

RESOLUTION NO. 21 , 2013

A RESOLUTION ADOPTING A TAX BUDGET FOR 2014

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 19, 2013 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 2014 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 22, 2013.

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

PASSED July 10, 2013

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

Ken Suer
Ken Suer, Mayor

APPROVED AS TO FORM:

Terrence M. Donnellon
Terrence M. Donnellon, Law Director

City of Montgomery 2014 Tax Budget



City of Montgomery, Ohio
Hamilton County, Ohio
 June 19, 2013

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, 2014, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

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
GOVERNMENT FUNDS					
GENERAL FUND	2,080,800				
FIRE LEVY FUND	1,734,170				
PROPRIETARY FUNDS					
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	3,814,970				

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

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated for 2013	Budget Year Estimated for 2014
REVENUES				
Local Taxes				
General Property Taxes-Real Estate	2,102,887	1,944,083	2,040,000	2,080,800
Tangible Personal Property Taxes	13,791	2	-	-
Municipal Income Taxes	4,780,508	4,869,993	5,559,094	5,642,481
Other Local Taxes	8,771	76	8,035	8,035
Total Local Taxes	6,905,957	6,814,154	7,607,129	7,731,316
Intergovernmental Revenues				
Local Government- State	71,361	49,632	37,000	37,000
Local Government- SIF	209,768	137,598	105,000	105,000
Estate Tax	854,095	1,682,237	-	-
Cigarette Tax	263	113	200	200
Liquor Tax	21,322	20,305	19,500	19,500
Property Tax Allocation	257,085	237,317	239,540	243,133
Other State Shared Taxes and Permits	-	-	-	-
Total State Shared Taxes and Permits	1,413,894	2,127,202	401,240	404,833
Federal Grants or Aid				
State Grants or Aid	-	-	-	-
Other Grants or Aid	5,980	10,789	2,000	2,000
Total Intergovernmental Revenues	1,419,874	2,137,990	403,240	406,833
Interest Income	97,485	95,451	150,000	150,000
Special Assessments	-	-	-	-
Building and Construction Permits	151,329	141,783	147,860	147,860
Charges for Services	334,529	348,838	354,636	355,117
Fines, Licenses and Permits	137,559	150,637	158,300	158,300
Miscellaneous Revenues	149,022	164,879	178,639	191,034
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	377	126,875	-	-
Advances	-	-	-	-
Other Sources	18,280	31,935	5,000	5,000
TOTAL REVENUES	9,214,412	10,012,540.73	9,004,804	9,145,460

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated for 2013	Budget Year Estimated for 2014
EXPENDITURES				
Security of Persons and Property				
Personal Services and Benefits	2,790,452	2,703,618	2,904,332	2,989,035
Travel Transportation	29,641	17,633	27,000	27,000
Contractual Services	186,601	214,010	226,400	227,701
Supplies and Materials	191,179	170,678	211,030	192,325
Capital Outlay	-	-	-	-
Total Security of Persons and Property	3,197,873	3,105,939	3,368,762	3,436,061
Public Health Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	46,491	55,104	55,617	55,783
Capital Outlay	-	-	-	-
Total Public Health Services	46,491	55,104	55,617	55,783
Leisure Time Activities				
Personal Services and Benefits	486,520	517,289	563,336	577,664
Travel Transportation	5,251	3,625	9,570	8,570
Contractual Services	309,585	283,082	291,869	295,358
Supplies and Materials	170,551	187,183	177,890	194,250
Capital Outlay	-	-	-	-
Total Leisure Time Activities	971,907	991,179	1,042,665	1,075,842
Community Environment				
Personal Services and Benefits	246,120	221,650	241,649	244,324
Travel Transportation	5,165	2,840	9,000	10,000
Contractual Services	183,042	165,646	284,600	295,500
Supplies and Materials	2,550	5,852	14,400	14,550
Capital Outlay	-	-	-	-
Total Community Environment	436,877	395,988	549,649	564,374
Basic Utility Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	588,946	534,744	552,319	572,953
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basis Utility Services	588,946	534,744	552,319	572,953

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated for 2013	Budget Year Estimated for 2014
Public Works				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Public Works	-	-	-	-
General Government				
Personal Services and Benefits	1,926,264	1,639,221	1,947,880	1,933,553
Travel Transportation	74,616	47,071	92,470	75,970
Contractual Services	1,170,147	1,040,371	1,045,105	1,034,455
Supplies and Materials	196,563	84,165	183,650	181,222
Capital Outlay	-	-	-	-
Total General Government	3,367,590	2,810,828	3,269,105	3,225,200
Total General Fd Before Other Uses	8,609,684	7,893,780	8,838,117	8,930,213
Debt Service				
Redemption of Principal				
Interest				
Total Debt Service				
Other Uses of Funds				
Transfers				
to Street Maintenance Fund	362,981	306,011	400,000	400,000
to Municipal Pool	20,000	-	41,000	45,000
to Downtown Improvement Fund		1,750,000		
to Environmental Impact Fund				10,000
to School Resource Officer Fund	40,000	40,800	45,100	45,100
to Capital Improvement Fund				
to Special Assessment Bond Retirement				
Total Other Uses of Funds	422,981	2,096,811	486,100	500,100
Advances Out				
TOTAL EXPENDITURES	9,032,665	9,990,591	9,324,217	9,430,313
Revenues over/(under) Expenditures	181,747	21,950	(319,413)	(284,853)
Beginning Unencumbered Balance	13,703,721	13,693,794	13,577,901	13,118,488
Ending Cash Balance	13,885,468	13,715,744	13,258,488	12,833,635
Estimated Encumbrances (outstanding at year end)	191,674	137,843	140,000	-
Estimated Ending Unencumbered Fund Balance	13,693,794	13,577,901	13,118,488	12,833,635

FUND NAME: FIRE LEVY FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-SPECIAL REVENUE FUND

DESCRIPTION	2011 Actual	2012 Actual	Current Year Estimated for 2013	Budget Year Estimated for 2014
REVENUES				
Real Estate				
Real Estate Property Tax	1,705,555	1,719,085	1,717,000	1,734,170
Personal Property Tax	17,009	2	-	-
Property Tax Allocation	198,186	199,814	198,970	200,960
Other	57,503	60,104	46,789	49,538
Interest	33,309	26,347	32,000	32,000
EMS Fees	127,861	156,416	125,000	125,000
Total Real Estate Taxes	2,139,423	2,161,768	2,119,759	2,141,668
Transfer from General Fund				
Miami Conservancy		-		-
Charter Fire Force				
Proceeds From Debt				
Charter Fire Force				
TOTAL REVENUES	2,139,423	2,161,768	2,119,759	2,141,668
EXPENDITURES				
Personal Services and Benefits	1,750,806	1,787,555	1,992,516	2,051,837
Supplies and Materials	329,640	244,651	347,195	352,444
Capital Outlay	136,724	78,581	46,000	75,500
Debt Service	-	-	-	-
	-	-	-	-
TOTAL EXPENDITURES	2,217,170	2,110,787	2,385,711	2,479,781
Revenues over/(under) Expenditures	(77,747)	50,981	(265,952)	(338,113)
Beginning Unencumbered Balance	4,098,234	3,989,112	4,035,127	3,764,175
Ending Cash Balance	4,020,487	4,040,093	3,769,175	3,426,062
Estimated Encumbrances (outstanding at year end)	31,375	4,966	5,000	-
Estimated Ending Unencumbered Fund Balance	3,989,112	4,035,127	3,764,175	3,426,062

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	\$10,000	\$10,000	Capital Improvement Fund
Asphalt Path Repairs	\$10,000	\$10,000	Capital Improvement Fund
Resurface Tennis Courts	\$15,000	\$15,000	Capital Improvement Fund
Resurface Basketball Courts	\$8,000	\$8,000	Capital Improvement Fund
Installation and Relocation of Playground Equipment	\$30,000	\$30,000	Capital Improvement Fund
Swaim and Terwilliger Lodges			
Building Repair and Maintenance	\$5,000	\$5,000	Capital Improvement Fund
Special Events			
Sound System	\$5,000	\$5,000	Capital Improvement Fund
City Beautiful			
Montgomery-Pfeiffer Road Intersection Improvements	\$75,000	\$75,000	Capital Improvement Fund
Public Works Administration			
Entryway Enhancements at City Hall	\$5,000	\$5,000	Capital Improvement Fund
Parks & Recreation Fundraising			
Sponsorship items for Park Projects	\$500	\$500	Parks and Recreation Fundraising Fund
Street Maintenance and Repair			
Annual Resurfacing	\$850,000	\$850,000	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	\$45,000	\$45,000	Capital Improvement Fund
Contingencies	\$30,000	\$30,000	Capital Improvement Fund
Sidewalk Repairs	\$38,000	\$38,000	Capital Improvement Fund
Small Drainage Projects	\$75,000	\$75,000	Capital Improvement Fund
Sidewalk - Cornell Road	\$110,000	\$110,000	Capital Improvement Fund
Construction of Turn Lanes and Improvements on Mtgy Rd.	\$567,850	\$567,850	Capital Improvement Fund
Municipal Pool			
Basketball Court	\$3,500	\$3,500	Capital Improvement Fund
Bathhouse Repairs	\$15,000	\$15,000	Capital Improvement Fund
Bathhouse Roof	\$20,000	\$20,000	Capital Improvement Fund
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	Capital Improvement 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	\$2,385,850	\$2,385,850	
Break Down by Name of Paying Fund			
Capital Improvement Fund	\$2,350,350	\$2,350,350	
Parks and Recreation Fundraising Fund	\$500	\$500	
Urban Redevelopment Fund	\$35,000	\$35,000	
Total of all Funds	\$2,385,850	\$2,385,850	

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 1-1-14	Amount Required for Interest	Amount Required for Principal
INSIDE THE 10 MILL LIMIT									
Special Assessments									
Swain Sidewalk - Special Assessment		09/94	12/14	94-12	S	6.00%	5,000	300	5,000
Street Lighting - Special Assessment		02/97	08/15	97-04	S	6.50%	6,000	390	3,000
Montgomery Woods Sidewalk - Special Assessment		09/97	12/17	97-17	S	6.00%	23,000	1,380	5,000
Tanager Woods 1999		12/04	12/19	99-6	S	6.00%	24,399	3,567	4,883
Total							58,399	5,637	17,883
General Obligation Bonds									
Public Improvement Refunding 2004		12/97	12/17	04-06	S	2.00%	1,130,000	41,951	300,000
Various Purpose Refunding 2003		Various	Various	030-3	S	3.80-2.00%	1,120,000	39,593	135,000
Total							2,250,000	81,544	435,000
Special Obligation Revenue Bonds									
Series 2013 Bonds - Vintage Club		05/13	12/37	09-13	S	4.30%	13,265,000	507,582	-
Grand Total							15,573,399	594,763	452,883

FUND	Estimated Unencumbered Fund Balance 1-Jan-14	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures and Encumbrances		Estimated Unencumbered Fund Balance 31-Dec-14
				Personal Services	Other	
GOVERNMENTAL-SPECIAL REVENUE:						
209 Memorial Fund	23,003	3,000	26,003	-	4,000	22,003
210 Parks and Recreation	9,260	500	9,760	-	500	9,260
215 Law Enforcement	39,910	1,200	41,110	-	1,200	39,910
216 Drug Enforcement	3,304	350	3,654	-	350	3,304
217 DUI Enforcement and Education	4,711	1,000	5,711	-	1,000	4,711
218 Mayor's Court Technology	43,390	18,025	61,415	-	11,732	49,683
219 School Resource Officer	87	124,941	124,941	121,506	3,350	85
226 Environmental Impact Tax	-	20,000	20,000	-	20,000	-
261 Street Maintenance and Repair	798,442	919,102	1,717,544	693,311	316,800	707,433
265 State Highway	79,898	44,150	124,048	-	65,000	59,048
275 Municipal Pool	74,313	227,225	301,538	-	225,621	75,917
485 Art and Amenities	580,275	25,900	606,175	-	22,850	583,325
Total Special Revenue Funds	1,656,593	1,385,306	3,041,899	814,817	672,403	1,487,220
DEBT SERVICE FUNDS:						
322 Special Assessment Bond Retirement	129,604	23,520	153,124	-	25,920	127,204
324 General Bond Retirement	1,172,877	305,092	1,477,969	-	353,452	1,124,517
328 Reserve Bond Retirement	87,787	182,456	270,243	-	180,593	89,650
331 Vintage Club Tax Increment Financing	552,018	1,546,500	2,098,518	-	1,539,582	558,936
Total Debt Service Funds	1,942,286	2,057,568	3,999,854	-	2,099,547	1,900,307
CAPITAL PROJECT FUNDS:						
410 Capital Improvements	3,787,701	2,010,739	5,798,440	-	2,409,350	3,389,090
416 CDBG	3,690	-	3,690	-	-	3,690
460 Urban Redevelopment Fund	313,741	92,300	406,041	-	282,532	123,509
461 Triangle Tax Increment	31,509	125,000	156,509	-	129,800	26,709
463 Vintage Club Capital Construction	300,000	-	300,000	-	300,000	-
480 Downtown Improvements	1,031,000	12,000	1,043,000	-	-	1,043,000
Total Capital Project Funds	5,467,641	2,240,039	7,707,680	-	3,121,682	4,585,998
PROPRIETARY: ENTERPRISE FUNDS						
Total Enterprise Funds	-	-	-	-	-	-
INTERNAL SERVICE FUNDS:						
Total Internal Service Funds	-	-	-	-	-	-
FIDUCIARY: TRUST AND AGENCY FUNDS						
546 Trust Reimbursements	36,092	35,000	71,092	-	50,000	21,092
601 State Fees	3,974	4,500	8,474	-	3,500	4,974
836 Historical Trust Fund	26,228	600	26,828	-	-	26,828
840 Cemetery Expendable Trust	223,116	36,500	259,616	-	32,350	227,266
875 Compensated Absence	296,211	92,812	389,023	-	55,687	333,336
890 Unclaimed Monies Fund	16,139	1,000	17,139	-	1,000	16,139
Total Trust and Agency Funds	601,760	170,412	772,172	-	142,537	629,635
TOTAL FOR MEMORANDUM ONLY	9,668,280	5,853,325	15,521,605	814,817	6,036,169	8,670,619

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, 2014.

FUND	Estimated Unencumbered Fund Balance 1-Jan-14	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	13,118,488	2,080,800	-	105,000	-	6,959,660	22,263,948
Special Revenue Funds	5,420,768	2,141,668	-	-	-	1,385,306	8,947,742
Debt Service Funds	1,942,286	-	-	-	-	2,057,568	3,999,854
Capital Project Funds	5,467,641	-	-	-	-	2,240,039	7,707,680
PROPRIETARY FUND TYPES							
Enterprise Funds	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
FIDUCIARY FUND TYPE							
Trust and Agency Funds	601,760	-	-	-	-	170,412	772,172
TOTAL ALL FUNDS	26,550,942	4,222,468	-	105,000	-	12,812,985	43,691,395

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-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 ENTERPRISE FUNDS							
FIDUCIARY: TRUST AND AGENCY FUNDS							
TOTAL TRUST AND AGENCY 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		