

**EMERGENCY RESOLUTION NO. 29-2019**

A RESOLUTION ADOPTING THE TAX BUDGET FOR THE CITY OF MONROE, OHIO, FOR THE 2020 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, 2019, pursuant to the Ohio Revised Code.

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

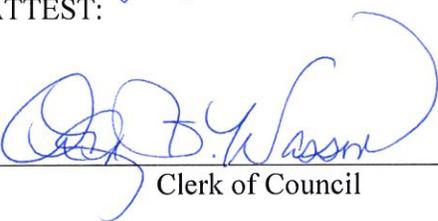
SECTION 1: The Tax Budget for the fiscal year of the City ending December 31, 2020, in the form marked Exhibit "A" attached hereto and made a part hereof is hereby adopted as the Tax Budget for the City for the next succeeding fiscal year.

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, 2019.

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, 2019. Therefore, this measure shall take effect and be in full force from and after its passage.

PASSED: July 9, 2019

ATTEST:

  
Clerk of Council

APPROVED:

  
Mayor

City of MONROE

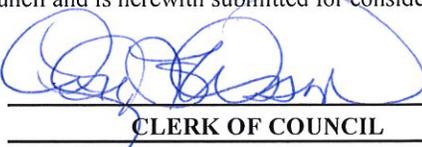
BUTLER & WARREN County, Ohio

(Date) July 2, 2019

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, 2020** has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed   
Title CLERK OF COUNCIL

FUND NAME: GENERAL FUND (1110)  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

**EXHIBIT I**

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Budget Year Actual 2016	Budget Year Actual 2017	Budget Year Actual 2018	Budget Year Estimated for 2019	Budget Year Estimated for 2020
<b>REVENUES</b>					
<b>Local Taxes</b>					
General Property Tax ----Real Estate	635,033	632,067	678,998	703,000	695,000
Municipal Income Tax	8,930,985	9,784,419	8,989,283	12,000,000	12,500,000
Hotel/Motel Tax	35,365	68,456	129,601	70,000	75,000
Admissions Tax	39,094	38,851	35,368	34,000	32,000
<b>Total Local Taxes</b>	<b>\$ 9,640,477</b>	<b>\$ 10,523,793</b>	<b>\$ 9,833,251</b>	<b>\$ 12,807,000</b>	<b>\$ 13,302,000</b>
<b>State Shared Taxes</b>					
Homestead/Rollback	60,137	60,160	65,282	66,200	65,000
Local Government	199,549	212,446	208,032	207,000	205,000
Inheritance (Estate) Tax	211	-	-	-	-
Cigarette Tax	332	332	332	330	330
Liquor & Beer Permits	10,183	12,024	9,846	10,200	9,000
<b>Total State Shared Taxes</b>	<b>\$ 270,411</b>	<b>\$ 284,962</b>	<b>\$ 283,492</b>	<b>\$ 283,730</b>	<b>\$ 279,330</b>
<b>Intergovernmental Revenues</b>					
Racino JEDD - Interchange	24,094	58,659	75,303	88,000	103,000
Racino JEDD - Unrestricted	86,888	211,538	271,560	315,000	353,000
Federal Grants or Aid	-	-	-	-	-
State Grants or Aid	86,287	7,525	5,000	-	-
Other Intergovernmental Revenue	-	-	-	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 197,269</b>	<b>\$ 277,722</b>	<b>\$ 351,863</b>	<b>\$ 403,000</b>	<b>\$ 456,000</b>
<b>Charges for Services</b>	<b>\$ 99,533</b>	<b>\$ 106,001</b>	<b>\$ 273,600</b>	<b>\$ 279,950</b>	<b>279,400</b>
<b>Fines &amp; Forfeitures</b>	<b>\$ 127,437</b>	<b>\$ 81,627</b>	<b>\$ 66,845</b>	<b>\$ 74,150</b>	<b>71,800</b>
<b>Fees, Licenses, &amp; Permits</b>					
Building Permits	438,821	996,618	691,773	450,000	500,000
Cable Franchise Fees	147,735	135,314	150,539	145,000	145,000
Other Fees, Licenses, & Permits	92,127	86,341	73,547	64,280	76,030
<b>Total Fees, Licenses, &amp; Permits</b>	<b>\$ 678,683</b>	<b>\$ 1,218,273</b>	<b>\$ 915,858</b>	<b>\$ 659,280</b>	<b>\$ 721,030</b>
<b>Special Assessments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Investment Earnings</b>	<b>\$ 161,934</b>	<b>\$ 161,666</b>	<b>\$ 190,585</b>	<b>\$ 190,000</b>	<b>\$ 195,000</b>
<b>Other Revenue</b>	<b>\$ 52,778</b>	<b>\$ 58,429</b>	<b>\$ 128,483</b>	<b>\$ 12,700</b>	<b>\$ 12,700</b>
<b>Other Financing Sources:</b>					
Transfers	-	-	-	-	-
Advances	-	395,000	455,000	30,000	-
Other Sources	17,460	133,660	16,416	15,000	15,000
<b>Total Other Financing Sources</b>	<b>\$ 17,460</b>	<b>\$ 528,660</b>	<b>\$ 471,416</b>	<b>\$ 45,000</b>	<b>\$ 15,000</b>
<b>TOTAL REVENUE</b>	<b>11,245,982</b>	<b>13,241,132</b>	<b>12,515,635</b>	<b>14,754,810</b>	<b>15,332,260</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Budget Year Actual 2016	Budget Year Actual 2017	Budget Year Actual 2018	Budget Year Estimated for 2019	Budget Year Estimated for 2020
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	322,814	389,085	396,584	463,887	483,000
Operating Expenditures	97,320	31,384	29,969	102,150	67,000
Capital Outlay	32,506	-	-	-	-
Other Financing Uses	5,700,175	5,746,000	6,452,000	7,350,000	7,552,000
Total Security of Persons & Property	\$ 6,152,815	\$ 6,166,469	\$ 6,878,553	\$ 7,916,037	\$ 8,102,000
Leisure Time Activities					
Personal Services	137,473	234,469	210,293	249,983	270,000
Operating Expenditures	48,716	68,392	55,516	145,550	130,000
Total Leisure Time Activities	\$ 186,189	\$ 302,861	\$ 265,808	\$ 395,533	\$ 400,000
Basic Utility Services					
Operating Expenditures	264,286	299,718	274,712	399,200	385,000
Capital Outlay	5,000	-	-	-	-
Other Financing Uses	856,312	835,155	1,242,300	1,720,000	1,700,000
Total Basic Utility Services	\$ 1,125,598	\$ 1,134,873	\$ 1,517,012	\$ 2,119,200	\$ 2,085,000
General Government					
Personal Services	1,007,702	1,361,070	1,464,996	1,647,466	1,778,000
Operating Expenditures	1,455,767	2,203,918	1,795,845	2,213,505	2,579,000
Capital Outlay	57,720	44,843	-	-	-
Other Financing Uses	147,941	253,396	270,469	604,000	622,000
Total General Government	\$ 2,669,130	\$ 3,863,227	\$ 3,531,310	\$ 4,464,971	\$ 4,979,000
Other Uses of Funds					
Transfers	2,485,000	1,928,670	1,633,500	1,716,852	1,000,000
Advances	-	-	65,000	-	-
Other Uses of Funds	51,741	(22,050)	(36,084)	-	-
Total Other Uses of Funds	\$ 2,536,741	\$ 1,906,620	\$ 1,662,416	\$ 1,716,852	\$ 1,000,000
<b>TOTAL EXPENDITURES</b>	12,670,473	13,374,050	13,855,099	16,612,593	16,566,000
Revenues Over (Under) Expenditures	(1,424,491)	(132,917)	(1,339,465)	(1,857,783)	(1,233,740)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	6,701,874	5,277,383	5,144,466	3,805,001	1,947,218
Ending Cash Balance	5,277,383	5,144,466	3,805,001	1,947,218	713,478
Estimated Encumbrances (outstanding at year end)	705,113	672,334	664,910	550,000	550,000
Estimated Ending Unencumbered Fund Balance	4,572,270	4,472,132	3,140,091	1,397,218	163,478

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>2016</u>	Budget Year Actual <u>2017</u>	Budget Year Actual <u>2018</u>	Budget Year Estimated for <u>2019</u>	Budget Year Estimated for <u>2020</u>
<b>REVENUE</b>					
General Property Tax ----Real Estate	495,293	477,904	498,036	511,000	511,000
Homestead/Rollback	35,299	35,191	35,025	35,000	35,000
Other Intergovernmental Revenue	12,333	305,226	550,074	317,500	-
Charges for Services	483,754	492,870	459,127	485,000	455,000
Other Revenue	4,862	6,277	15,685	3,030	3,030
Other Financing Sources	2,526,411	2,686,251	2,897,000	3,451,750	3,653,000
<b>TOTAL REVENUE</b>	\$ 3,557,952	\$ 4,003,718	\$ 4,454,947	\$ 4,803,280	\$ 4,657,030
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	2,944,592	3,498,306	3,888,399	4,052,285	4,227,000
Operating Expenditures	427,128	543,149	506,712	615,600	630,000
Capital Outlay	89,815	13,552	20,000	17,500	-
Other (Unpaid Liabilities)	34,636	(9,659)	(12,286)	-	-
Total Security of Persons & Property	\$ 3,496,170	\$ 4,045,349	\$ 4,402,824	\$ 4,685,385	\$ 4,857,000
<b>TOTAL EXPENDITURES</b>	\$ 3,496,170	\$ 4,045,349	\$ 4,402,824	\$ 4,685,385	\$ 4,857,000
Revenues Over (Under) Expenditures	61,782	(41,630)	52,123	117,895	(199,970)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	79,686	141,468	99,838	151,961	269,856
Ending Cash Balance	141,468	99,838	151,961	269,856	69,886
Estimated Encumbrances (outstanding at year end)	106,463	68,102	136,919	50,000	50,000
Estimated Ending Unencumbered Fund Balance	35,005	31,736	15,041	219,856	19,886

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DESCRIPTION	Budget Year Actual <u>2016</u>	Budget Year Actual <u>2017</u>	Budget Year Actual <u>2018</u>	Budget Year Estimated for <u>2019</u>	Budget Year Estimated for <u>2020</u>
<b>REVENUE</b>					
General Property Tax ----Real Estate	569,882	574,408	559,804	582,000	582,000
Homestead/Rollback	49,505	49,553	48,919	49,500	49,000
Other Financing Sources	2,079	-	-	1,440	-
<b>TOTAL REVENUE</b>	\$ 621,466	\$ 623,961	\$ 608,723	\$ 632,940	\$ 631,000
<b>EXPENDITURES</b>					
Security of Persons & Property					
Operating Expenditures	621,453	628,000	608,701	620,400	631,000
Total Security of Persons & Property	\$ 621,453	\$ 628,000	\$ 608,701	\$ 620,400	\$ 631,000
<b>TOTAL EXPENDITURES</b>	\$ 621,453	\$ 628,000	\$ 608,701	\$ 620,400	\$ 631,000
Revenues Over (Under) Expenditures	13	(4,039)	22	12,540	-
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	4,099	4,112	74	95	12,635
Ending Cash Balance	4,112	74	95	12,635	12,635
Estimated Encumbrances (outstanding at year end)	-	-	-	-	-
Estimated Ending Unencumbered Fund Balance	4,112	74	95	12,635	12,635

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DESCRIPTION	Budget Year Actual <u>2016</u>	Budget Year Actual <u>2017</u>	Budget Year Actual <u>2018</u>	Budget Year Estimated for <u>2019</u>	Budget Year Estimated for <u>2020</u>
<b>REVENUE</b>					
General Property Tax ----Real Estate	504,476	495,761	498,036	511,000	509,000
Homestead/Rollback	62,789	63,666	65,895	66,000	67,000
Other Intergovernmental Revenue	13,756	9,654	4,112	4,000	4,000
Charges for Services	48,323	50,020	45,904	120,020	116,500
Other Revenue	12,172	13,283	5,285	20,580	9,000
Other Financing Sources	3,222,818	3,061,000	3,559,010	3,900,000	4,012,000
<b>TOTAL REVENUE</b>	\$ 3,864,333	\$ 3,693,384	\$ 4,178,243	\$ 4,621,600	\$ 4,717,500
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	3,092,946	3,273,791	3,557,825	3,972,561	4,149,000
Operating Expenditures	479,544	521,721	501,660	587,100	622,000
Capital Outlay	229,743	65,136	-	-	-
Other (Unpaid Liabilities)	11,591	32,496	58,574	-	-
Total Security of Persons & Property	\$ 3,813,825	\$ 3,893,144	\$ 4,118,059	\$ 4,559,661	\$ 4,771,000
<b>TOTAL EXPENDITURES</b>	\$ 3,813,825	\$ 3,893,144	\$ 4,118,059	\$ 4,559,661	\$ 4,771,000
Revenues Over (Under) Expenditures	50,508	(199,760)	60,184	61,939	(53,500)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance)	218,769	269,277	69,517	129,702	191,641
Ending Cash Balance	269,277	69,517	129,702	191,641	138,141
Estimated Encumbrances (outstanding at year end)	173,741	39,652	113,847	50,000	50,000
Estimated Ending Unencumbered Fund Balance	95,536	29,865	15,854	141,641	88,141

\*

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2020	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/30/2020
				Personal Services	Other	Total	
<b>SPECIAL REVENUE:</b>							
2XXX - Public Safety Income Tax	99,462	1,500,000	1,599,462		1,500,000	1,500,000	99,462
2210 - Street	6,213	2,000,000	2,006,213	1,600,000	406,000	2,006,000	213
2220 - State Highway	210,739	61,000	271,739		200,000	200,000	71,739
2230 - Motor Vehicle License	376,637	128,000	504,637		300,000	300,000	204,637
2330 - Public Safety FEMA Grant	29,299	10,000	39,299		39,000	39,000	299
2340 - Dept of Public Safety Grant	1,523	-	1,523		1,500	1,500	23
2420 - DARE Grant	49	9,000	9,049	5,000	4,000	9,000	49
2430 - Enforcement & Education	6,303	900	7,203		7,000	7,000	203
2440 - Federal Asset Forfeiture	1,235	-	1,235		1,200	1,200	35
2450 - Ohio Peace Officer Training	22,560	-	22,560		22,000	22,000	560
2510 - Court Technology Improvement	4,276	6,000	10,276		10,000	10,000	276
2620 - 2004 TIFs	1,443,078	2,500,000	3,943,078		2,700,000	2,700,000	1,243,078
2720 - 2004 RIDs	547,495	3,650,000	4,197,495		4,000,000	4,000,000	197,495
			-			-	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 2,748,869</b>	<b>\$ 9,864,900</b>	<b>\$12,613,769</b>	<b>\$ 1,605,000</b>	<b>\$ 9,190,700</b>	<b>\$10,795,700</b>	<b>\$ 1,818,069</b>
<b>DEBT SERVICE FUNDS:</b>							
4110 - G.O. Bond Retirement	97,094	1,360,000	1,457,094		1,400,000	1,400,000	57,094
4210 - Water Bond Retirement	377,319	610,000	987,319		700,000	700,000	287,319
4310 - S.A. Bond Retirement	185	850,000	850,185		850,000	850,000	185
4610 - Corridor 75 Park LTD TIF	4,676	-	4,676		4,676	4,676	0
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>479,274</b>	<b>2,820,000</b>	<b>3,299,274</b>	<b>-</b>	<b>2,954,676</b>	<b>2,954,676</b>	<b>344,598</b>
<b>CAPITAL PROJECT FUNDS:</b>							
3XXX - Capital Income Tax	2,627	645,000	647,627		645,000	645,000	2,627
3110 - Park Improvement	43,568	400,000	443,568		440,000	440,000	3,568
3120 - Capital Improvement	1,431	2,000,000	2,001,431		2,000,000	2,000,000	1,431
3620 - CPO TIF - Capital	24,880	-	24,880		-	-	24,880
6120 - Water Capital Improvements	6,877	900,000	906,877		900,000	900,000	6,877
6125 - Water Meter & Read System Repi	108,932	132,000	240,932		240,000	240,000	932
<b>TOTAL CAPITAL PROJECTS</b>	<b>188,315</b>	<b>4,077,000</b>	<b>4,265,315</b>	<b>-</b>	<b>4,225,000</b>	<b>4,225,000</b>	<b>40,315</b>
<b>SPECIAL ASSESSMENT FUNDS:</b>							
5110 - S.A. Street Lighting	10,450	250	10,700		10,700	10,700	0
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>10,450</b>	<b>250</b>	<b>10,700</b>	<b>-</b>	<b>10,700</b>	<b>10,700</b>	<b>0</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
6110 - Water	1,052,467	2,900,000	3,952,467	650,000	2,850,000	3,500,000	452,467
6111 - Water Reserve	520,675	-	520,675		-	-	520,675
6210 - Sewer	160,682	1,147,000	1,307,682	80,000	1,130,000	1,210,000	97,682
6310 - Storm Water	158,435	308,000	466,435	180,000	250,000	430,000	36,435
6410 - Garbage	298,905	765,000	1,063,905	105,000	950,000	1,055,000	8,905
6510 - Cemetery	40,796	140,000	180,796	30,000	150,000	180,000	796
6610 - Streetlight	10,424	130,000	140,424		140,000	140,000	424
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 2,242,384</b>	<b>\$ 5,390,000</b>	<b>\$ 7,632,384</b>	<b>\$ 1,045,000</b>	<b>\$ 5,470,000</b>	<b>\$ 6,515,000</b>	<b>\$ 1,117,384</b>

<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS</b>							
7100 - Cemetery Maintenance Trust	44,367	5,000	49,367		-	-	49,367
7110 - Mound Cemetery Trust	57,151	1,000	58,151		50,000	50,000	8,151
7120 - Long Street Trust	2,221	100	2,321		2,000	2,000	321
7310 - Fire Historic Preservation	1,471	-	1,471		-	-	1,471
7320 - Fire Loss Security	71	-	71		-	-	71
7410 - Drug Law Enforcement Trust	49,532	7,000	56,532		40,000	40,000	16,532
<b>TOTAL TRUST AND AGENCY FUND</b>	<b>\$ 154,812</b>	<b>\$ 13,100</b>	<b>\$ 167,912</b>	<b>\$ -</b>	<b>\$ 92,000</b>	<b>\$ 92,000</b>	<b>\$ 75,912</b>