

RESOLUTION NO. 16 , 2016

A RESOLUTION ADOPTING A TAX BUDGET FOR 2017

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 22, 2016 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 2017 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, 2017.

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

PASSED July 6, 2016

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
 June 18, 2016

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, 2017, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed Katie M. Smiddy, 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

FUND	Budget Year Amount Requested of Budget Commission Inside/Outside	For Budget Commission Use		For County Auditor Use	
		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	2,050,000				
FIRE LEVY FUND	1,786,717				
PROPRIETARY FUNDS					
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	3,836,717				

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

DESCRIPTION	2014 Actual	2015 Actual	Current Year Estimated for 2016	Budget Year Estimated for 2017
REVENUES				
Local Taxes				
General Property Taxes-Real Estate	1,942,940	2,061,727	2,030,000	2,050,000
Tangible Personal Property Taxes	-	-	-	-
Municipal Income Taxes	6,162,952	6,424,913	6,278,968	6,341,758
Other Local Taxes	89	93	50	50
Total Local Taxes	8,105,981	8,486,732	8,309,018	8,391,808
Intergovernmental Revenues				
Local Government- State	36,168	31,401	15,750	15,750
Local Government- County	112,026	122,155	105,000	105,000
Estate Tax	-	17,062	-	-
Cigarette Tax	195	120	150	150
Liquor Tax	21,768	19,568	20,000	20,000
Property Tax Allocation	241,552	256,244	252,232	254,717
Other State Shared Taxes and Permits	-	-	-	-
Total State Shared Taxes and Permits	411,709	446,549	393,132	395,617
Federal Grants or Aid				
State Grants or Aid	4,261	-	-	-
Other Grants or Aid	-	1,589	2,000	2,000
Total Intergovernmental Revenues	415,970	448,138	395,132	397,617
Interest Income	83,246	100,077	85,000	85,000
Special Assessments	135	-	-	-
Building and Construction Permits	292,231	269,379	390,000	350,000
Charges for Services	367,285	382,276	363,925	364,849
Fines, Licenses and Permits	173,328	141,882	165,250	168,250
Miscellaneous Revenues	54,120	72,884	60,065	70,445
Other Financing Sources:				
Lease Payments	600,000	-	-	-
Transfers	-	16,139	-	1,126
Reimbursements	83,408	-	-	-
Other Sources	11,979	10,773	7,500	7,500
TOTAL REVENUES	10,187,683.00	9,928,280.51	9,775,890	9,836,595

0.62%

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

DESCRIPTION	2014 Actual	2015 Actual	Current Year Estimated for 2016	Budget Year Estimated for 2017
EXPENDITURES				
Security of Persons and Property				
Personal Services and Benefits	2,679,508	2,789,659	3,073,965	3,204,691
Travel Transportation	18,959	19,960	25,500	26,265
Contractual Services	258,378	339,623	360,784	370,111
Supplies and Materials	51,784	25,970	103,962	146,684
Capital Outlay	-	-	-	-
Total Security of Persons and Property	3,008,629	3,175,212	3,564,211	3,747,751
Public Health Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	55,379	54,936	57,900	58,179
Capital Outlay	-	-	-	-
Total Public Health Services	55,379	54,936	57,900	58,179
Leisure Time Activities				
Personal Services and Benefits	388,253	334,109	496,667	524,874
Travel Transportation	4,363	7,110	9,000	9,000
Contractual Services	387,665	448,213	428,255	417,013
Supplies and Materials	27,582	101,799	107,037	125,010
Capital Outlay	-	-	-	-
Total Leisure Time Activities	807,863	891,230	1,040,959	1,075,897
Community Environment				
Personal Services and Benefits	241,878	301,877	343,668	364,416
Travel Transportation	6,072	6,937	13,800	9,100
Contractual Services	311,121	272,300	481,650	464,100
Supplies and Materials	2,192	5,207	6,850	6,850
Capital Outlay	-	-	-	-
Total Community Environment	561,263	586,321	845,968	844,466
Basic Utility Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	615,979	509,687	611,587	611,587
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basis Utility Services	615,979	509,687	611,587	611,587

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

DESCRIPTION	2014 Actual	2015 Actual	Current Year Estimated for 2016	Budget Year Estimated for 2017
Public Works				
Personal Services and Benefits	465,862	476,532	503,218	519,771
Travel Transportation	1,581	4,534	4,000	4,500
Contractual Services	94,643	87,591	116,500	119,700
Supplies and Materials	675	10,352	10,300	16,050
Capital Outlay	-	-	-	-
Total Public Works	562,761	579,009	634,018	660,021
General Government				
Personal Services and Benefits	1,371,676	1,410,178	1,482,431	1,526,347
Travel Transportation	36,026	43,009	53,267	53,765
Contractual Services	836,541	902,399	1,081,880	1,007,180
Supplies and Materials	74,992	47,037	99,950	115,850
Capital Outlay	81,550	-	-	-
Total General Government	2,400,785	2,402,623	2,717,528	2,703,142
Total General Fd Before Other Uses	8,012,659	8,199,017	9,472,171	9,701,043
Debt Service				
Redemption of Principal				
Interest				
Total Debt Service				
Other Uses of Funds				
Transfers				
to Street Maintenance Fund	420,000	425,000	450,000	575,000
to Municipal Pool	-	24,000	15,000	15,000
to Downtown Improvement Fund	-	2,000,000	-	-
to General Bond Retirement	2,450,000		-	-
to School Resource Officer Fund	48,000	25,000	49,500	52,800
to Environmental Impact	10,911	20,000	25,500	31,500
-	-			
Total Other Uses of Funds	2,928,911	2,494,000	540,000	674,300
Advances Out				
TOTAL EXPENDITURES	10,941,570	10,693,017	10,012,171	10,375,343
Revenues over/(under) Expenditures	(753,887)	(764,737)	(236,281)	(538,748)
Beginning Unencumbered Balance	14,742,775	13,988,888	13,988,888	13,752,607
Ending Cash Balance	13,988,888	13,224,151	13,752,607	13,213,859
Estimated Encumbrances (outstanding at year end)	156,883		160,000	-
Estimated Ending Unencumbered Fund Balance	13,832,005	13,224,151	13,592,607	13,213,859

FUND NAME: FIRE LEVY FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-SPECIAL REVENUE FUND

DESCRIPTION	2014 Actual	2015 Actual	Current Year Estimated for 2016	Budget Year Estimated for 2017
REVENUES				
Real Estate				
Real Estate Property Tax	1,720,550	1,740,492	1,769,000	1,786,717
Personal Property Tax	-	-	-	-
Property Tax Allocation	204,708	218,745	210,258	212,364
Other	61,812	17,441	12,729	15,213
Interest	31,157	30,230	25,000	23,000
EMS Fees	144,820	145,402	125,000	125,000
Total Real Estate Taxes	2,163,047	2,152,311	2,141,987	2,162,294
Transfer from General Fund				
Miami Conservancy	-	-	-	-
Charter Fire Force				
Proceeds From Debt				
Charter Fire Force				
TOTAL REVENUES	2,163,047	2,152,311	2,141,987	2,162,294
EXPENDITURES				
Personal Services and Benefits	1,742,007	1,852,903	2,180,094	2,269,738
Travel Transportation	24,105	17,033	37,500	31,950
Contractual Services	213,699	239,533	260,610	267,200
Supplies and Materials	85,460	18,291	23,400	23,150
Capital Outlay		36,822	80,870	191,744
	-			-
TOTAL EXPENDITURES	2,065,271	2,164,581	2,582,474	2,783,782
Revenues over/(under) Expenditures	97,776	(12,271)	(440,487)	(621,488)
Beginning Unencumbered Balance	4,242,090	4,339,866	4,339,866	3,899,379
Ending Cash Balance	4,339,866	4,327,595	3,899,379	3,277,891
Estimated Encumbrances (outstanding at year end)	8,630	20,000	30,000	30,000
Estimated Ending Unencumbered Fund Balance	4,331,236	4,307,595	3,869,379	3,247,891

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	\$10,000	\$10,000	Capital Improvement Fund
Installation and Relocation of Playground Equipment	\$0	\$0	Capital Improvement Fund
Swain and Terwilliger Lodges			
Building Repair and Maintenance	\$3,000	\$3,000	Capital Improvement Fund
Staining/Sealing deck	\$3,800	\$3,800	Capital Improvement Fund
HVAC Replacement	\$8,000	\$8,000	Capital Improvement Fund
Special Events			
Sound System	\$2,500	\$2,500	Capital Improvement Fund
Public Works Administration			
HVAC Replacement	\$8,000	\$8,000	Capital Improvement Fund
City Beautiful			
Eligible Projects	\$0	\$0	Community Block Grant Fund
Street Maintenance and Repair			
Annual Resurfacing	\$900,000	\$900,000	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	\$47,500	\$47,500	Capital Improvement Fund
Contingencies	\$30,000	\$30,000	Capital Improvement Fund
Sidewalk Repairs	\$40,000	\$40,000	Capital Improvement Fund
Small Drainage Projects	\$80,000	\$80,000	Capital Improvement Fund
Replace antiquated pedestrian crossing from Pioneer Park to	\$32,500	\$32,500	Capital Improvement Fund
Guard Rail Replacement	\$25,000	\$25,000	Capital Improvement Fund
Renovation of Public Works Facility	\$450,000	\$450,000	Capital Improvement Fund
Municipal Pool			
Basketball Court	\$0	\$0	Capital Improvement Fund
Water Feature	\$15,000	\$15,000	Capital Improvement Fund
Main Pump	\$25,000	\$25,000	Capital Improvement Fund
Vintage Club North or GRA	\$300,000	\$300,000	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
Public Common Area Construction	\$0	\$0	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	\$2,258,300	\$2,258,300	
Break Down by Name of Paying Fund			
Capital Improvement Fund	\$1,923,300	\$1,923,300	
Tax Increment Financing	\$300,000	\$300,000	
Urban Redevelopment Fund	\$35,000	\$35,000	
Total of all Funds	\$2,258,300	\$2,258,300	

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 1-1-17	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%	6,000	360	6,000
Tanager Woods 1999		12/04	12/19	95-8	S	6.00%	14,649	3,567	4,883
Various Purpose Refunding 2003		Various	Various	030-3	S	3.80-2.00%	695,000	25,625	155,000
Total							715,649	29,552	165,883
General Obligation Notes									
Total									
Special Obligation Revenue Bonds									
Series 2013 Bonds- Vintage Club		05/13	12/37	09-13	S	4.30%	12,643,647	519,153	300,000
Grand Total							13,359,296	548,705	465,883

FUND	Estimated Fund Balance 1-Jan-17	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 31-Dec-17
				Personal Services	Other	Total	
GOVERNMENTAL-SPECIAL REVENUE:							
209 Memorial Fund	27,477	3,000	30,477	-	4,000	4,000	26,477
210 Parks and Recreation	10,334	500	10,834	-	500	500	10,334
215 Law Enforcement	49,313	1,200	50,513	-	1,600	1,600	48,913
216 Drug Enforcement	6,071	1,000	7,071	-	400	400	6,671
217 DUI Enforcement and Education	13,284	1,000	14,284	-	13,284	13,284	1,000
218 Mayor's Court Technology	44,655	15,278	59,933	-	14,689	14,689	45,244
219 School Resource Officer	5,177	138,020	143,197	134,657	3,350	138,007	5,190
220 Law Enforcement Assistance	1,600	1,600	3,200	-	1,600	1,600	1,600
227 Environmental I	11,500	15,000	26,500	-	5,000	5,000	21,500
228 Environmental II	31,000	33,000	64,000	-	30,000	30,000	34,000
229 Environmental III	5,500	9,000	14,500	-	5,000	5,000	9,500
230 Environmental IV	3,000	3,000	6,000	-	1,500	1,500	4,500
261 Street Maintenance and Repair	536,620	988,978	1,525,598	757,021	276,579	1,033,600	491,998
265 State Highway	45,657	32,650	78,307	-	54,000	54,000	24,307
275 Municipal Pool	105,123	231,300	336,423	-	251,682	251,682	84,741
485 Art and Amenities	571,134	31,800	602,934	-	44,800	44,800	558,134
Total Special Revenue Funds	1,467,445	1,506,326	2,973,771	891,678	707,984	1,599,662	1,374,109
DEBT SERVICE FUNDS:							
322 Special Assessment Bond Retirement	155,176	14,810	169,986	-	16,810	16,810	153,176
324 General Bond Retirement	619,887	336,777	956,664	-	11,900	11,900	944,764
328 Reserve Bond Retirement	82,315	177,188	259,503	-	186,625	186,625	72,878
331 Vintage Club Tax Increment Financing	3,003,756	2,063,254	5,067,010	-	1,882,780	1,882,780	3,184,230
Total Debt Service Funds	3,861,134	2,592,029	6,453,163	-	2,098,115	2,098,115	4,355,048
CAPITAL PROJECT FUNDS:							
410 Capital Improvements	3,150,595	1,753,884	4,904,479	-	2,032,294	2,032,294	2,872,185
416 CDBG	-	-	-	-	-	-	-
460 Urban Redevelopment Fund	454,574	3,600	458,174	-	62,532	62,532	395,642
461 Triangle Tax Increment	2,871	155,800	158,671	-	153,900	153,900	4,771
463 Vintage Club Capital Construction-North	-	-	-	-	-	-	-
480 Downtown Improvements	2,087,270	10,000	2,097,270	-	-	-	2,097,270
Total Capital Project Funds	5,695,310	1,923,284	7,618,594	-	2,248,726	2,248,726	5,369,868
PROPRIETARY: ENTERPRISE FUNDS							
Total Enterprise Funds	-	-	-	-	-	-	-
INTERNAL SERVICE FUNDS:							
Total Internal Service Funds	-	-	-	-	-	-	-
FIDUCIARY: TRUST AND AGENCY FUNDS							
546 Trust Reimbursements	82,375	35,000	117,375	-	50,000	50,000	67,375
601 State Fees	2,690	10,000	12,690	-	2,690	2,690	10,000
836 Historical Trust Fund	31,910	550	32,460	-	500	500	31,960
840 Cemetery Expendable Trust	327,383	41,500	368,883	-	35,350	35,350	333,533
875 Compensated Absence	224,500	68,000	292,500	-	25,000	25,000	267,500
890 Unclaimed Monies Fund	4,978	1,000	5,978	-	2,126	2,126	3,852
Total Trust and Agency Funds	673,836	156,050	829,886	-	115,666	115,666	714,220
TOTAL FOR MEMORANDUM ONLY	11,697,725	6,177,689	17,875,414	891,678	5,170,491	6,062,169	11,813,245

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, 2017.

FUND	Estimated Unencumbered Fund Balance 1-Jan-17	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	13,752,607	2,050,000	-	105,000	-	7,681,595	23,589,202
Special Revenue Funds	5,366,824	1,786,717	-	-	-	1,881,903	9,035,444
Debt Service Funds	3,861,134	-	-	-	-	2,592,029	6,453,163
Capital Project Funds	5,695,310	-	-	-	-	1,923,284	7,618,594
PROPRIETARY FUND TYPES							
Enterprise Funds	-	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-	-
FIDUCIARY FUND TYPE							
Trust and Agency Funds	673,836	-	-	-	-	156,050	829,886
TOTAL ALL FUNDS	29,349,711	3,836,717	-	105,000	-	14,234,861	47,526,289

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-17	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							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES-continued

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		