

RESOLUTION NO. 14 , 2011

A RESOLUTION ADOPTING A TAX BUDGET FOR 2012

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, 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; and

WHEREAS, a public hearing was held June 22, 2011 and public notice was given in the manner provided by law;

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

SECTION 1. The Council hereby adopts the tax budget proposed for 2012 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, 2011.

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

PASSED July 6, 2011

ATTEST: Susan J. Hamm  
Susan J. Hamm, Clerk of Council

Gerri Harbison  
Gerri Harbison, Mayor

APPROVED AS TO FORM:

Terrence M. Donnellon  
Terrence M. Donnellon, Law Director

City of Montgomery 2012 Tax Budget



City of Montgomery, Ohio  
Hamilton County, Ohio  
June 14, 2011

This Budget must be adopted by the Council of Montgomery Ohio on or before July 15th, and two copies 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 2012 of the County Budget Commission. , has been adopted by Council and is herewith submitted for consideration

Signed  James A. Hanson, Director of Finance
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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	2,000,000				
FIRE LEVY FUND	1,801,613				
<b>PROPRIETARY FUNDS</b>					
<b>FIDUCIARY FUNDS</b>					
<b>TOTAL ALL FUNDS</b>	<b>3,801,613</b>				



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

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated for 2011	Budget Year Estimated for 2012
<b>REVENUES</b>				
Local Taxes				
General Property Taxes-Real Estate	2,090,763	2,073,224	2,189,552	2,000,000
Tangible Personal Property Taxes	93,155	95,004	40,597	-
Municipal Income Taxes	4,522,335	4,469,452	4,603,536	4,695,600
Other Local Taxes	8,334	8,423	8,400	8,400
Total Local Taxes	6,714,586	6,646,103	6,842,085	6,704,000
Intergovernmental Revenues				
Local Government- State	73,210	74,189	73,250	37,100
Local Government- SIF	179,073	210,342	180,000	105,170
Estate Tax	2,208,362	1,070,186	533,000	300,000
Cigarette Tax	111	225	200	200
Liquor Tax	19,748	20,305	19,500	19,500
Property Tax Allocation	255,525	256,513	268,984	245,000
Other State Shared Taxes and Permits	106	80	35	35
Total State Shared Taxes and Permits	2,736,135	1,631,840	1,074,969	707,005
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid	675	8,265	2,000	2,000
Total Intergovernmental Revenues	2,736,810	1,640,105	1,076,969	709,005
Interest Income	183,634	138,595	170,000	150,000
Special Assessments				
Building and Construction Permits	118,235	116,483	165,000	200,000
Charges for Services	331,344	313,260	375,408	395,832
Fines, Licenses and Permits	162,580	124,836	169,214	170,870
Miscellaneous Revenues	3,906	7,903	3,500	3,500
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	150,786	241,667	377	-
Advances	-	-	-	-
Other Sources	109,786	216,943	147,250	157,218
<b>TOTAL REVENUES</b>	<b>10,511,668</b>	<b>9,445,895</b>	<b>8,949,803</b>	<b>8,490,425</b>

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

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated for 2011	Budget Year Estimated for 2012
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services and Benefits	2,590,393	2,723,921	2,817,536	2,914,723
Travel Transportation	23,002	27,026	25,000	25,000
Contractual Services	139,023	153,415	184,961	184,961
Supplies and Materials	64,136	74,335	86,250	122,250
Capital Outlay	120,372	75,459	92,550	92,550
Total Security of Persons and Property	2,936,926	3,054,155	3,206,297	3,339,484
Public Health Services				
Personal Services and Benefits	-	-		
Travel Transportation	-	-		
Contractual Services	-	-		
Supplies and Materials	52,381	53,413	56,675	56,898
Capital Outlay				
Total Public Health Services	52,381	53,413	56,675	56,898
Leisure Time Activities				
Personal Services and Benefits	452,418	482,536	577,273	596,873
Travel Transportation	10,614	4,316	12,550	12,550
Contractual Services	243,881	207,069	264,339	264,339
Supplies and Materials	98,731	81,631	88,160	95,160
Capital Outlay	58,084	73,407	88,950	88,950
Total Leisure Time Activities	863,727.99	848,960	1,031,272	1,057,872
Community Environment				
Personal Services and Benefits	203,618	214,613	263,724	272,000
Travel Transportation	5,173	11,937	12,750	12,750
Contractual Services	182,685	183,215	274,300	274,300
Supplies and Materials	56,179	50,875	64,602	64,602
Capital Outlay	19,670	8,445	24,200	24,200
Total Community Environment	467,325.25	469,086	639,576	647,852
Basic Utility Services				
Personal Services and Benefits				
Travel Transportation				
Contractual Services	588,820	544,348	600,000	550,000
Supplies and Materials	-	-		
Capital Outlay				
Total Basis Utility Services	588,820	544,348	600,000	550,000

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

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated for 2011	Budget Year Estimated for 2012
Public Works				
Personal Services and Benefits				-
Travel Transportation				-
Contractual Services				-
Supplies and Materials				-
Capital Outlay				-
Total Public Works			-	-
General Government				
Personal Services and Benefits	1,775,855	1,873,983	2,189,136	2,265,677
Travel Transportation	68,441	62,718	83,625	83,625
Contractual Services	916,786	875,976	1,156,038	1,156,038
Supplies and Materials	160,130	147,419	179,760	181,160
Capital Outlay	139,432	82,883	157,000	157,000
Total General Government	3,060,644	3,042,978	3,765,559	3,843,500
<b>Total General Fd Before Other Uses</b>	<b>7,969,824</b>	<b>8,012,940</b>	<b>9,299,379</b>	<b>9,495,606</b>
Debt Service				
Redemption of Principal				
Interest				
Total Debt Service				
Other Uses of Funds				
Transfers				
to Street Maintenance Fund	400,000	400,000	350,000	350,000
to Municipal Pool	40,000	60,000	50,000	75,000
to Downtown Improvement Fund	1,000,000			-
to Environmental Impact Fund	11,059	8,382	20,000	20,000
to School Resource Officer Fund	45,000	30,000	40,000	40,800
to Capital Improvement Fund	-	800,000	-	-
to Historical Trust Fund				
Total Other Uses of Funds	1,496,059	1,298,382	460,000	485,800
Advances Out				
<b>TOTAL EXPENDITURES</b>	<b>9,465,883</b>	<b>9,311,322</b>	<b>9,759,379</b>	<b>9,981,406</b>
Revenues over/(under) Expenditures	1,045,784	134,573	(809,576)	(1,490,981)
Beginning Unencumbered Balance	12,523,364	13,569,148	13,351,174	12,191,597
Ending Cash Balance	13,569,148	13,703,721	12,541,597	10,700,616
Estimated Encumbrances (outstanding at year end)		352,547	350,000	350,000
Estimated Ending Unencumbered Fund Balance	13,569,148	13,351,174	12,191,597	10,350,616

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

DESCRIPTION	2009 Actual	2010 Actual	Current Year Estimated for 2011	Budget Year Estimated for 2012
<b>REVENUES</b>				
Real Estate				
Real Estate Property Tax	1,695,511	1,668,362	1,764,010	1,605,000
Personal Property Tax	114,892	117,171	50,069	-
Property Tax Allocation	196,617	196,875	211,386	196,613
Other	68,504	56,530	33,260	35,421
Interest	59,028	37,578	58,500	58,700
EMS Fees	122,101	134,026	90,000	90,000
Total Real Estate Taxes	2,256,652	2,210,543	2,207,225	1,985,734
Transfer from General Fund				
Miami Conservancy		-		-
Charter Fire Force				
Proceeds From Debt				
Charter Fire Force				
<b>TOTAL REVENUES</b>	2,256,652	2,210,543	2,207,225	1,985,734
<b>EXPENDITURES</b>				
Personal Services and Benefits	1,630,707	1,676,281	1,862,584	1,917,505
Supplies and Materials	220,996	195,305	277,671	290,271
Capital Outlay	701,817	54,190	181,200	78,500
Debt Service	-	-	-	-
	-	-	-	-
<b>TOTAL EXPENDITURES</b>	2,553,519	1,925,776	2,321,455	2,286,276
Revenues over/(under) Expenditures	(296,867)	284,766	(114,230)	(300,542)
Beginning Unencumbered Balance	4,110,335	3,813,467	4,095,661	3,981,431
Ending Cash Balance	3,813,467	4,098,234	3,981,431	3,680,888
Estimated Encumbrances (outstanding at year end)		2,573		-
Estimated Ending Unencumbered Fund Balance	3,813,467	4,095,661	3,981,431	3,680,888

## STATEMENT OF PERMANENT IMPROVEMENTS

DESCRIPTION	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
<b>Police Department</b>			
In-Car Video Cameras	\$12,000	\$12,000	Capital Improvement Fund
<b>Recreation</b>			
Portable Stage	\$4,000	\$4,000	Capital Improvement Fund
<b>City Parks</b>			
Parking Lot Repairs and Striping	\$10,000	\$10,000	Capital Improvement Fund
Asphalt Path Repairs	\$10,000	\$10,000	Capital Improvement Fund
Resurface Rennis Courts	\$80,000	\$80,000	Capital Improvement Fund
Resurface Basketball Courts	\$8,000	\$8,000	Capital Improvement Fund
Updated playground equipment	\$25,000	\$ 25,000	Capital Improvement Fund
<b>Swaim and Terwilliger Lodges</b>			
Building Repair and Maintenance	\$5,000	\$5,000	Capital Improvement Fund
<b>Special Events</b>			
Tent	\$15,000	\$15,000	Capital Improvement Fund
<b>City Beautiful</b>			
Public Area Improvements	\$30,000	\$30,000	Capital Improvement Fund
Montgomery- Pfeiffer Rd Intersection Improvements	\$125,000	\$ 125,000	Capital Improvement Fund
<b>Public Works Administration</b>			
Fountain Repair/ Refurbishment	\$5,000	\$ 5,000	Capital Improvement Fund
Replacement Vehicle	\$20,000	\$ 20,000	Capital Improvement Fund
<b>General Government</b>			
Contingencies	\$50,000	\$50,000	Capital Improvement Fund
<b>Fire Department</b>			
Air Packs and Rescue Equipment	\$10,000	\$10,000	Fire Department
Fire Hose Replacement	\$6,000	\$6,000	Fire Department
Pickup Truck	\$33,000	\$33,000	Fire Department
Radios	\$15,000	\$15,000	Fire Department
Turnout Gear	\$14,500	\$14,500	Fire Department
<b>Street Maintenance and Repair</b>			
Annual Resurfacing	\$650,000	\$650,000	Capital Improvement Fund
Asphalt Surface Treatments	\$100,000	\$100,000	Capital Improvement Fund
Crack Sealing Program	\$65,000	\$65,000	Capital Improvement Fund
Curb Repairs	\$35,000	\$35,000	Capital Improvement Fund
Contingencies	\$25,000	\$25,000	Capital Improvement Fund
Air Compressor	\$35,000	\$35,000	Capital Improvement Fund
Backhoe/ Excavator	\$85,000	\$85,000	Capital Improvement Fund
Engineering- Sidewalk Construction	\$75,000	\$75,000	Capital Improvement Fund
Sidewalk Repairs	\$36,000	\$36,000	Capital Improvement Fund
Small Drainage Project	\$75,000	\$75,000	Capital Improvement Fund
Pedestrian Refreshment Area	\$30,000	\$30,000	Capital Improvement Fund
Montgomery Road Corridor	\$25,000	\$25,000	Capital Improvement Fund
<b>SUBTOTAL</b>	<b>\$1,713,500</b>	<b>\$1,713,500</b>	

STATEMENT OF PERMANENT IMPROVEMENTS

DESCRIPTION	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
Montgomery- Pfeiffer Traffic Signal Upgrades	\$25,000	\$25,000	Capital Improvement Fund
Sidewalk- Radabaigj Dr. to Weller Rd.	\$310,000	\$310,000	Capital Improvement Fund
Right of Way Acquisition	\$240,000	\$240,000	Capital Improvement Fund
<b>Municipal Pool</b>			
Paint Pool	\$20,000	\$20,000	Capital Improvement Fund
Picnic Area	\$5,000	\$5,000	Capital Improvement Fund
<b>Historical Trust Fund</b>			
Building Repairs	\$10,000	\$10,000	Capital Improvement Fund
<b>Cemetery Expendable Trust</b>			
Asphalt road and curb repairs	\$8,000	\$8,000	Capital Improvement Fund
<b>SUBTOTAL</b>	<b>\$618,000</b>	<b>\$618,000</b>	
<b>TOTAL PERMANENT IMPROVEMENTS</b>	<b>\$2,331,500.00</b>	<b>\$2,331,500</b>	
<b>Break Down by Name of Paying Fund</b>			
Capital Improvement Fund	\$2,253,000	\$2,253,000	
Parks and Recreation	\$0	\$0	
Fire Levy	\$78,500	\$78,500	
Urban Redevelopment	\$0	\$0	
Vintage Club	\$0	\$0	
<b>Total</b>	<b>\$2,331,500</b>	<b>\$2,331,500</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 Budgeted Year 1-1-12	Amount Required for Interest	Amount Required for Principal
<b>INSIDE THE 10 MILL LIMIT</b>									
<b>Special Assessments</b>									
Swaim Sidewalk- Special Assessment		09/94	12/14	94-12	S	6.00%	13,000	780	4,000
Street Lighting- Special Assessment		02/97	08/15	97-04	S	6.50%	11,000	715	2,000
Montgomery Woods Sidewalk- Special Assessment		09/97	12/17	97-17	S	6.00%	33,000	1,990	5,000
Tanager Woods 1999		12/04	12/19	99-8	S	6.00%	39,048	3,567	4,883
<b>Total</b>							<b>96,048</b>	<b>7,042</b>	<b>15,883</b>
<b>General Obligation Bonds</b>									
Public Improvement Refunding 2004		12/97	12/17	04-06	S	2.00%	1,765,000	64,176	320,000
Various Purpose Refunding 2003		Various	Various	030-3	S	3.80-2.00%	1,555,000	53,730	280,000
<b>Total</b>							<b>3,320,000</b>	<b>117,906</b>	<b>600,000</b>
<b>Grand Total</b>							<b>3,416,048</b>	<b>124,948</b>	<b>615,883</b>

FUND	Estimated Unencumbered Fund Balance 1-Jan-12	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Personal Services	Other	Total	Estimated Unencumbered Fund Balance 31-Dec-12
<b>GOVERNMENTAL-SPECIAL REVENUE:</b>							
209 Memorial Fund	22,599	6,500	29,099	-	7,500	7,500	21,599
210 Parks and Recreation	150	500	650	-	500	500	150
215 Law Enforcement	5,177	1,200	6,377	-	1,200	1,200	5,177
216 Drug Enforcement	4,941	300	5,241	-	300	300	4,941
217 DJJ Enforcement and Education	9,517	1,000	10,517	-	1,000	1,000	9,517
218 Mayor's Court Technology	35,137	16,000	51,137	-	10,666	10,666	40,471
219 School Resource Officer	26,373	120,736	147,109	118,901	4,300	123,201	23,908
226 Environmental Impact Tax	12,293	102,500	114,793	-	100,000	100,000	14,793
261 Street Maintenance and Repair	875,928	1,032,911	1,908,839	762,521	329,275	1,091,796	817,043
265 State Highway	47,749	41,789	89,538	-	52,500	52,500	37,038
275 Municipal Pool	60,395	269,500	329,895	-	266,321	266,321	63,574
485 Art and Amenities	522,021	25,700	547,721	-	25,500	25,500	522,221
<b>Total Special Revenue Funds</b>	<b>1,622,280</b>	<b>1,618,636</b>	<b>3,240,916</b>	<b>881,422</b>	<b>799,062</b>	<b>1,680,484</b>	<b>1,560,432</b>
<b>DEBT SERVICE FUNDS:</b>							
322 Special Assessment Bond Retirement	148,584	66,686	215,270	-	62,113	62,113	153,157
324 General Bond Retirement	1,288,851	578,462	1,867,313	-	523,440	523,440	1,343,873
328 Reserve Bond Retirement	80,238	182,456	262,694	-	179,080	179,080	83,614
330 Ohio National Tax Increment Financing	-	-	-	-	-	-	-
331 Vintage Club Tax Increment Financing	1,085,519	2,608,318	3,693,837	-	2,390,659	2,390,659	1,303,178
<b>Total Debt Service Funds</b>	<b>2,603,192</b>	<b>3,435,922</b>	<b>6,039,114</b>	-	<b>3,155,292</b>	<b>3,155,292</b>	<b>2,863,822</b>
<b>CAPITAL PROJECT FUNDS:</b>							
410 Capital Improvements	3,398,912	2,422,695	5,821,607	-	2,585,000	2,585,000	3,236,607
411 Special Assessment Capital Projects	-	-	-	-	-	-	-
416 CDBG Fund 2008	-	75,000	75,000	-	75,000	75,000	-
460 Urban Redevelopment Fund	14,371	103,863	118,234	-	56,863	56,863	61,371
461 Triangle Tax Increment	38,238	150,416	188,654	-	158,183	158,183	30,471
463 Vintage Club Capital Construction	-	-	-	-	-	-	-
480 Downtown Improvements	1,000,000	2,000,000	3,000,000	-	2,000,000	2,000,000	1,000,000
<b>Total Capital Project Funds</b>	<b>4,451,521</b>	<b>4,751,974</b>	<b>9,203,495</b>	-	<b>4,875,046</b>	<b>4,875,046</b>	<b>4,328,449</b>
<b>PROPRIETARY: ENTERPRISE FUNDS</b>							
Total Enterprise Funds	-	-	-	-	-	-	-
<b>INTERNAL SERVICE FUNDS:</b>							
Total Internal Service Funds	-	-	-	-	-	-	-
<b>FIDUCIARY: TRUST AND AGENCY FUNDS</b>							
546 Trust Reimbursements	86,227	35,000	121,227	-	75,000	75,000	46,227
601 State Fees	3,886	4,500	8,386	-	4,500	4,500	3,886
836 Historical Trust Fund	8,758	51,740	60,498	-	46,700	46,700	13,798
840 Cemetery Expendable Trust	86,709	21,500	108,209	-	33,650	33,650	74,559
875 Compensated Absence	85,488	191,172	276,660	-	124,262	124,262	152,398
890 Unclaimed Monies Fund	377	4,000	4,377	-	4,000	4,000	377
<b>Total Trust and Agency Funds</b>	<b>271,445</b>	<b>307,912</b>	<b>579,357</b>	-	<b>288,112</b>	<b>288,112</b>	<b>291,245</b>
<b>TOTAL FOR MEMORANDUM ONLY</b>	<b>8,948,438</b>	<b>10,114,444</b>	<b>19,062,882</b>	<b>881,422</b>	<b>9,117,512</b>	<b>9,998,934</b>	<b>9,063,948</b>

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, 2012.

FUND	Estimated Unencumbered Fund Balance 1-Jan-11	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	12,191,597	2,000,000	-	105,170	-	6,385,255	20,682,022
Special Revenue Funds	5,603,711	1,985,734	-	-	-	1,618,636	9,208,080
Debt Service Funds	2,603,192	-	-	-	-	3,435,922	6,039,114
Capital Project Funds	4,451,521	-	-	-	-	4,751,974	9,203,495
<b>PROPRIETARY FUND TYPES</b>							
Enterprise Funds	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
<b>FIDUCIARY FUND TYPE</b>							
Trust and Agency Funds	271,445	-	-	-	-	307,912	579,357
<b>TOTAL ALL FUNDS</b>	<b>25,121,466</b>	<b>3,985,734</b>	<b>-</b>	<b>105,170</b>	<b>-</b>	<b>16,499,699</b>	<b>45,712,069</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