

RESOLUTION NO. 13 , 2018

A RESOLUTION ADOPTING A TAX BUDGET FOR 2019

WHEREAS, pursuant to Section 5705.30 of the Ohio Revised Code, the taxing authority of each municipality is required to adopt a tax budget on or before the 15th day of July for the next succeeding year; and

WHEREAS, a public hearing was held June 20, 2018 and public notice was given in the manner provided by law; and

WHEREAS, copies of the budget have been filed in the Office of the City Manager for public inspection for the ten (10) day period preceding the Public Hearing.


NOW THEREFORE, BE IT RESOLVED, by the Council of the City of Montgomery, Ohio, that:

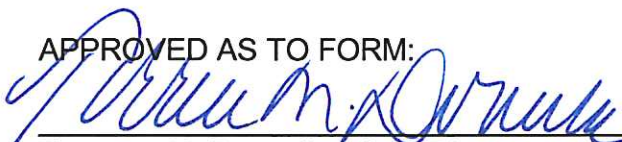
SECTION 1. The Council hereby adopts the tax budget proposed for 2019 in the form in which it has been proffered to this Council by the Finance Department, a copy of which is attached hereto and included herein by reference. In further conformity with Section 5705.30 of the Revised Code, the budget shall be submitted to the County Auditor on or before July 20, 2018.

SECTION 2. This Resolution shall be in full force and effect from and after its passage.

PASSED July 11 2018

ATTEST: 
Connie M. Gaylor, Clerk of Council


Christopher P. Dobrozsi, Mayor

APPROVED AS TO FORM:

Terrence M. Donnellan, Law Director

City of Montgomery, Ohio
Hamilton County, Ohio
July 9, 2018

This Budget must be adopted by the Council of Montgomery Ohio on or before July 15th, and two copie 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 County 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.

Signed
Katie M. Smiddy, Director of Finance

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	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved Budget Commission 10 Mill Limitation	Budget Year Amount 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
GOVERNMENT FUNDS					
GENERAL FUND	2,618,437				
FIRE LEVY FUND	1,804,584				
PROPRIETARY FUNDS					
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	4,423,021				

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

DESCRIPTION	2016 Actual	2017 Actual	Current Year Estimated for 2018	Budget Year Estimated for 2019
REVENUES				
Local Taxes				
General Property Taxes-Real Estate	2,077,136	2,092,370	2,493,750	2,618,437
Tangible Personal Property Taxes	-	-	-	-
Municipal Income Taxes	6,719,027	7,305,646	7,216,157	7,288,318
Other Local Taxes	8	-	100	100
Total Local Taxes	8,796,171	9,398,016	9,710,007	9,906,855
Intergovernmental Revenues				
Local Government- State	14,752	5,352	15,700	16,200
Local Government- County	117,129	118,461	104,800	108,400
Estate Tax	-	-	-	-
Cigarette Tax	150	188	150	150
Liquor Tax	23,353	21,812	27,500	27,500
Property Tax Allocation	258,710	261,803	302,315	317,430
Other State Shared Taxes and Permits	-	-	-	-
Total State Shared Taxes and Permits	414,094	407,615	450,465	469,680
Federal Grants or Aid				
State Grants or Aid	-	-	-	-
Other Grants or Aid	-	2,101	2,000	2,000
Total Intergovernmental Revenues	414,094	409,717	452,465	471,680
Interest Income	97,046	158,692	137,000	137,000
Special Assessments	-	-	-	-
Building and Construction Permits	329,239	256,267	350,000	325,000
Charges for Services	354,159	344,395	367,243	368,876
Fines, Licenses and Permits	134,614	137,092	171,550	175,550
Miscellaneous Revenues	55,055	141,012	103,580	110,735
Other Financing Sources:				
Lease Payments	-	-	-	-
Transfers	-	1,216	51	3,712
Reimbursements	-	-	-	-
Other Sources	19,914	15,624	7,500	5,000
TOTAL REVENUES	10,200,292.00	10,862,030.61	11,299,396	11,504,408

1,646,449

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

DESCRIPTION	2016 Actual	2017 Actual	Current Year Estimated for 2018	Budget Year Estimated for 2019
EXPENDITURES				
Security of Persons and Property				
Personal Services and Benefits	2,780,532	2,893,970	3,231,122	3,342,566
Travel Transportation	32,199	27,239	29,765	28,265
Contractual Services	250,230	543,694	442,710	516,985
Supplies and Materials	21,400	26,888	28,033	28,100
Capital Outlay	8,999	26,568	169,871	18,902
Total Security of Persons and Property	3,093,360	3,518,359	3,901,501	3,934,818
Public Health Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	55,415	56,618	52,440	53,625
Capital Outlay	-	-	-	-
Total Public Health Services	55,415	56,618	52,440	53,625
Leisure Time Activities				
Personal Services and Benefits	484,689	509,420	561,375	572,435
Travel Transportation	5,532	3,443	9,000	10,000
Contractual Services	334,949	329,288	430,064	433,387
Supplies and Materials	144,679	141,737	141,070	143,583
Capital Outlay	9,859	76,692	164,500	87,300
Total Leisure Time Activities	979,708	1,060,580	1,306,009	1,246,705
Community Environment				
Personal Services and Benefits	340,859	341,492	381,905	404,718
Travel Transportation	7,669	6,998	9,700	9,700
Contractual Services	348,026	276,615	476,200	405,780
Supplies and Materials	2,392	5,473	18,900	16,900
Capital Outlay	-	-	10,000	-
Total Community Environment	698,946	630,578	896,705	837,098
Basic Utility Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	623,806	628,277	656,250	656,250
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basis Utility Services	623,806	628,277	656,250	656,250

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

DESCRIPTION	2016 Actual	2017 Actual	Current Year Estimated for 2018	Budget Year Estimated for 2019
Public Works				
Personal Services and Benefits	500,276	521,330	553,711	567,741
Travel Transportation	3,907	3,788	4,500	5,000
Contractual Services	104,850	118,386	121,100	129,800
Supplies and Materials	6,456	11,255	9,100	9,100
Capital Outlay	-	8,000	155,000	8,000
Total Public Works	615,489	662,759	843,411	719,641
General Government				
Personal Services and Benefits	1,224,302	1,186,181	1,560,128	1,639,146
Travel Transportation	42,241	53,275	80,785	77,748
Contractual Services	956,055	1,167,570	1,406,855	1,289,930
Supplies and Materials	51,405	1,089,979	105,500	103,500
Capital Outlay	-	10,945	13,500	-
Total General Government	2,274,003	3,507,950	3,166,768	3,110,324
Total General Fd Before Other Uses	8,340,727	10,065,121	10,823,084	10,558,461
Debt Service				
Redemption of Principal				
Interest				
Total Debt Service				
Other Uses of Funds				
Transfers				
to Street Maintenance Fund	450,000	575,000	650,000	650,000
to Municipal Pool	15,000	15,000	15,000	15,000
to Downtown Improvement Fund	-	64,006	57,600	59,700
to General Bond Retirement	49,500	-	-	-
to School Resource Officer Fund	-	-	-	-
to Environmental Impact	25,500	45,000	25,500	24,000
Total Other Uses of Funds	540,000	699,006	748,100	748,700
Advances Out				
TOTAL EXPENDITURES	8,880,727	10,764,127	11,571,184	11,307,161
Revenues over/(under) Expenditures	1,319,565	97,904	(271,788)	197,247
Beginning Unencumbered Balance	13,224,151	14,543,716	14,641,620	14,369,832
Ending Cash Balance	14,543,716	14,641,620	14,369,832	14,567,079
Estimated Encumbrances (outstanding at year end)	266,923	181,594	200,000	200,000
Estimated Ending Unencumbered Fund Balance	14,276,793	14,460,026	14,169,832	14,367,079

FUND NAME: FIRE LEVY FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-SPECIAL REVENUE FUND

DESCRIPTION	2016 Actual	2017 Actual	Current Year Estimated for 2018	Budget Year Estimated for 2019
REVENUES				
Real Estate				
Real Estate Property Tax	1,752,971	1,758,464	1,804,584	1,804,584
Personal Property Tax	-	-	-	-
Property Tax Allocation	205,638	206,125	214,488	214,488
Other	13,147	82,470	193,002	6,727
Interest	19,688	29,772	24,000	24,500
EMS Fees	173,114	174,683	137,000	137,000
Total Real Estate Taxes	2,164,558	2,251,514	2,373,074	2,187,299
				345
Transfer from General Fund				
Miami Conservancy	-	-	-	-
Charter Fire Force				
Proceeds From Debt				
Charter Fire Force				
TOTAL REVENUES	2,164,558	2,251,514	2,373,074	2,187,644
EXPENDITURES				
Personal Services and Benefits	1,984,660	1,977,290	2,294,052	2,356,239
Travel Transportation	23,720	35,049	36,977	38,086
Contractual Services	213,518	242,929	290,110	297,784
Supplies and Materials	11,513	17,760	20,600	23,350
Capital Outlay	110,807	277,214	81,371	319,802
	-			-
TOTAL EXPENDITURES	2,344,218	2,550,242	2,723,110	3,035,261
Revenues over/(under) Expenditures	(179,660)	(298,727)	(350,036)	(847,617)
Beginning Unencumbered Balance	4,327,595	4,147,935	3,887,109	3,537,073
Ending Cash Balance	4,147,935	3,887,109	3,537,073	2,689,456
Estimated Encumbrances (outstanding at year end)	99,282	99,282	30,000	30,000
Estimated Ending Unencumbered Fund Balance	4,048,653	3,787,827	3,507,073	2,659,456

STATEMENT OF PERMANENT IMPROVEMENTS

DESCRIPTION	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
City Parks			
Parking Lot Repairs/Striping	\$12,500	\$12,500	Capital Improvement Fund
Asphalt Path Repairs	\$12,500	\$12,500	Capital Improvement Fund
Resurface Basketball Courts	\$10,000	\$10,000	Capital Improvement Fund
Installation & Replacement of Playground Equipt	\$15,000	\$15,000	Capital Improvement Fund
Replacement & Relocation of Greenhouse	\$75,000	\$75,000	Capital Improvement Fund
Extend Utilities to new Greenhouse	\$6,000	\$6,000	Capital Improvement Fund
Swaim and Terwilliger Lodges			
Building Repair and Maintenance	\$5,000	\$5,000	Capital Improvement Fund
Special Events		\$0	
Event Upgrades	\$2,500	\$2,500	Capital Improvement Fund
Public Works Administration			
Upgrades to Council Chambers	\$100,000	\$100,000	Capital Improvement Fund
Replace Carpet at City Hall	\$40,000	\$40,000	Capital Improvement Fund
Fountain Repair	\$5,000	\$5,000	Capital Improvement Fund
Repairs, Refubish & Paint Exterior of Building	\$10,000	\$10,000	Capital Improvement Fund
Landmark Commision			
N.P. Plaza Respite Area Improvements	\$10,000	\$10,000	Capital Improvement Fund
Police Department			
Cruiser Carport	\$100,000	\$100,000	Capital Improvement Fund
Recreation			
Annex Improvements	\$8,000	\$8,000	Capital Improvement Fund
Street Maintenance and Repair			
Annual Resurfacing	\$950,000	\$950,000	Capital Improvement Fund
Asphalt Surface Treatments	\$125,000	\$125,000	Capital Improvement Fund
Crack Sealing Program	\$75,000	\$75,000	Capital Improvement Fund
Curb Repairs	\$50,000	\$50,000	Capital Improvement Fund
Contingencies	\$30,000	\$30,000	Capital Improvement Fund
Sidewalk Repairs	\$42,000	\$42,000	Capital Improvement Fund
Small Drainage Projects	\$85,000	\$85,000	Capital Improvement Fund
Guardrail Repair/Replace	\$25,000	\$25,000	Capital Improvement Fund
Engineering 2021 Montgomery Road Sidewalk-Phase II	\$60,000	\$60,000	Capital Improvement Fund
Municipal Pool			
Basketball Court	\$1,000	\$1,000	Capital Improvement Fund
Bathhouse Repairs	\$3,000	\$3,000	Capital Improvement Fund
Concession Area Updates	\$1,000	\$1,000	Capital Improvement Fund
Painting Pool Facilities	\$4,000	\$4,000	Capital Improvement Fund
Paint, Repair Pool Structure	\$65,000	\$65,000	Capital Improvement Fund
Pool Deck	\$800	\$800	Capital Improvement Fund
Water Play Feature/Slide	\$1,000	\$1,000	Capital Improvement Fund
Vintage Club North or GRA			Tax Increment Financing
Urban Redevelopment Fund			
Heritage District Pedestrian Improvements	\$15,000	\$15,000	Urban Redevelopment Fund
Streetscape Fill-in Projects	\$20,000	\$20,000	Urban Redevelopment Fund
Montgomery Road Gateway Enhancements	\$225,000	\$225,000	Urban Redevelopment Fund
Cemetery Expendable Trust			
Asphalt Road and Curb Repairs	\$4,000	\$4,000	Capital Improvement Fund
Sealing of Asphalt Walking Paths	\$4,000	\$4,000	Capital Improvement Fund
TOTAL PERMANENT IMPROVEMENTS	\$2,197,300	\$2,197,300	
Break Down by Name of Paying Fund			
Capital Improvement Fund	\$1,937,300	\$1,937,300	
Tax Increment Financing	\$0	\$0	
Urban Redevelopment Fund	\$260,000	\$260,000	
Total of all Funds	\$2,197,300	\$2,197,300	

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit	Date of Issue	Due Date	Ordinance or Resolution	Serial or Term	Rate of Interest	Amount of Bonds & Notes Outstanding Beginning of Budget Year 1-1-19	Amount Required for Interest	Amount Required for Principal
INSIDE THE 10 MILL LIMIT									
Special Assessments									
Montgomery Woods Sidewalk- Special Assessment		09/97	12/17	97-17	S	6.00%	-	-	4,867
Tanager Woods 1999		12/04	12/19	99-8	S	6.00%	8,434	3,567	-
Various Purpose Refunding 2003		Various	Various	030-3	S	3.80-2.00%	404,320	24,320	380,000
Total							412,754	27,887	384,867
General Obligation Notes									
Special Obligation Revenue Bonds									
Series 2013 Bonds- Vintage Club		05/13	12/37	09-13	S	4.30%	12,215,000	514,802	450,000
Grand Total							12,627,754	542,689	834,867

FUND	Estimated Unencumbered Fund Balance 1-Jan-19	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 31-Dec-19
				Personal Services	Other	Total	
GOVERNMENTAL-SPECIAL REVENUE:							
209 Memorial Fund	30,667	3,000	33,667	-	4,000	4,000	29,667
210 Parks and Recreation	10,334	500	10,834	-	500	500	10,334
215 Law Enforcement	23,265	1,200	24,465	-	1,600	1,600	22,865
216 Drug Enforcement	6,369	1,000	7,369	-	400	400	6,969
217 DUI Enforcement and Education	14,665	1,000	15,665	-	1,000	1,000	14,665
218 Mayor's Court Technology	48,388	16,138	64,526	-	13,465	13,465	51,061
219 School Resource Officer	8,942	190,021	198,963	183,105	3,600	186,705	12,258
220 Law Enforcement Assistance	11,220	1,600	12,820	-	1,600	1,600	11,220
227 Environmental I	34,500	9,000	43,500	-	5,000	5,000	38,500
228 Environmental II	17,000	24,000	41,000	-	25,000	25,000	16,000
229 Environmental III	31,000	9,000	40,000	-	10,000	10,000	30,000
230 Environmental IV	18,000	6,000	24,000	-	5,000	5,000	19,000
261 Street Maintenance and Repair	658,612	1,074,533	1,733,145	784,629	301,271	1,085,900	647,245
265 State Highway	62,432	33,150	95,582	-	34,000	34,000	61,582
266 Permissive MWL Fund	118,695	81,750	200,445	-	79,000	79,000	121,445
275 Municipal Pool	189,141	238,270	427,411	-	267,654	267,654	159,757
485 Art and Amenities	565,012	26,950	591,962	-	33,300	33,300	558,662
Total Special Revenue Funds	1,848,242	1,717,112	3,565,354	967,734	786,390	1,754,124	1,811,230
DEBT SERVICE FUNDS:							
322 Special Assessment Bond Retirement	165,386	7,200	172,586	-	9,134	9,134	163,452
324 General Bond Retirement	693,660	3,000	696,660	-	-	-	696,660
328 Reserve Bond Retirement	146,722	223,756	370,478	-	185,440	185,440	185,038
331 Vintage Club Tax Increment Financing	3,558,365	2,750,091	6,308,456	-	2,750,091	2,750,091	3,558,365
Total Debt Service Funds	4,564,133	2,984,047	7,548,180	-	2,944,665	2,944,665	4,603,515
CAPITAL PROJECT FUNDS:							
410 Capital Improvements	3,497,778	2,203,279	5,701,057	-	1,689,002	1,689,002	4,012,055
460 Urban Redevelopment Fund	576,944	128,375	705,319	-	62,650	62,650	642,669
461 Triangle Tax Increment	93,370	237,103	330,473	-	190,400	190,400	140,073
463 Vintage Club Capital Construction-North	6,000,000	-	6,000,000	-	-	-	6,000,000
480 Downtown Improvements	3,517,436	24,500	3,541,936	-	-	-	3,541,936
Total Capital Project Funds	13,685,528	2,593,257	16,278,785	-	1,942,052	1,942,052	14,336,733
PROPRIETARY: ENTERPRISE FUNDS							
Total Enterprise Funds	-	-	-	-	-	-	-
INTERNAL SERVICE FUNDS:							
Total Internal Service Funds	-	-	-	-	-	-	-
FIDUCIARY: TRUST AND AGENCY FUNDS							
546 Trust Reimbursements	118,527	100,000	218,527	-	100,000	100,000	118,527
601 State Fees	4,442	8,000	12,442	-	8,000	8,000	4,442
836 Historical Trust Fund	33,271	860	34,121	-	1,300	1,300	32,821
840 Cemetery Expendable Trust	360,470	42,500	402,970	-	48,350	48,350	354,620
875 Compensated Absence	267,215	53,041	320,256	-	50,000	50,000	270,256
890 Unclaimed Monies Fund	6,805	1,000	7,805	-	4,212	4,212	3,593
Total Trust and Agency Funds	790,730	205,391	996,121	-	211,862	211,862	784,259
TOTAL FOR MEMORANDUM ONLY	20,888,633	7,499,807	28,388,440	967,734	5,884,969	6,852,703	21,535,737

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Hamilton County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the City of Montgomery, Ohio for the BUDGET YEAR beginning January 1, 2019.

FUND	Estimated Unencumbered Fund Balance 1-Jan-19	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Prop Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPES							
General Fund	14,369,832	2,618,437	-	108,400	-	8,777,571	25,874,240
Special Revenue Funds	5,385,315	1,804,584	-	-	-	2,099,827	9,289,726
Debt Service Funds	4,564,133	-	-	-	-	2,984,047	7,548,180
Capital Project Funds	13,685,528	-	-	-	-	2,593,257	16,278,785
PROPRIETARY FUND TYPES							
Enterprise Funds	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
FIDUCIARY FUND TYPE							
Trust and Agency Funds	790,730	-	-	-	-	205,391	996,121
TOTAL ALL FUNDS	38,795,538	4,423,021	-	108,400	-	16,660,093	59,987,052

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each must govern the amount of appropriation from such fund.

Date _____

 Budget Commission

FUND	Estimated Unencumbered Fund Balance 1-Jan-19	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Prop Tax Exemption	Other Sources	Total
GOVERNMENTAL-SPECIAL REVENUE: 100 General Fund							
GOVERNMENTAL-SPECIAL REVENUE:							
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS							
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS							
TOTAL CAPITAL PROJECT FUNDS							

FUND	Estimated Unencumbered Fund Balance 1-Jan-08	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Prop Tax Exemption	Other Sources	Total
PROPRIETARY: ENTERPRISE FUNDS							
TOTAL FOR MEMORANDUM ONLY							

COUNTY AUDITOR'S ESTIMATE
Tax Levies and Rates for
Assessed Valuation \$ _____

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITH IN 10 MILL LIMITATION		
COUNTY		
TOWNSHIP		
SCHOOL		
VILLAGE		
CITY		
TOTAL		
LEVIES OUTSIDE 10 MILL LIMITATION		
COUNTY		
TOWNSHIP		
SCHOOL		
VILLAGE		
CITY		
STATE		
TOTAL		
TOTAL LEVY FOR ALL PURPOSES		