

RESOLUTION NO. 18 2019

A RESOLUTION ADOPTING A TAX BUDGET FOR 2020

**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 19, 2019 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 2020 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 19, 2019.

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

PASSED July 10, 2019

ATTEST: Connie M. Gaylor  
Connie M. Gaylor, Clerk of Council

Christopher P. Dobrozsi  
Christopher P. Dobrozsi, Mayor

APPROVED AS TO FORM:  
Terrence M. Donnellon  
Terrence M. Donnellon, Law Director

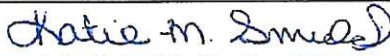
City of Montgomery, Ohio  
Hamilton County, Ohio  
July 12, 2019

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, 2020, 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
<b>GOVERNMENT FUNDS</b>					
GENERAL FUND	2,886,270				
FIRE LEVY FUND	5,264,388				
<b>PROPRIETARY FUNDS</b>					
<b>FIDUCIARY FUNDS</b>					
<b>TOTAL ALL FUNDS</b>	8,150,658				

**LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**[illegible]

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

0.629027541

DESCRIPTION	2017 Actual	2018 Actual	Current Year Estimated for 2019	Budget Year Estimated for 2020
<b>REVENUES</b>				
Local Taxes				4.98
General Property Taxes-Real Estate	2,092,370	2,299,971	2,749,359	2,886,270
Tangible Personal Property Taxes	-	-	-	-
Municipal Income Taxes	7,305,646	7,466,845	7,549,272	7,596,759
Other Local Taxes	-	-	100	100
Total Local Taxes	9,398,016	9,766,816	10,298,731	10,483,129
Intergovernmental Revenues				
Local Government- State	5,352	-	16,200	16,200
Local Government- County	118,461	123,599	105,000	105,000
Estate Tax	-	-	-	-
Cigarette Tax	188	129	100	100
Liquor Tax	21,812	19,536	25,000	27,500
Property Tax Allocation	261,803	285,540	317,430	333,302
Other State Shared Taxes and Permits	-	-	-	-
Total State Shared Taxes and Permits	407,616	428,804	463,730	482,102
Federal Grants or Aid				
State Grants or Aid	-	-	-	-
Other Grants or Aid	2,101	-	2,000	2,000
Total Intergovernmental Revenues	414,094	428,804	465,730	484,102
Interest Income	158,692	224,067	137,000	137,000
Special Assessments	-	-	-	-
Building and Construction Permits	256,267	427,505	325,000	325,000
Charges for Services	344,395	353,125	370,360	370,847
Fines, Licenses and Permits	137,092	118,493	175,050	179,010
Miscellaneous Revenues	141,012	320,907	86,338	101,812
Other Financing Sources:				
Lease Payments	-	-	-	-
Transfers	1,216	51	3,712	930
Reimbursements	-	-	20,000	-
Other Sources	15,624	11,477	-	5,000
<b>TOTAL REVENUES</b>	<b>10,866,408</b>	<b>11,651,245</b>	<b>11,881,921</b>	<b>12,086,830</b>

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

DESCRIPTION	2017 Actual	2018 Actual	Current Year Estimated for 2019	Budget Year Estimated for 2020
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services and Benefits	2,893,970	3,103,093	3,342,566	3,407,252
Travel Transportation	27,239	28,789	23,548	29,113
Contractual Services	543,694	380,647	460,869	363,001
Supplies and Materials	26,888	22,892	28,100	30,325
Capital Outlay	26,568	94,393	20,500	34,547
Total Security of Persons and Property	3,518,359	3,629,814	3,875,583	3,864,238
Public Health Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	56,618	43,783	54,295	55,078
Capital Outlay	-	-	-	-
Total Public Health Services	56,618	43,783	54,295	55,078
Leisure Time Activities				
Personal Services and Benefits	509,420	535,936	572,435	608,187
Travel Transportation	3,443	7,038	10,000	10,000
Contractual Services	329,288	387,924	368,243	434,062
Supplies and Materials	141,737	122,489	143,583	187,324
Capital Outlay	76,692	151,972	87,300	-
Total Leisure Time Activities	1,060,580	1,205,359	1,181,561	1,239,573
Community Environment				
Personal Services and Benefits	341,492	352,714	423,658	423,522
Travel Transportation	6,998	6,546	9,700	9,700
Contractual Services	276,615	56,256	448,000	458,750
Supplies and Materials	5,473	377,789	60,500	23,200
Capital Outlay	-	-	-	-
Total Community Environment	630,578	793,305	941,858	915,172
Basic Utility Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	628,277	626,128	650,000	650,000
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basis Utility Services	628,277	626,128	650,000	650,000

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

DESCRIPTION	2017 Actual	2018 Actual	Current Year Estimated for 2019	Budget Year Estimated for 2020
Public Works				
Personal Services and Benefits	521,330	394,355	511,930	552,904
Travel Transportation	3,788	1,634	5,000	5,000
Contractual Services	118,386	98,538	125,100	128,200
Supplies and Materials	11,255	8,933	13,400	13,700
Capital Outlay	8,000	121,541	3,400	3,400
Total Public Works	662,759	625,001	658,830	703,204
General Government				
Personal Services and Benefits	1,186,181	1,209,898	1,731,146	1,888,676
Travel Transportation	53,275	48,539	77,748	67,740
Contractual Services	1,167,570	1,140,927	1,389,930	1,389,455
Supplies and Materials	1,089,979	77,041	197,923	101,000
Capital Outlay	10,945	96,743	-	-
Total General Government	3,507,950	2,573,148	3,396,747	3,446,871
Total General Fd Before Other Uses	10,065,121	9,496,538	10,758,874	10,874,136
Debt Service				
Redemption of Principal				
Interest				
Total Debt Service				
Other Uses of Funds				
Transfers				
to Street Maintenance Fund	575,000	650,000	650,000	900,000
to Municipal Pool	15,000	15,000	15,000	15,000
to Downtown Improvement Fund	64,006	3,000,000	-	-
to General Bond Retirement	-	-	-	-
to School Resource Officer Fund	-	57,600	59,700	60,000
to Environmental Impact	45,000	25,500	33,000	60,000
Total Other Uses of Funds	699,006	3,748,100	757,700	1,035,000
Advances Out				
TOTAL EXPENDITURES	10,764,127	13,244,638	11,516,574	11,909,136
Revenues over/(under) Expenditures	102,281	(1,593,393)	365,347	177,694
Beginning Unencumbered Balance	14,543,716	14,641,620	13,048,227	13,413,574
Ending Cash Balance	14,641,620	13,048,227	13,413,574	13,591,268
Estimated Encumbrances (outstanding at year end)	181,594	181,594	200,000	200,000
Estimated Ending Unencumbered Fund Balance	14,460,026	12,866,633	13,213,574	13,391,268

FUND NAME: FIRE LEVY FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-SPECIAL REVENUE FUND

DESCRIPTION	2017 Actual	2018 Actual	Current Year Estimated for 2019	Budget Year Estimated for 2020
<b>REVENUES</b>				
Real Estate				
Real Estate Property Tax	1,758,464	1,786,396	5,264,388	5,264,388
Personal Property Tax	-	-	-	-
Property Tax Allocation	206,125	205,286	230,000	230,000
Other	82,470	242,187	3,855	8,116
Interest	29,772	34,736	24,500	24,500
EMS Fees	174,683	197,424	150,000	150,000
Total Real Estate Taxes	2,251,514	2,466,029	5,672,743	5,677,004
Transfer from General Fund				
Miami Conservancy	-	-	-	-
Charter Fire Force				
Proceeds From Debt				
Charter Fire Force				
<b>TOTAL REVENUES</b>	<b>2,251,514</b>	<b>2,466,029</b>	<b>5,672,743</b>	<b>5,677,004</b>
<b>EXPENDITURES</b>				
Personal Services and Benefits	1,977,290	2,121,233	2,637,631	3,017,437
Travel Transportation	35,049	23,212	38,086	39,229
Contractual Services	242,929	235,803	302,383	324,214
Supplies and Materials	17,760	7,986	26,800	22,500
Capital Outlay	277,214	260,169	318,402	931,787
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,550,242</b>	<b>2,648,402</b>	<b>3,323,302</b>	<b>4,335,167</b>
Revenues over/(under) Expenditures	(298,728)	(182,374)	2,349,441	1,341,837
Beginning Unencumbered Balance	4,147,935	3,849,207	3,887,109	6,236,550
Ending Cash Balance	3,849,207	3,887,109	6,236,550	7,578,387
Estimated Encumbrances (outstanding at year end)	99,282	99,282	65,000	65,000
Estimated Ending Unencumbered Fund Balance	3,749,925	3,787,827	6,171,550	7,513,387

## STATEMENT OF PERMANENT IMPROVEMENTS

DESCRIPTION	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
<b>City Parks</b>			
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
Resurface Tennis Courts	\$17,500	\$17,500	Capital Improvement Fund
<b>Swaim and Terwilliger Lodges</b>			
Building Repair and Maintenance	\$3,000	\$3,000	Capital Improvement Fund
HVAC Replacement	\$8,000	\$8,000	Capital Improvement Fund
Staining/Sealing of deck	\$3,800	\$3,800	Capital Improvement Fund
<b>Special Events</b>			
Event Upgrades	\$2,500	\$2,500	Capital Improvement Fund
<b>Public Works Administration</b>			
Upgrades to Council Chambers	\$20,000	\$20,000	Capital Improvement Fund
<b>Landmark Commission</b>			
N.P. Plaza Respite Area Improvements	\$10,000	\$10,000	Capital Improvement Fund
<b>Police Department</b>			
<b>Recreation</b>			
<b>Street Maintenance and Repair</b>			
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
Cooper Road Solar Powered pedestrian crossing-Swaim	\$25,000	\$25,000	Capital Improvement Fund
Engineering 2021 Montgomery Road Sidewalk-Phase II	\$90,000	\$90,000	Capital Improvement Fund
Kennedy Lane Sidewalk	\$150,000	\$150,000	Capital Improvement Fund
Repair/Replace Corrugated Metal Pipe Infrastructure	\$30,000	\$30,000	Capital Improvement Fund
<b>Municipal Pool</b>			
Bathhouse Repairs	\$3,000	\$3,000	Capital Improvement Fund
Concession Area Updates	\$1,000	\$1,000	Capital Improvement Fund
Main Pump	\$2,000	\$2,000	Capital Improvement Fund
Paint, Repair Pool Structure	\$2,000	\$2,000	Capital Improvement Fund
Paint, Repair Pool Facility	\$4,000	\$4,000	Capital Improvement Fund
Pool Deck	\$800	\$800	Capital Improvement Fund
Shade Deck	\$50,000	\$50,000	Capital Improvement Fund
<b>GRA(Montgomery Quarter)</b>	\$10,000,000	\$10,000,000	Tax Increment Financing
<b>Urban Redevelopment Fund</b>			
Heritage District Pedestrian Improvements	\$15,000	\$15,000	Urban Redevelopment Fund
Streetscape Fill-in Projects	\$20,000	\$20,000	Urban Redevelopment Fund
<b>Cemetery Expendable Trust</b>			
Asphalt Road and Curb Repairs	\$4,000	\$4,000	Capital Improvement Fund
Sealing of Asphalt Walking Paths	\$4,000	\$4,000	Capital Improvement Fund
<b>TOTAL PERMANENT IMPROVEMENTS</b>	<b>\$11,857,600</b>	<b>\$11,857,600</b>	
<b>Break Down by Name of Paying Fund</b>			
Capital Improvement Fund	\$1,822,600	\$1,822,600	
Tax Increment Financing	\$10,000,000	\$10,000,000	
Urban Redevelopment Fund	\$35,000	\$35,000	
<b>Total of all Funds</b>	<b>\$11,857,600</b>	<b>\$11,857,600</b>	

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 1-1-20	Amount Required for Interest	Amount Required for Principal
<b>INSIDE THE 10 MILL LIMIT</b>									
<b>Special Assessments</b>									
Montgomery Woods Sidewalk- Special Assessment		09/97	12/17	97-17	S	6.00%			
Tanager Woods 1999		12/04	12/19	99-8	S	6.00%			
Various Purpose Refunding 2003		Various	Various	030-3	S	3.80-2.00%	224,880	8,170	170,000
<b>Total</b>							224,880	8,170	170,000
<b>General Obligation Notes</b>									
<b>Total</b>									
<b>Special Obligation Revenue Bonds</b>									
Series 2013 Bonds- Vintage Club		05/13	Dec-37	913	S	4.30%	11,755,000	497,498	465,000
Series 2018 Bonds- Vintage Club North		6/18	Dec-37	918	S	4.50%	5,695,000	242,806	30,000
<b>Total</b>							17,450,000	740,304	495,000
<b>Grand Total</b>							17,674,880	748,474	665,000

FUND	Estimated Unencumbered Fund Balance 1-Jan-20	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures and Encumbrances		Estimated Unencumbered Fund Balance 31-Dec-20
				Personal Services	Other Total	
GOVERNMENTAL-SPECIAL REVENUE:						
209 Memorial Fund	31,666	3,000	34,666	-	4,000	30,666
210 Parks and Recreation	10,334	500	10,834	-	500	10,334
215 Law Enforcement	34,517	1,200	35,717	-	4,500	31,217
216 Drug Enforcement	5,149	1,000	6,149	-	400	5,749
217 DUI Enforcement and Education	14,022	1,000	15,020	-	10,500	4,520
218 Mayor's Court Technology	48,202	15,138	63,340	-	11,761	51,579
219 School Resource Officer	20,556	189,375	209,931	186,024	3,600	20,307
220 Law Enforcement Assistance	7,520	1,000	8,520	-	1,000	7,520
227 Environmental I	37,309	9,000	46,309	-	8,000	38,309
228 Environmental II	79,540	42,000	121,540	-	25,000	96,540
229 Environmental III	42,000	9,000	51,000	-	10,000	41,000
230 Environmental IV	12,000	6,000	18,000	-	5,000	13,000
261 Street Maintenance and Repair	77,429	1,071,951	1,149,380	793,232	336,626	1,129,858
265 State Highway	89,311	33,150	122,461	-	34,000	88,461
266 Permissive MVL Fund	147,033	81,750	228,783	-	81,000	147,783
275 Municipal Pool	275,836	238,170	514,006	-	265,427	248,579
485 Art and Amenities	581,951	29,050	611,001	-	32,300	578,701
Total Special Revenue Funds	1,514,373	1,732,284	3,246,657	979,256	833,614	1,433,787
DEBT SERVICE FUNDS:						
322 Special Assessment Bond Retirement	173,100	13,467	186,567	-	-	186,567
324 General Bond Retirement	700,842	6,000	706,842	-	-	706,842
328 Reserve Bond Retirement	136,818	234,000	370,818	-	185,670	-
329 Gateway Redevelopment Area TIF	-	1,000,200	1,000,200	-	821,350	-
331 Vintage Club TIF	3,589,815	2,722,134	6,311,948	-	2,690,058	3,621,891
332 Vintage Club North TIF	604,103	100	604,203	-	283,660	320,543
Total Debt Service Funds	5,204,678	3,975,901	9,180,579	-	3,980,738	5,199,841
CAPITAL PROJECT FUNDS:						
410 Capital Improvements	4,086,283	2,273,728	6,370,011	-	2,904,597	3,465,414
460 Urban Redevelopment Fund	820,854	8,600	829,454	-	67,150	762,304
461 Triangle Tax Increment	84,477	237,103	321,580	-	155,400	166,180
463 Vintage Club Capital Construction-North	3,842,854	200	3,843,054	-	802,000	3,041,054
464 Gateway Redevelopment Area Const	-	10,000,000	10,000,000	-	-	-
465 GRA Roundabout	-	-	-	-	8,000,000	-
480 Downtown Improvements	5,605,298	24,500	5,629,798	-	1,120,500	4,509,298
Total Capital Project Funds	14,449,766	12,544,131	26,993,897	-	13,049,647	13,944,250
PROPRIETARY: ENTERPRISE FUNDS						
Total Enterprise Funds	-	-	-	-	-	-
INTERNAL SERVICE FUNDS:						
Total Internal Service Funds	-	-	-	-	-	-
FIDUCIARY: TRUST AND AGENCY FUNDS						
546 Trust Reimbursements	116,880	100,000	216,880	-	100,000	116,880
601 State Fees	4,408	8,000	12,408	-	8,000	4,408
836 Historical Trust Fund	36,034	850	36,884	-	800	36,084
840 Cemetery Expendable Trust	369,391	42,500	411,891	-	57,350	354,541
875 Compensated Absence	390,311	133,579	523,890	-	50,000	473,890
890 Undeclared Monies Fund	4,901	1,000	5,901	-	1,430	4,471
Total Trust and Agency Funds	921,925	285,929	1,207,854	-	217,580	990,274
TOTAL FOR MEMORANDUM ONLY						
	22,090,742	18,538,245	40,628,987	979,256	18,081,579	21,568,152

# 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, 2020.

FUND	Estimated Unencumbered Fund Balance 1-Jan-20	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Prop Tax Exemption	Other Sources	Total
<b>GOVERNMENTAL FUND TYPES</b>							
General Fund	13,413,574	2,886,270	-	105,000		9,095,560	25,500,404
Special Revenue Funds	7,750,923	5,264,388	-			2,144,900	15,160,211
Debt Service Funds	5,204,678		-			3,975,901	9,180,579
Capital Project Funds	14,449,766		-			12,544,131	26,993,897
<b>PROPRIETARY FUND TYPES</b>							
Enterprise Funds							
Internal Service Funds							
<b>FIDUCIARY FUND TYPE</b>							
Trust and Agency Funds	921,925						
<b>TOTAL ALL FUNDS</b>	<b>41,740,866</b>	<b>8,150,658</b>	<b>-</b>	<b>105,000</b>	<b>-</b>	<b>28,046,421</b>	<b>78,042,945</b>

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

### STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGMENTS

[illegible]





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

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