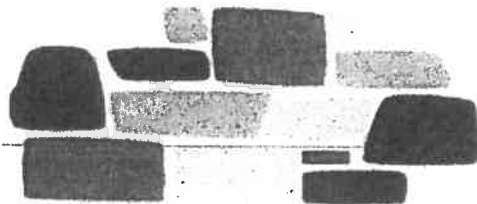
This is a request for the auditor's office to give the Village of Lithopolis a 60 (Sixty) day extension on the budget requirement due July 20, 2016. Due to me being new as mayor and a new Fiscal officer we are unable to meet the requirement. I will have it completed and in your office September 19, 2016.

Thanks for your help and support

Ted Simon  
Mayor

**FILED**  
JUL 11 2016

County Auditor, Fairfield County, Ohio



**SCHEDULE A**

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

FUND (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 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
<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				

**FILED**  
SEP 15 2016

*Jim A. Seltzer, Jr.*  
County Auditor, Fairfield County, Ohio

FUND NAME: GENERAL FUND				EXHIBIT I
FUND CLASSIFICATION: GOVERNMENTAL GENERAL				
DESCRIPTION	FOR 2014 ACTUAL	FOR 2015 ACTUAL	CURRENT YEAR ESTIMATED FOR 2016	BUDGET YEAR ESTIMATED FOR 2017
<b>REVENUES</b>				
<b>Local Taxes</b>				
General Property Tax -- Real Estate	\$ 50,750.00	\$ 61,214.54	\$ 61,000.00	\$ 61,000.00
Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	\$ 351,226.67	\$ 431,164.70	\$ 459,000.00	\$ 529,000.00
Other Local Taxes	\$ -	\$ -	\$ -	\$ -
Other Property Tax Allocations	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LOCAL TAXES</b>	<b>\$ 401,976.67</b>	<b>\$ 492,379.24</b>	<b>\$ 520,000.00</b>	<b>\$ 590,000.00</b>
<b>Intergovernmental Revenues</b>				
<b>State Shared Taxes and Permits</b>				
Local Government	\$ 9,573.70	\$ 11,280.70	\$ 11,280.00	\$ 10,052.00
Estate Tax	\$ -	\$ -	\$ 7,919.84	\$ -
Cigarette Tax	\$ 75.00	\$ 50.00	\$ 75.00	\$ 75.00
Auto Tags-License Tax	\$ 611.64	\$ -	\$ 1,500.00	\$ 1,500.00
Liquor Tax	\$ 1,477.70	\$ 3,118.50	\$ 3,100.00	\$ 3,100.00
Library and LG Support Tax	\$ -	\$ -	\$ -	\$ -
Property Tax Allocation	\$ 3,594.09	\$ 2.39	\$ 6,500.00	\$ 6,500.00
Other State Shared Taxes and Permits	\$ 611.64	\$ -	\$ -	\$ -
<b>TOTAL STATE SHARED TAXES AND PERMITS</b>	<b>\$ 15,943.77</b>	<b>\$ 14,451.59</b>	<b>\$ 30,374.84</b>	<b>\$ 21,227.00</b>
Federal Grants or Aids	\$ -	\$ -	\$ -	\$ -
State Grants or Aids	\$ -	\$ -	\$ -	\$ -
Other Grants or Aids	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INTERGOVERNMENTAL RESOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Special Assessments	\$ -	\$ -	\$ -	\$ -
Charges for Services (Zoning-Building)	\$ 57,253.04	\$ 189,854.86	\$ 165,000.00	\$ 100,000.00
Fines, Licenses and Permits	\$ 30,430.42	\$ 33,933.15	\$ 35,000.00	\$ 35,000.00
Miscellaneous	\$ 75,830.07	\$ 45,992.17	\$ 11,200.00	\$ 15,000.00
<b>Other Financing Sources:</b>				
Proceeds from Sale of Debt	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Advances	\$ -	\$ -	\$ -	\$ -
Other Sources	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 581,433.97</b>	<b>\$ 776,611.01</b>	<b>\$ 761,574.84</b>	<b>\$ 761,227.00</b>

FUND NAME: GENERAL FUND  
 FUND CLASSIFICATION: GOVERNMENTAL GENERAL

EXHIBIT I

DESCRIPTION	FOR 2014 ACTUAL	FOR 2015 ACTUAL	CURRENT YEAR ESTIMATED FOR 2016	BUDGET YEAR ESTIMATED FOR 2017
<b>EXPENDITURES</b>				
<b>General Fund</b>	\$ 492,031.55	\$ 681,277.84	\$ 658,826.38	\$ 709,903.47
1000-100-000-0000 - Program I - Security of Persons and Property				
1000-110-100-0000 - Personal Services	\$ 96,820.64	\$ 111,045.96	\$ 134,937.40	\$ 128,000.00
1000-110-213-0000 - Medicare	\$ 2,136.47	\$ 2,339.09	\$ 1,805.54	\$ 2,136.47
1000-110-215-0000 - Ohio Police and Fire Pension Fund	\$ 26,448.93	\$ 23,192.49	\$ 23,074.72	\$ 27,000.00
1000-110-221-0000 - Medical Hospitalization	\$ 12,691.92	\$ 14,750.00	\$ 15,121.30	\$ 15,000.00
1000-110-225-0000 - Worker's Compensation	\$ 4,913.89	\$ 3,246.52	\$ 3,774.20	\$ 5,895.00
1000-110-250-0000 - Employee Reimbursements	\$ -	\$ -	\$ -	\$ -
1000-110-270-0000 - Uniforms and Clothing	\$ -	\$ -	\$ -	\$ -
1000-110-290-0000 - Other Employee Fringe Benefits	\$ -	\$ -	\$ 500.00	\$ 500.00
1000-110-310-0000 - Utilities	\$ 4,384.81	\$ 7,028.55	\$ 5,000.00	\$ 5,000.00
1000-110-320-0000 - Communications/Printing/Advertising	\$ 14.63	\$ 500.00	\$ 500.00	\$ 500.00
1000-110-348-0000 - Training Services	\$ 1,650.00	\$ 5,650.00	\$ 5,650.00	\$ 6,000.00
1000-110-390-0000 - Other Contractual Services	\$ 6,127.88	\$ 7,670.29	\$ 6,259.91	\$ 7,000.00
1000-110-400-0000 - Supplies and Materials	\$ 4,466.32	\$ 3,000.00	\$ 11,500.00	\$ 5,000.00
1000-110-530-0000 - Building and other Structures	\$ 200.00	\$ 5,000.00	\$ 10,000.00	\$ 20,000.00
1000-110-550-0000 - Motor Vehicle	\$ 28,540.86	\$ 26,000.00	\$ 32,000.00	\$ 32,000.00
1000-110-600-0000 - Other	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 5,000.00
1000-130-397-0000 - Electricity - Street Lighting	\$ 25,883.64	\$ 30,187.48	\$ 40,000.00	\$ 45,000.00
1000-210-000-0000 - Program II - Public Health and Human Services				
1000-210-640-0000 - Payment to County Health Department	\$ 6,671.66	\$ 6,608.95	\$ 7,000.00	\$ 7,000.00
1000-400-000-0000 - Program IV - Community Environment				
1000-410-300-0000 - Contractual Services	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
1000-490-300-0000 - Contractual Services - Economic Development	\$ -	\$ -	\$ -	\$ -
1000-490-400-0000 - Supplies and Materials - Economic Development	\$ -	\$ -	\$ -	\$ -
1000-485-691-0000 - Contributions to Other Organizations (Honeyfest)	\$ 15,970.41	\$ 25,000.00	\$ -	\$ -
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	\$ 93,164.05	\$ 129,723.00	\$ 118,471.60	\$ 135,000.00
1000-710-211-0000 - OPERS	\$ 19,439.85	\$ 17,639.84	\$ 24,316.71	\$ 27,000.00
1000-710-213-0000 - Medicare	\$ 1,583.28	\$ 1,970.46	\$ 2,069.00	\$ 2,000.00
1000-710-221-0000 - Medical/Hospitalization	\$ 12,999.90	\$ 20,947.03	\$ 32,250.00	\$ 20,000.00
1000-710-225-0000 - Workers Compensation	\$ 4,157.32	\$ 3,246.52	\$ 5,355.00	\$ 6,167.00
1000-710-250-0000 - Employee Reimbursements	\$ -	\$ 114.54	\$ 750.00	\$ 750.00
1000-710-300-0000 - Contractual Services (Building, Zoning, Engineering)	\$ 65,541.19	\$ 175,127.61	\$ 80,000.00	\$ 100,000.00
1000-710-400-0000 - Supplies and Materials	\$ 4,013.16	\$ 1,627.27	\$ 5,000.00	\$ 5,000.00
1000-710-530-0000 - Buildings and other Structures	\$ 8,151.52	\$ 349.16	\$ 10,000.00	\$ 20,000.00
1000-715-110-0000 - Salaries - Council's Office	\$ 1,800.00	\$ 1,800.00	\$ 2,000.00	\$ 2,000.00
1000-715-229-0000 - Other Insurance Benefits	\$ -	\$ 588.98	\$ 1,367.00	\$ 1,367.00
1000-725-353-0000 - Liability Insurance	\$ 4,177.88	\$ 4,177.88	\$ 4,177.00	\$ 4,177.00
1000-740-344-0000 - Tax Collection Fee	\$ 23,107.00	\$ 22,615.77	\$ 37,536.00	\$ 35,000.00
1000-745-342-0000 - Auditing Services	\$ 2,633.34	\$ 8,574.67	\$ 5,000.00	\$ 5,000.00
1000-750-140-0000 - Salaries - Legal Counsel's Office	\$ 12,341.00	\$ 13,091.00	\$ 25,911.00	\$ 25,911.00
1000-755-640-0000 - Payment to Another Political Subdivision	\$ -	\$ -	\$ -	\$ -
1000-790-433-0000 - Repairs and Maintenance of Motor Vehicles	\$ -	\$ 3,464.78	\$ 2,500.00	\$ 2,500.00
1000-850-790-0000 - Other Debt Service	\$ -	\$ -	\$ -	\$ 5,000.00
Revenue Over (Under) Expenditures	\$ 89,402.42	\$ 95,333.17	\$ 102,748.46	\$ 51,323.53
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col 2 and 3)	\$ 43,447.39	\$ 110,000.00	\$ 205,333.17	\$ 308,081.63
Ending Cash Fund Balance	\$ 110,000.00	\$ 205,333.17	\$ 308,081.63	\$ 359,405.16
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 110,000.00	\$ 205,333.17	\$ 308,081.63	\$ 359,405.16

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

EXHIBIT II

Revenue

DESCRIPTION	FOR 2014 ACTUAL	FOR 2015 ACTUAL	CURRENT YEAR ESTIMATED FOR 2016	BUDGET YEAR ESTIMATED FOR 2017
Real Estate	\$ 11,848.74	\$ -	\$ -	\$ -
Mfg Homes - OH & EQ	\$ -	\$ -	\$ -	\$ -
Tangible Personal	\$ -	\$ -	\$ -	\$ -
Homestead/Rollback RE	\$ 1,025.00	\$ -	\$ -	\$ -
Homestead/Exemptions	\$ 244.28	\$ -	\$ -	\$ -
PU De-reg Reimbursement	\$ 198.76	\$ -	\$ -	\$ -
Tangible Personal Exempt	\$ -	\$ -	\$ -	\$ -
Tangible Personal Replacement	\$ -	\$ -	\$ -	\$ -
Other Property Tax Allocations	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 13,316.78</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>				
DESCRIPTION	FOR 2014 ACTUAL	FOR 2015 ACTUAL	CURRENT YEAR ESTIMATED FOR 2016	BUDGET YEAR ESTIMATED FOR 2017
Personal Services - Payroll	\$ 13,007.29	\$ -	\$ -	\$ 480.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,654.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 480.00</b>
Revenue Over (Under) Expenditures	\$ (1,337.62)	\$ -	\$ -	\$ (480.00)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col 2 and 3)	\$ 1,817.62	\$ 480.00	\$ 480.00	\$ 480.00
Ending Cash Fund Balance	\$ 480.00	\$ 480.00	\$ 480.00	\$ 0.00
Estimated Encumbrances (outstanding at year end)	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 480.00	\$ 480.00	\$ 480.00	\$ 0.00

EXHIBIT III

FUND  List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2017	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2017
				Personal Services	Other	Total	
<b>GOVERNMENTAL:</b>							
<b>SPECIAL SERVICES:</b>							
2011-000-000-0000 - Streets Construction, Maintenance and Repair	\$ 35,000.00	\$ 141,000.00	\$ 176,000.00	\$ -	\$ 120,827.00	\$ 120,827.00	\$ 55,373.00
2021-000-396-0000 - State Highway Fund - Maintenance and Repair	\$ 3,800.00	\$ 2,800.00	\$ 6,600.00	\$ -	\$ 2,800.00	\$ 2,800.00	\$ 3,800.00
2101-000-396-0000 - Permissive Motor Vehicle - Maintenance and Repair	\$ 4,000.00	\$ 13,000.00	\$ 17,000.00	\$ -	\$ 13,000.00	\$ 13,000.00	\$ 4,000.00
2002-110-400-0000 - Mayor's Court Computer Fund I	\$ 812.00	\$ 2,500.00	\$ 3,312.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 812.00
2903-000-000-0000 - Parks Unrestricted	\$ 982.00	\$ -	\$ 982.00	\$ -	\$ -	\$ -	\$ 982.00
2904-310-500-0000 - Parks and Recreation Impact Fee	\$ 15,000.00	\$ 1,153.85	\$ 16,153.85	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 11,153.85
2905-310-500-0000 - Streets and Traffic Impact Fee	\$ 25,000.00	\$ 2,000.00	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 27,000.00
2906-110-400-0000 - Mayor's Court Computer Fund II	\$ 400.00	\$ 1,000.00	\$ 1,400.00	\$ -	\$ 1,250.00	\$ 1,250.00	\$ 150.00
2910-000-000-0000 - Right of Way	\$ 2,500.00	\$ 32,000.00	\$ 34,500.00	\$ 7,000.00	\$ 25,000.00	\$ 32,000.00	\$ 2,500.00
<b>TOTAL SPECIAL SERVICES</b>	<b>\$ 87,494.00</b>	<b>\$ 195,453.85</b>	<b>\$ 282,947.85</b>	<b>\$ 7,000.00</b>	<b>\$ 170,177.00</b>	<b>\$ 177,177.00</b>	<b>\$ 105,770.85</b>
<b>DEBT SERVICE FUNDS</b>							
<b>TOTAL DEBT SERVICE FUNDS</b>							
<b>CAPITAL PROJECT FUNDS</b>							
4901-000-000-0000 - Other Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4902-000-000-0000 - OPWC Clean Ohio	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4903-000-000-0000 - TIF Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS:</b>							
5603-000-000-0000 - Internet Utility	\$ 7,000.00	\$ 4,000.00	\$ 11,000.00	\$ -	\$ 8,800.00	\$ 8,800.00	\$ 2,200.00
5601-000-000-0000 - Storm Water Utility	\$ 10,000.00	\$ 28,800.00	\$ 38,800.00	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 3,800.00
5602-000-000-0000 - Solid Waste Utility	\$ 10,000.00	\$ 123,816.00	\$ 133,816.00	\$ -	\$ 117,418.00	\$ 117,418.00	\$ 16,398.00
5101-000-000-0000 - Water Utility	\$ 88,000.00	\$ 440,200.00	\$ 528,200.00	\$ 100,788.36	\$ 361,199.08	\$ 461,987.44	\$ 66,212.56
5201-000-000-0000 - Sewer Utility	\$ 50,000.00	\$ 299,760.00	\$ 349,760.00	\$ 105,000.00	\$ 214,997.44	\$ 319,997.44	\$ 29,762.56
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 165,000.00</b>	<b>\$ 896,576.00</b>	<b>\$ 1,061,576.00</b>	<b>\$ 205,788.36</b>	<b>\$ 737,414.52</b>	<b>\$ 943,202.88</b>	<b>\$ 118,373.12</b>
<b>INTERNAL SERVICE FUND</b>							
<b>TOTAL INTERNAL SERVICE FUND</b>							
<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS</b>							
9990-000-000-0000 - Mayor's Court Agency Fund	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>

TOTAL FOR MEMORANDUM ONLY \$ 252,494.00 \$ 1,142,029.85 \$ 1,394,523.85 \$ 212,788.38 \$ 957,591.52 \$ 1,170,379.88 \$ 224,143.97

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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

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, 2017	Amount Required for Principal and Interest 1/1/2016 to 12/31/2017	Amount Receivable from Other Sources to Meet Debt Payments 1/1/2016 to 12/31/2017
<b>Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT</b>									
<i>Administration Building Improvement Note</i>		1-Jun-12	1-Jun-17	08-12	Series 2012	4.50%	\$ 219,000	\$ 219,000	\$ 219,000
<i>Street Resurfacing Notes</i>		29-Jun-15	1-Apr-20	08-15	Series 2015	1.98%	\$ 425,000	\$ 84,000	\$ 84,000
<b>TOTAL</b>									
<b>OUTSIDE 10 MILL LIMIT</b>									
<b>TOTAL</b>									

\* 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.