

EMERGENCY RESOLUTION NO. 46-2020

A RESOLUTION ADOPTING THE TAX BUDGET FOR THE CITY OF MONROE, OHIO, FOR THE 2021 FISCAL YEAR AND DECLARING AN EMERGENCY.

WHEREAS, a public hearing has been held on the Tax Budget for the next succeeding fiscal year; and

WHEREAS, two copies of such Tax Budget have been on file in the office of the Director of Finance for public inspection; and

WHEREAS, Council desires to adopt such Tax Budget before July 15, 2020, pursuant to the Ohio Revised Code.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MONROE, STATE OF OHIO, THAT:

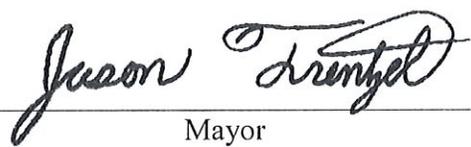
SECTION 1: The Tax Budget for the fiscal year of the City ending December 31, 2021, in the form marked Exhibit "A" attached hereto and made a part hereof is hereby adopted as the Tax Budget for the City for the next succeeding fiscal year.

SECTION 2: The Clerk of Council is hereby directed to file such Tax Budget and a certified copy of this Resolution with the County Auditors of Butler and Warren Counties on or before July 20, 2020.

SECTION 3: This measure is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare and further for the reason that Council desires to adopt the 2021 Tax Budget prior to July 15, 2020, as required by law. Therefore, this measure shall take effect and be in full force from and after its passage.

PASSED: July 14, 2020

ATTEST: 
Clerk of Council

APPROVED: 
Mayor

I, the undersigned Clerk of Council of the city of Monroe, Ohio, hereby certify the foregoing (ordinance or resolution) was published as required by Section 7.16 of the Charter of the City of Monroe.


**Clerk of Council
City of Monroe, Ohio**

This legislation was enacted in an open meeting pursuant to the terms and provisions of the Sunshine Law, Section 121.22 of the Ohio Revised Code.

Exhibit "A" Res No. 46-2020

City of MONROE

BUTLER & WARREN County, Ohio

(Date) July 14, 2020

This Budget must be adopted by the Council or other legislative body 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 Auditor of said County:

The following Budget year beginning **January 1, 2021** has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed 
Title CLERK OF COUNCIL

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Budget Year Actual 2017	Budget Year Actual 2018	Budget Year Actual 2019	Budget Year Estimated for 2020	Budget Year Estimated for 2021
REVENUES					
Local Taxes					
General Property Tax ----Real Estate	632,067	678,998	754,247	770,000	847,000
Municipal Income Tax	9,784,419	8,989,283	9,379,000	9,872,887	9,890,655
Hotel/Motel Tax	68,456	129,601	69,673	71,400	71,400
Admissions Tax	38,851	35,368	36,445	36,800	36,800
Total Local Taxes	\$ 10,523,793	\$ 9,833,251	\$ 10,239,364	\$ 10,751,087	\$ 10,845,855
State Shared Taxes					
Homestead/Rollback	60,160	65,282	66,416	67,000	73,700
Local Government	212,446	208,032	237,144	237,100	237,100
Cigarette Tax	332	332	332	330	330
Liquor & Beer Permits	12,024	9,846	13,892	12,270	12,270
Total State Shared Taxes	\$ 284,962	\$ 283,492	\$ 317,783	\$ 316,700	\$ 323,400
Intergovernmental Revenues					
Racino JEDD - Unrestricted	211,538	271,560	545,472	353,000	358,295
Racino JEDD - Interchange	58,659	75,303	151,257	103,000	104,545
Federal Grants or Aid	-	-	-	-	-
State Grants or Aid	7,525	5,000	-	-	-
Total Intergovernmental Revenues	\$ 277,722	\$ 351,863	\$ 696,729	\$ 456,000	\$ 462,840
Charges for Services	\$ 106,001	\$ 273,600	\$ 286,981	\$ 290,500	292,509
Fines & Forfeitures	\$ 81,627	\$ 66,845	\$ 86,154	\$ 86,100	86,100
Fees, Licenses, & Permits					
Building Permits	996,618	691,773	445,047	460,500	460,500
Cable Franchise Fees	135,314	150,539	145,415	145,400	145,400
Other Fees, Licenses, & Permits	86,341	73,547	51,707	65,900	65,900
Total Fees, Licenses, & Permits	\$ 1,218,273	\$ 915,858	\$ 642,169	\$ 671,800	\$ 671,800
Special Assessments	\$ -	\$ 243	\$ -	\$ -	\$ -
Investment Earnings	\$ 161,666	\$ 190,585	\$ 220,635	\$ 220,600	\$ 220,600
Other Revenue	\$ 58,429	\$ 128,483	\$ (265,467)	\$ 1,500	\$ 7,500
Other Financing Sources:					
Transfers	-	-	-	1,523	-
Advances	395,000	455,000	50,000	415,000	82,000
Other Sources	133,660	16,416	154,494	16,500	16,500
Total Other Financing Sources	\$ 528,660	\$ 471,416	\$ 204,494	\$ 433,023	\$ 98,500
TOTAL REVENUE	13,241,132	12,515,635	12,428,843	13,227,310	13,009,104

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Budget Year Actual 2017	Budget Year Actual 2018	Budget Year Actual 2019	Budget Year Estimated for 2020	Budget Year Estimated for 2021
EXPENDITURES					
Security of Persons & Property					
Personal Services	389,085	396,584	440,705	538,037	554,178
Operating Expenditures	31,384	29,969	51,713	74,800	75,922
Other Financing Uses	5,746,000	6,452,000	3,950,000	5,083,783	5,134,621
Total Security of Persons & Property	\$ 6,166,469	\$ 6,878,553	\$ 4,442,418	\$ 5,696,620	\$ 5,764,721
Leisure Time Activities					
Personal Services	234,469	210,293	216,020	298,181	301,163
Operating Expenditures	68,392	55,516	75,810	184,820	187,592
Total Leisure Time Activities	\$ 302,861	\$ 265,808	\$ 291,829	\$ 483,001	\$ 488,755
Basic Utility Services					
Operating Expenditures	299,718	274,712	264,809	401,615	407,639
Other Financing Uses	835,155	1,242,300	1,358,000	1,191,130	1,192,000
Total Basic Utility Services	\$ 1,134,873	\$ 1,517,012	\$ 1,622,809	\$ 1,592,745	\$ 1,599,639
General Government					
Personal Services	1,361,070	1,464,996	1,528,923	1,852,281	1,981,941
Operating Expenditures	2,203,918	1,795,845	1,645,574	2,162,340	2,194,775
Capital Outlay	44,843	-	-	-	-
Other Financing Uses	253,396	270,469	513,121	604,000	604,000
Total General Government	\$ 3,863,227	\$ 3,531,310	\$ 3,687,617	\$ 4,618,621	\$ 4,780,716
Other Uses of Funds					
Transfers	1,928,670	1,633,500	1,051,000	1,442,000	1,295,000
Advances	-	65,000	-	-	-
Other Uses of Funds	(22,050)	(36,084)	(158,156)	-	-
Total Other Uses of Funds	\$ 1,906,620	\$ 1,662,416	\$ 892,844	\$ 1,442,000	\$ 1,295,000
TOTAL EXPENDITURES	13,374,050	13,855,099	10,937,518	13,832,987	13,928,831
Revenues Over (Under) Expenditures	(132,917)	(1,339,465)	1,491,325	(605,677)	(919,727)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	5,277,383	5,144,466	3,805,001	5,296,326	4,690,649
Ending Cash Balance	5,144,466	3,805,001	5,296,326	4,690,649	3,770,922
Estimated Encumbrances (outstanding at year end)	672,334	664,910	480,019	-	-
Estimated Ending Unencumbered Fund Balance	4,472,132	3,140,091	4,816,308	4,690,649	3,770,922

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund
 Reproduce as needed

DESCRIPTION	Budget Year Actual <u>2017</u>	Budget Year Actual <u>2018</u>	Budget Year Actual <u>2019</u>	Budget Year Estimated for <u>2020</u>	Budget Year Estimated for <u>2021</u>
REVENUE					
General Property Tax ----Real Estate	1,052,312	1,057,840	1,207,801	1,259,000	1,422,670
Homestead/Rollback	84,744	83,944	85,084	85,500	96,615
Other Intergovernmental Revenue	305,226	550,074	246,292	-	-
Charges for Services	492,870	459,127	617,970	544,000	544,000
Other Revenue	6,277	15,685	24,154	6,000	6,000
Other Financing Sources	2,686,251	2,897,000	2,053,190	2,523,773	1,430,000
TOTAL REVENUE	\$ 4,627,679	\$ 5,063,670	\$ 4,234,491	\$ 4,418,273	\$ 3,499,285
EXPENDITURES					
Security of Persons & Property					
Personal Services	3,498,306	3,888,399	3,653,765	3,289,122	3,453,578
Operating Expenditures	1,171,149	1,115,413	656,524	519,005	526,790
Capital Outlay	13,552	20,000	17,500	-	-
Other (Unpaid Liabilities)	(9,659)	(12,286)	(64,362)	250	-
Total Security of Persons & Property	\$ 4,673,348	\$ 5,011,526	\$ 4,263,427	\$ 3,808,377	\$ 3,980,368
TOTAL EXPENDITURES	\$ 4,673,348	\$ 5,011,526	\$ 4,263,427	\$ 3,808,377	\$ 3,980,368
Revenues Over (Under) Expenditures	(45,669)	52,144	(28,937)	609,896	(481,083)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	145,581	99,912	152,056	123,119	733,015
Ending Cash Balance	99,912	152,056	123,119	733,015	251,932
Estimated Encumbrances (outstanding at year end)	68,102	136,919	68,248	-	-
Estimated Ending Unencumbered Fund Balance	31,810	15,136	54,871	733,015	251,932

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DESCRIPTION	Budget Year Actual 2017	Budget Year Actual 2018	Budget Year Actual 2019	Budget Year Estimated for 2020	Budget Year Estimated for 2021
REVENUE					
General Property Tax ----Real Estate	495,761	498,036	580,007	606,000	696,900
Homestead/Rollback	63,666	65,895	67,374	67,200	77,280
Other Intergovernmental Revenue	9,654	4,112	6,572	6,700	6,700
Charges for Services	50,020	45,904	193,960	201,600	211,690
Other Revenue	13,283	5,285	20,216	3,200	3,200
Other Financing Sources	3,061,000	3,559,010	1,901,748	2,560,260	2,560,000
TOTAL REVENUE	\$ 3,693,384	\$ 4,178,243	\$ 2,769,877	\$ 3,444,960	\$ 3,555,770
EXPENDITURES					
Security of Persons & Property					
Personal Services	3,273,791	3,557,825	2,314,529	2,850,200	2,992,710
Operating Expenditures	521,721	501,660	507,278	523,910	531,769
Capital Outlay	65,136	-	-	-	-
Other (Unpaid Liabilities)	32,496	58,574	39,203	-	-
Total Security of Persons & Property	\$ 3,893,144	\$ 4,118,059	\$ 2,861,010	\$ 3,374,110	\$ 3,524,479
TOTAL EXPENDITURES	\$ 3,893,144	\$ 4,118,059	\$ 2,861,010	\$ 3,374,110	\$ 3,524,479
Revenues Over (Under) Expenditures	(199,760)	60,184	(91,133)	70,850	31,291
Beginning Unencumbered Fund Balance (Use Actual Cash Balance)	269,277	69,517	129,701	38,568	109,418
Ending Cash Balance	69,517	129,701	38,568	109,418	140,710
Estimated Encumbrances (outstanding at year end)	39,652	113,847	23,061	-	-
Estimated Ending Unencumbered Fund Balance	29,865	15,854	15,507	109,418	140,710

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FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2021
				Personal Services	Other	Total	
SPECIAL REVENUE:							
2101 - Public Safety Income Tax	667,840	2,300,298	2,968,138	1,891,500	445,750	2,337,250	630,888
2210 - Street	197,056	2,228,075	2,425,131	1,609,804	647,489	2,257,293	167,837
2220 - State Highway	65,997	88,625	154,622		75,618	75,618	79,005
2230 - Motor Vehicle License	179,114	134,800	313,914		90,132	90,132	223,782
2330 - Public Safety FEMA Grant	10,804	-	10,804		8,120	8,120	2,684
2420 - DARE Grant	1,269	9,000	10,269	-	8,628	8,628	1,641
2430 - Enforcement & Education	7,637	1,150	8,787		-	-	8,787
2440 - Federal Asset Forfeiture	13,735	-	13,735		-	-	13,735
2450 - Ohio Peace Officer Training	22,560	-	22,560		-	-	22,560
2510 - Court Technology Improvement	2,580	8,000	10,580		10,500	10,500	80
2620 - 2004 TIFs	1,358,682	2,435,650	3,794,332		2,291,840	2,291,840	1,502,493
2720 - 2004 RIDs	1,469,470	3,699,300	5,168,770		3,225,995	3,225,995	1,942,775
			-			-	-
TOTAL SPECIAL REVENUE FUNDS	\$ 3,996,744	\$ 10,904,898	\$ 14,901,642	\$ 3,501,304	\$ 6,804,070	\$ 10,305,375	\$ 4,596,267
DEBT SERVICE FUNDS:							
4110 - G.O. Bond Retirement	85,070	849,500	934,570		840,000	840,000	94,570
4210 - Water Bond Retirement	107,865	442,000	549,865		548,700	548,700	1,165
4310 - S.A. Bond Retirement	673	1,125,000	1,125,673		1,125,100	1,125,100	573
4410 - Income Tax Bond Retirement	336,718	617,065	953,783		618,000	618,000	335,783
4610 - Corridor 75 Park LTD TIF	94,472	-	94,472		-	-	94,472
TOTAL DEBT SERVICE FUNDS	624,799	3,033,565	3,658,364	-	3,131,800	3,131,800	526,564
CAPITAL PROJECT FUNDS:							
3101 - Capital Income Tax	581,324	985,842	1,567,166		816,700	816,700	750,466
3110 - Park Improvement	1,221,291	41,200	1,262,491		-	-	1,262,491
3120 - Capital Improvement	618,779	19,000	637,779		-	-	637,779
3620 - CPO TIF - Capital	24,880	-	24,880		-	-	24,880
6120 - Water Capital Improvements	92,110	706,000	798,110		-	-	798,110
6125 - Water Meter & Read System Repl	188,027	133,500	321,527		80,000	80,000	241,527
TOTAL CAPITAL PROJECTS	2,726,411	1,885,542	4,611,953	-	896,700	896,700	3,715,253
SPECIAL ASSESSMENT FUNDS:							
5110 - S.A. Street Lighting	18	250	268		-	-	268
TOTAL SPECIAL ASSESSMENTS	18	250	268	-	-	-	268
PROPRIETARY: ENTERPRISE FUNDS							
6110 - Water	1,726,206	3,309,905	5,036,111	693,662	1,597,430	2,291,091	2,745,020
6111 - Water Reserve	520,675	-	520,675		-	-	520,675
6210 - Sewer	39,791	1,146,100	1,185,891	84,473	1,100,000	1,184,473	1,418
6310 - Storm Water	115,690	322,668	438,358	178,427	206,573	384,999	53,359
6410 - Garbage	91,020	779,155	870,175	110,416	755,000	865,416	4,759
6510 - Cemetery	103,029	89,400	192,429	32,550	60,596	93,146	99,283
6610 - Streetlight	28,118	132,700	160,818		142,141	142,141	18,677
TOTAL ENTERPRISE FUNDS	\$ 2,624,528	\$ 5,779,928	\$ 8,404,456	\$ 1,099,526	\$ 3,861,738	\$ 4,961,265	\$ 3,443,192

FIDUCIARY:							
TRUST AND AGENCY FUNDS							
7100 - Cemetery Maintenance Trust	51,053	5,500	56,553		-	-	56,553
7110 - Mound Cemetery Trust	58,546	1,100	59,646		10,150	10,150	49,496
7120 - Long Street Trust	2,259	100	2,359		254	254	2,105
7310 - Fire Historic Preservation	1,471	-	1,471		-	-	1,471
7320 - Fire Loss Security	21,371	-	21,371		-	-	21,371
7410 - Drug Law Enforcement Trust	62,103	11,500	73,603		20,300	20,300	53,303
TOTAL TRUST AND AGENCY FUND	\$ 196,802	\$ 18,200	\$ 215,002	\$ -	\$ 30,704	\$ 30,704	\$ 184,299