

**EMERGENCY RESOLUTION NO. 39-2018**

A RESOLUTION ADOPTING THE TAX BUDGET FOR THE CITY OF MONROE, OHIO, FOR THE 2019 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, 2018, 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, 2019, 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, 2018.

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 the Tax Budget must be filed with the Butler and Warren County Auditors on or before July 20, 2018. Therefore, this measure shall take effect and be in full force from and after its passage.

PASSED: July 10, 2018

ATTEST:

  
Clerk of Council

APPROVED:

  
Mayor

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.

"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

City of MONROE

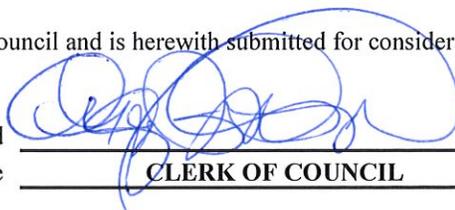
BUTLER & WARREN County, Ohio

(Date) July 3, 2018

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, 2019** 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 2015	Budget Year Actual 2016	Budget Year Actual 2017	Budget Year Estimated for 2018	Budget Year Estimated for 2019
<b>REVENUES</b>					
<b>Local Taxes</b>					
General Property Tax ----Real Estate	618,720	635,033	632,067	685,000	630,000
Municipal Income Tax	7,960,236	8,930,985	9,784,419	10,300,000	10,815,000
Municipal Income Tax (Restricted)	-	-	-	1,500,000	3,400,000
Hotel/Motel Tax	62,639	35,365	68,456	121,000	60,000
Admissions Tax	40,511	39,094	38,851	37,000	37,000
Other Local Taxes	-	-	-	-	-
<b>Total Local Taxes</b>	<b>\$ 8,682,106</b>	<b>\$ 9,640,477</b>	<b>\$ 10,523,793</b>	<b>\$ 12,643,000</b>	<b>\$ 14,942,000</b>
<b>Intergovernmental Revenues</b>					
Racino JEDD - Interchange	13,034	24,094	58,659	72,000	72,000
Racino JEDD - Unrestricted	47,003	86,888	211,538	265,000	265,000
Homestead/Rollback	59,538	60,137	60,160	60,000	60,000
Local Government	217,443	199,549	212,446	198,000	198,000
Inheritance (Estate) Tax	326	211	-	-	-
Cigarette Tax	417	332	332	350	350
Liquor & Beer Permits	15,321	10,183	12,024	10,000	10,000
Federal Grants or Aid	-	-	-	-	-
State Grants or Aid	61,388	86,287	7,525	-	-
Other Intergovernmental Revenue	-	-	-	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 414,470</b>	<b>\$ 467,680</b>	<b>\$ 562,684</b>	<b>\$ 605,350</b>	<b>\$ 605,350</b>
<b>Charges for Services</b>	<b>\$ 66,166</b>	<b>\$ 99,533</b>	<b>\$ 106,001</b>	<b>\$ 65,400</b>	<b>\$ 65,400</b>
<b>Fees, Licenses, &amp; Permits</b>					
Building Permits	474,493	438,821	996,618	555,000	555,000
Cable Franchise Fees	148,265	147,735	135,314	148,000	148,000
Other Fees, Licenses, & Permits	153,470	92,115	86,341	75,550	74,250
<b>Total Fees, Licenses, &amp; Permits</b>	<b>\$ 776,228</b>	<b>\$ 678,671</b>	<b>\$ 1,218,273</b>	<b>\$ 778,550</b>	<b>\$ 777,250</b>
<b>Investment Earnings</b>	<b>\$ 140,547</b>	<b>\$ 161,934</b>	<b>\$ 161,666</b>	<b>\$ 162,000</b>	<b>\$ 162,000</b>
<b>Fines &amp; Forfeitures</b>	<b>\$ 140,787</b>	<b>\$ 127,437</b>	<b>\$ 81,627</b>	<b>\$ 72,350</b>	<b>\$ 72,350</b>
<b>Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Revenue</b>	<b>\$ 25,415</b>	<b>\$ 52,778</b>	<b>\$ 58,429</b>	<b>\$ 12,300</b>	<b>\$ 10,000</b>
<b>Other Financing Sources:</b>					
Transfers	-	-	-	-	-
Advances	1,315,000	-	395,000	-	-
Other Sources	3,724	17,460	133,660	6,000	6,000
<b>Total Other Financing Sources</b>	<b>\$ 1,318,724</b>	<b>\$ 17,460</b>	<b>\$ 528,660</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>
<b>TOTAL REVENUE</b>	<b>11,564,442</b>	<b>11,245,970</b>	<b>13,241,132</b>	<b>14,344,950</b>	<b>16,640,350</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Budget Year Actual 2015	Budget Year Actual 2016	Budget Year Actual 2017	Budget Year Estimated for 2018	Budget Year Estimated for 2019
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	282,952	322,814	389,085	440,000	470,000
Operating Expenditures	49,741	97,320	31,384	50,000	73,000
Capital Outlay	81,743	32,506	-	-	-
Other Financing Uses	4,730,000	5,700,175	5,746,000	6,000,000	6,200,000
Total Security of Persons & Property	\$ 5,144,436	\$ 6,152,815	\$ 6,166,469	\$ 6,490,000	\$ 6,743,000
Leisure Time Activities					
Personal Services	106,729	137,473	234,469	236,000	237,000
Operating Expenditures	45,689	48,716	68,392	60,000	62,000
Total Leisure Time Activities	\$ 152,419	\$ 186,189	\$ 302,861	\$ 296,000	\$ 299,000
Basic Utility Services					
Operating Expenditures	194,497	264,286	299,718	310,000	320,000
Capital Outlay	4,883	5,000	-	-	-
Other Financing Uses	846,000	856,312	835,155	860,000	860,000
Total Basic Utility Services	\$ 1,045,380	\$ 1,125,598	\$ 1,134,873	\$ 1,170,000	\$ 1,180,000
General Government					
Personal Services	843,708	1,007,702	1,361,070	1,685,000	2,100,000
Operating Expenditures	1,232,129	1,455,767	2,203,918	2,340,000	2,460,000
Capital Outlay	-	57,720	44,843	-	-
Other Financing Uses	168,460	147,941	253,396	254,000	255,000
Total General Government	\$ 2,244,296	\$ 2,669,130	\$ 3,863,227	\$ 4,279,000	\$ 4,815,000
Other Uses of Funds					
Transfers	1,980,000	2,485,000	1,928,670	2,800,000	3,620,000
Advances	1,042,000	-	-	65,000	-
Other Uses of Funds	139,438	51,729	-	-	-
Total Other Uses of Funds	\$ 3,161,438	\$ 2,536,729	\$ 1,928,670	\$ 2,865,000	\$ 3,620,000
<b>TOTAL EXPENDITURES</b>	11,747,969	12,670,461	13,396,100	15,100,000	16,657,000
Revenues Over (Under) Expenditures	(183,527)	(1,424,491)	(154,967)	(755,050)	(16,650)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	6,885,401	6,701,874	5,277,383	5,122,416	4,367,366
Ending Cash Balance	6,701,874	5,277,383	5,122,416	4,367,366	4,350,716
Estimated Encumbrances (outstanding at year end)	500,098	705,113	648,333	500,000	500,000
Estimated Ending Unencumbered Fund Balance	6,201,776	4,572,270	4,474,083	3,867,366	3,850,716

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

DESCRIPTION	Budget Year Actual 2015	Budget Year Actual 2016	Budget Year Actual 2017	Budget Year Estimated for 2018	Budget Year Estimated for 2019
<b>REVENUE</b>					
General Property Tax ----Real Estate	489,864	495,293	477,904	492,000	492,000
Homestead/Rollback	34,821	35,299	35,191	35,000	35,000
Other Intergovernmental Revenue	-	12,333	305,226	524,000	219,000
Charges for Services	513,772	483,754	492,870	490,000	490,000
Fees, Licenses, & Permits	4	33	2	-	-
Other Revenue	1,953	4,830	6,275	16,000	4,000
Other Financing Sources	2,101,618	2,526,411	2,686,251	3,000,000	3,450,000
<b>TOTAL REVENUE</b>	<b>\$ 3,142,033</b>	<b>\$ 3,557,952</b>	<b>\$ 4,003,718</b>	<b>\$ 4,557,000</b>	<b>\$ 4,690,000</b>
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	2,693,261	2,944,592	3,498,306	4,000,000	4,140,000
Operating Expenditures	377,182	426,888	541,043	555,000	572,000
Capital Outlay	28,382	89,815	13,552	-	-
Other Financing Uses	3,286	239	2,107	2,000	2,000
Total Security of Persons & Property	<b>\$ 3,102,111</b>	<b>\$ 3,461,534</b>	<b>\$ 4,055,008</b>	<b>\$ 4,557,000</b>	<b>\$ 4,714,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,102,111</b>	<b>\$ 3,461,534</b>	<b>\$ 4,055,008</b>	<b>\$ 4,557,000</b>	<b>\$ 4,714,000</b>
Revenues Over (Under) Expenditures	39,922	96,418	(51,289)	-	(24,000)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	39,764	79,686	176,104	124,815	124,815
Ending Cash Balance	79,686	176,104	124,815	124,815	100,815
Estimated Encumbrances (outstanding at year end)	66,911	106,463	68,102	70,000	70,000
Estimated Ending Unencumbered Fund Balance	12,776	69,641	56,713	54,815	30,815

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DESCRIPTION	Budget Year Actual <u>2015</u>	Budget Year Actual <u>2016</u>	Budget Year Actual <u>2017</u>	Budget Year Estimated for <u>2018</u>	Budget Year Estimated for <u>2019</u>
<b>REVENUE</b>					
General Property Tax ----Real Estate	548,328	569,882	574,408	573,000	573,000
Homestead/Rollback	49,544	49,505	49,553	49,500	49,500
Other Intergovernmental Revenue	-	-	-	-	-
Other Financing Sources	1,988	2,079	-	-	-
<b>TOTAL REVENUE</b>	\$ 599,860	\$ 621,466	\$ 623,961	\$ 622,500	\$ 622,500
<b>EXPENDITURES</b>					
Security of Persons & Property					
Operating Expenditures	601,437	621,453	628,000	620,000	620,000
Total Security of Persons & Property	\$ 601,437	\$ 621,453	\$ 628,000	\$ 620,000	\$ 620,000
<b>TOTAL EXPENDITURES</b>	\$ 601,437	\$ 621,453	\$ 628,000	\$ 620,000	\$ 620,000
Revenues Over (Under) Expenditures	(1,577)	13	(4,039)	2,500	2,500
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	5,676	4,099	4,112	74	2,574
Ending Cash Balance	4,099	4,112	74	2,574	5,074
Estimated Encumbrances (outstanding at year end)	-	-	-	-	-
Estimated Ending Unencumbered Fund Balance	4,099	4,112	74	2,574	5,074

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DESCRIPTION	Budget Year Actual 2015	Budget Year Actual 2016	Budget Year Actual 2017	Budget Year Estimated for 2018	Budget Year Estimated for 2019
<b>REVENUE</b>					
General Property Tax ----Real Estate	489,864	504,476	495,761	496,000	496,000
Homestead/Rollback	61,694	62,789	63,666	63,000	63,000
Other Intergovernmental Revenue	10,161	13,756	9,654	8,500	8,500
Charges for Services	49,372	48,323	50,020	49,400	49,400
Other Revenue	883	12,172	13,283	4,000	-
Other Financing Sources	2,633,118	3,222,818	3,061,000	3,700,000	4,070,000
<b>TOTAL REVENUE</b>	<b>\$ 3,245,093</b>	<b>\$ 3,864,333</b>	<b>\$ 3,693,384</b>	<b>\$ 4,320,900</b>	<b>\$ 4,686,900</b>
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	2,646,974	3,092,946	3,273,791	3,700,000	4,028,000
Operating Expenditures	430,123	479,544	521,721	600,000	650,000
Capital Outlay	107,327	229,743	65,136	-	-
Other Financing Uses	-	-	-	-	-
Total Security of Persons & Property	<b>\$ 3,184,425</b>	<b>\$ 3,802,233</b>	<b>\$ 3,860,648</b>	<b>\$ 4,300,000</b>	<b>\$ 4,678,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,184,425</b>	<b>\$ 3,802,233</b>	<b>\$ 3,860,648</b>	<b>\$ 4,300,000</b>	<b>\$ 4,678,000</b>
Revenues Over (Under) Expenditures	60,668	62,100	(167,264)	20,900	8,900
Beginning Unencumbered Fund Balance (Use Actual Cash Balance)	158,101	218,769	280,869	113,605	134,505
Ending Cash Balance	218,769	280,869	113,605	134,505	143,405
Estimated Encumbrances (outstanding at year end)	209,051	173,741	39,652	50,000	50,000
Estimated Ending Unencumbered Fund Balance	9,718	107,128	73,953	84,505	93,405

EXHIBIT III

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FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2019	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2019
				Personal Services	Other	Total	
<b>SPECIAL REVENUE:</b>							
2210 - Street	170,000	1,500,000	1,670,000	350,000	1,120,000	1,470,000	200,000
2220 - State Highway	173,000	58,000	231,000	-	31,000	31,000	200,000
2230 - Motor Vehicle License	260,000	125,000	385,000	-	50,000	50,000	335,000
2330 - Public Safety FEMA Grant	18,500	32,000	50,500	-	32,000	32,000	18,500
2340 - Dept of Public Safety Grant	1,500	-	1,500	-	-	-	1,500
2420 - DARE Grant	26,000	10,000	36,000	10,000	5,000	15,000	21,000
2430 - Enforcement & Education	3,500	700	4,200	-	-	-	4,200
2440 - Federal Asset Forfeiture	12,500	-	12,500	-	-	-	12,500
2450 - Ohio Peace Officer Training	4,000	11,500	15,500	-	-	-	15,500
2510 - Court Technology Improvement	50,000	7,000	57,000	-	20,000	20,000	37,000
2620 - 2004 TIFs	2,000,000	2,100,000	4,100,000	-	2,200,000	2,200,000	1,900,000
2720 - 2004 RIDs	1,150,000	3,000,000	4,150,000	-	3,200,000	3,200,000	950,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 3,869,000</b>	<b>\$ 6,844,200</b>	<b>\$ 10,713,200</b>	<b>\$ 360,000</b>	<b>\$ 6,658,000</b>	<b>\$ 7,018,000</b>	<b>\$ 3,695,200</b>
<b>DEBT SERVICE FUNDS:</b>							
4110 - G.O. Bond Retirement	60,000	1,350,000	1,410,000	-	1,350,000	1,350,000	60,000
4210 - Water Bond Retirement	158,000	600,000	758,000	-	600,000	600,000	158,000
4310 - S.A. Bond Retirement	30,000	750,000	780,000	-	750,000	750,000	30,000
4610 - Corridor 75 Park LTD TIF	100	-	100	-	-	-	100
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>248,100</b>	<b>2,700,000</b>	<b>2,948,100</b>	<b>-</b>	<b>2,700,000</b>	<b>2,700,000</b>	<b>248,100</b>
<b>CAPITAL PROJECT FUNDS:</b>							
3110 - Park Improvement	100,000	50,000	150,000	-	50,000	50,000	100,000
3120 - Capital Improvement	200,000	550,000	750,000	-	550,000	550,000	200,000
3620 - CPO TIF - Capital	24,880	-	24,880	-	-	-	24,880
6120 - Water Capital Improvements	50,000	100,000	150,000	-	100,000	100,000	50,000
6125 - Water Meter & Read System Repl	100,000	130,000	230,000	-	130,000	130,000	100,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>474,880</b>	<b>830,000</b>	<b>1,304,880</b>	<b>-</b>	<b>830,000</b>	<b>830,000</b>	<b>474,880</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
6110 - Water	1,400,000	2,600,000	4,000,000	400,000	1,900,000	2,300,000	1,700,000
6210 - Sewer	45,000	1,100,000	1,145,000	85,000	1,000,000	1,085,000	60,000
6310 - Storm Water	5,000	400,000	405,000	200,000	200,000	400,000	5,000
6410 - Garbage	250,000	750,000	1,000,000	65,000	650,000	715,000	285,000
6510 - Cemetery	10,000	100,000	110,000	35,000	65,000	100,000	10,000
6610 - Streetlight	-	130,000	130,000	-	130,000	130,000	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 1,710,000</b>	<b>\$ 5,080,000</b>	<b>\$ 6,790,000</b>	<b>\$ 785,000</b>	<b>\$ 3,945,000</b>	<b>\$ 4,730,000</b>	<b>\$ 2,060,000</b>
<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS</b>							
7100 - Cemetery Maintenance Trust	20,000	4,800	24,800	-	-	-	24,800
7110 - Mound Cemetery Trust	62,000	900	62,900	-	-	-	62,900
7120 - Long Street Trust	2,000	50	2,050	-	100	100	1,950
7310 - Fire Historic Preservation	1,000	-	1,000	-	-	-	1,000
7320 - Fire Loss Security	30,000	-	30,000	-	10,000	10,000	20,000
7410 - Drug Law Enforcement Trust	55,000	6,900	61,000	-	10,815	10,815	50,185
8110 - Employee Flexible Spending	-	-	-	-	-	-	-
<b>TOTAL TRUST AND AGENCY FUNDS</b>	<b>\$ 170,000</b>	<b>\$ 11,750</b>	<b>\$ 181,750</b>	<b>\$ -</b>	<b>\$ 20,915</b>	<b>\$ 20,915</b>	<b>\$ 160,835</b>