

**EMERGENCY RESOLUTION NO. 43-2014**

A RESOLUTION ADOPTING THE TAX BUDGET FOR THE CITY OF MONROE, OHIO FOR THE 2015 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 and file it with the Butler and Warren County Auditors before July 20, 2014 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, 2015, in the form marked Exhibit "1" 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, 2014.

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 it is required by law to adopt such Tax Budget and file with the County Auditors on or before July 20, 2014. Therefore, this measure shall take effect and be in full force from and after its passage.

PASSED: July 8, 2014

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 that 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

## EXHIBIT 1

## Comparative and Estimated Receipts, Disbursements and Balances

GENERAL FUND	For 2011 Actual	For 2012 Actual	For 2013 Actual	Current Year Estimated For 2014	Budget Year Estimated For 2015
<b>General Fund - Receipts</b>					
<b>Local Taxes</b>					
General Property Tax	681,125	674,220	618,450	630,819	643,435
Municipal Income Tax	6,427,981	6,368,870	6,680,322	7,014,338	7,224,768
Hotel Tax	56,251	47,905	64,012	55,092	56,194
Admissions Tax	9,717	41,685	43,387	43,387	43,387
<b>Total Local Taxes</b>	<b>7,175,074</b>	<b>7,132,680</b>	<b>7,396,171</b>	<b>7,743,636</b>	<b>7,967,784</b>
<b>Intergovernmental Revenues</b>					
Homestead and Rollback	69,369	70,182	66,006	65,000	65,000
Local Government	247,702	271,681	217,816	217,816	217,816
State Reimbursements	110,339	73	-	-	-
Inheritance Tax	156,321	329,516	559,552	-	-
Cigarette Tax	407	439	412	400	400
Liquor and Beer Permits	8,431	9,483	12,558	12,500	12,500
Other Intergovernmental Revenue	5,000	0	393	-	38,000
<b>Total Intergovernmental Revenues</b>	<b>597,569</b>	<b>681,374</b>	<b>856,737</b>	<b>295,716</b>	<b>333,716</b>
<b>Fines, Costs &amp; Forfeitures</b>	<b>139,086</b>	<b>159,784</b>	<b>153,507</b>	<b>158,112</b>	<b>162,856</b>
<b>Other Financing Sources</b>					
Interest	142,588	165,507	133,556	145,000	145,000
Building Permits	355,733	246,943	478,310	492,659	507,439
Misc. Franchise & Commissions	146,345	154,787	162,517	155,000	155,000
Special Assessments-Demolition	0	22,123	-	-	-
Reimbursements	18,298	1,160,488	69,408	-	-
Charges for Services	37,121	4,385	6,557	6,557	6,557
Grants & Donations	500	0	-	-	-
Sale of Fixed Assets	11,525	0	1	-	-
Rent and Leases	48,395	49,488	50,572	50,500	50,500
Miscellaneous	5,836	12,271	267,539	3,265	3,363
Transfers and Advances In	0	0	2,189	145,000	125,000
<b>Total Other Financing Sources</b>	<b>766,341</b>	<b>1,815,972</b>	<b>1,160,647</b>	<b>997,981</b>	<b>992,859</b>
<b>TOTAL REVENUE</b>	<b>8,678,070</b>	<b>9,789,810</b>	<b>9,567,062</b>	<b>9,195,445</b>	<b>9,457,215</b>

DESCRIPTION					EXHIBIT I	
	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	CURRENT YEAR ESTIMATED FOR 2014	BUDGET YEAR ESTIMATED FOR 2015	
<b>EXPENDITURES</b>						
<b>Security of Persons and Property</b>						
Personal Services	359,498	323,685	283,216	315,000	315,000	
Operating Expenditures	62,270	16,734	63,875	164,000	167,280	
Transfers Out	3,956,328	3,994,000	4,400,800	4,764,717	4,832,999	
<b>Total Security of Persons and Property</b>	<b>4,378,096</b>	<b>4,334,419</b>	<b>4,747,891</b>	<b>5,243,717</b>	<b>5,315,279</b>	
<b>Parks and Recreation</b>						
Personal Services	173,963	136,920	124,229	54,400	54,400	
Operating Expenditures	51,856	52,204	40,161	67,000	68,340	
<b>Total Parks and Recreation</b>	<b>225,819</b>	<b>189,124</b>	<b>164,390</b>	<b>121,400</b>	<b>122,740</b>	
<b>Public Works</b>						
Personal Services	104	-	-	-	-	
Operating Expenditures	206,973	131,859	214,352	275,000	280,500	
Capital Outlay	6,845	-	-	-	-	
Transfers Out	260,642	92,000	275,000	887,649	888,370	
<b>Total Public Works</b>	<b>474,566</b>	<b>223,859</b>	<b>489,352</b>	<b>1,162,649</b>	<b>1,168,870</b>	
<b>General Government</b>						
Personal Services	923,775	828,301	680,978	933,494	936,095	
Operating Expenditures	1,095,058	1,003,772	831,364	1,580,100	1,535,982	
Capital Outlay	507,908	500,000	1,250,000	550,000	550,000	
Other	109,633	114,205	129,792	150,000	150,000	
Advances Out	-	-	470,000	-	-	
Transfers Out	409,910	679,613	1,400,000	621,743	591,114	
<b>Total General Government</b>	<b>3,046,284</b>	<b>3,125,891</b>	<b>4,762,134</b>	<b>3,835,337</b>	<b>3,763,191</b>	
<b>TOTAL EXPENDITURES</b>	<b>8,124,763</b>	<b>7,873,293</b>	<b>10,163,767</b>	<b>10,363,103</b>	<b>10,370,080</b>	
<b>Revenues over/(under) Expenditures</b>	1,665,047	1,916,517	(596,705)	(1,167,658)	(912,865)	
<b>Beginning Balance</b>	5,563,255	6,085,964	8,002,481	7,405,776	6,238,118	
<b>Ending Cash Fund Balance</b>	6,085,964	8,002,481	7,405,776	6,238,118	5,325,253	
<b>Estimated Encumbrances (outstanding at year end)</b>	503,709	505,212	330,089	400,000	400,000	
<b>Estimated Ending Unencumbered Fund Balance</b>	5,365,428	7,497,269	7,075,687	5,838,118	4,925,253	

DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	CURRENT YEAR ESTIMATED FOR 2014	BUDGET YEAR ESTIMATED FOR 2015
<b>REVENUE</b>					
General Property Tax	495,792	514,856	492,210	502,054	512,095
Homestead and Rollback	32,198	33,182	39,306	31,200	31,200
Intergovernmental	58,895	79	45,040	-	-
Charge for Services	657,829	651,852	541,801	617,482	617,482
Miscellaneous	6,120	1,550	-	-	-
Donations	1,000	5,500	2,247	-	-
Grants	-	27,631	-	-	-
Transfers In	2,456,331	2,364,000	2,009,800	2,019,264	2,082,899
<b>TOTAL REVENUE</b>	<b>3,708,165</b>	<b>3,598,650</b>	<b>3,130,404</b>	<b>3,170,000</b>	<b>3,243,676</b>
<b>EXPENDITURES</b>					
Personal Service	3,214,786	3,135,049	2,631,488	2,670,000	2,733,676
Operating Expenditures	513,661	457,598	461,628	500,000	510,000
<b>TOTAL EXPENDITURES</b>	<b>3,728,447</b>	<b>3,592,647</b>	<b>3,093,114</b>	<b>3,170,000</b>	<b>3,243,676</b>
Revenues over/(under) Expenditures	(20,282)	6,003	37,290	-	-
Beginning Balance	90,918	70,636	76,639	113,929	113,929
Ending Cash Fund Balance	70,636	76,639	113,929	113,929	113,929
Estimated Encumbrances (outstanding at year end)	66,945	66,945	95,047	80,000	80,000
Estimated Ending Unencumbered Fund Balance	660	9,694	18,882	33,929	33,929

DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	CURRENT YEAR ESTIMATED FOR 2014	BUDGET YEAR ESTIMATED FOR 2015
<b>REVENUE</b>					
General Personal Property	495,792	512,485	492,210	502,054	512,095
Homestead and Rollback	32,198	33,181	44,051	31,200	31,200
Intergovernmental	64,085	78	-	-	-
Fines, Costs, and Forfeitures	625	1,919	4,255	-	-
Charge for Services	160,741	124,580	105,734	105,734	105,734
Donations	4,075	2,274	13,190	-	-
Miscellaneous	2,707	1,781	59,525	-	-
Grants	-	9,739	9,717	-	-
Transfers In	2,250,000	2,275,000	2,391,000	2,747,868	2,752,516
<b>TOTAL REVENUE</b>	<b>3,010,223</b>	<b>2,961,037</b>	<b>3,119,682</b>	<b>3,386,856</b>	<b>3,401,545</b>
<b>EXPENDITURES</b>					
Personal Service	2,606,470	2,595,040	2,579,852	2,652,415	2,652,415
Operating Expenditures	339,883	311,895	336,858	537,441	548,190
Capital Outlay	62,500	50,795	152,801	197,000	200,940
<b>TOTAL EXPENDITURES</b>	<b>3,008,853</b>	<b>2,957,730</b>	<b>3,069,511</b>	<b>3,386,856</b>	<b>3,401,545</b>
Revenues over/(under) Expenditures	1,370	3,307	50,171	-	0
Beginning Balance	66,995	68,365	71,672	121,843	121,843
Ending Cash Fund Balance	68,365	71,672	121,843	121,843	121,843
Estimated Encumbrances (outstanding at year end)	53,702	53,702	53,702	-	-
Estimated Ending Unencumbered Fund Balance	41,918	17,970	68,141	121,843	121,843

FUND NAME: FIRE 2005  
 FUND TYPE/CLASSIFICATION: OPERATING LEVY (REPLACEMENT OF FIRE 2000 LEVY)

EXHIBIT I

DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	CURRENT YEAR ESTIMATED FOR 2014	BUDGET YEAR ESTIMATED FOR 2015
<b>REVENUE</b>					
General Personal Property	593,082	601,127	552,800	565,000	570,000
Homestead and Rollback	56,821	58,561	48,240	50,000	50,000
Intergovernmental	39,669	63	-	-	-
<b>TOTAL REVENUE</b>	<b>689,572</b>	<b>659,751</b>	<b>601,040</b>	<b>615,000</b>	<b>620,000</b>
<b>EXPENDITURES</b>					
Operating Expenditures	7,977	10,611	6,732	10,000	10,000
Transfers Out (Reduction of Expenditure)	730,000	620,000	618,170	610,000	610,000
<b>TOTAL EXPENDITURES</b>	<b>737,977</b>	<b>630,611</b>	<b>624,902</b>	<b>620,000</b>	<b>620,000</b>
Revenues over/(under) Expenditures	(48,405)	29,140	(23,862)	(5,000)	-
Beginning Unencumbered Balance	51,493	3,087	32,227	8,365	3,365
Ending Cash Fund Balance	3,087	32,227	8,365	3,365	3,365
Estimated Encumbrances (outstanding at year end)	-	-	-	-	-
Estimated Ending Unencumbered Fund Balance	3,087	32,227	8,365	3,365	3,365

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated	Budget Year	Total Available	Budget Year Expenditures and Encumbrances			Estimated
	Unencumbered Fund Balance 1/1/15	Estimated Receipt	For Expenditures	Personal Services	Other	Total	Unencumbered Balance 12/31/15
<b>GOVERNMENTAL:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>SPECIAL SERVICE:</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street	10,000	1,678,920	1,688,920	1,020,000	658,920	1,678,920	10,000
State Highway	20,000	45,000	65,000	-	60,000	60,000	5,000
Motor Vehicle License	20,000	100,000	120,000	-	117,300	117,300	2,700
Dept of Public Safety Grant	20	4,000	4,020	-	4,000	4,000	20
DARE Grant	600	18,000	18,600	-	18,000	18,000	600
Enforcement Education	15,000	-	15,000	-	5,000	5,000	10,000
Court Technology & Improvement	16,625	26,000	41,625	-	20,000	20,000	21,625
2004 RIDs	150,000	900,000	1,050,000	-	720,000	720,000	330,000
2004 TIFs	300,000	1,900,000	2,200,000	-	1,501,000	1,501,000	699,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>532,245</b>	<b>4,670,920</b>	<b>5,203,165</b>	<b>1,020,000</b>	<b>3,104,220</b>	<b>4,124,220</b>	<b>1,078,945</b>
<b>DEBT SERVICE FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Various Purpose G.O. Bond	20,000	1,183,945	1,203,945	-	1,159,735	1,159,735	44,210
S.A. Bond	3,000	741,743	744,743	-	728,141	728,141	16,602
Corridor 75 T.I.F.	-	209,000	209,000	-	209,000	209,000	-
Water Bond Retirement Fund	-	609,195	609,195	-	538,092	538,092	71,103
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>23,000</b>	<b>2,743,883</b>	<b>2,766,883</b>	<b>-</b>	<b>2,634,968</b>	<b>2,634,968</b>	<b>131,915</b>
<b>CAPITAL PROJECT FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Capital Improvement	150,000	550,000	700,000	-	550,000	550,000	150,000
Park Improvement	100,000	40,000	140,000	-	100,000	100,000	40,000
Water Capital Improvement	800,000	-	800,000	-	800,000	800,000	-
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>1,050,000</b>	<b>590,000</b>	<b>1,640,000</b>	<b>-</b>	<b>1,450,000</b>	<b>1,450,000</b>	<b>190,000</b>
<b>SPECIAL ASSESSMENT FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SA Street Lighting	1,000	120,000	121,000	-	120,000	120,000	1,000
<b>TOTAL SPECIAL ASSESSMENT FUNDS</b>	<b>1,000</b>	<b>120,000</b>	<b>121,000</b>	<b>-</b>	<b>120,000</b>	<b>120,000</b>	<b>1,000</b>
<b>PROPRIETARY :</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>ENTERPRISE FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water	400,000	2,400,000	2,800,000	385,000	1,900,000	2,285,000	515,000
Sewer	380,000	1,020,000	1,400,000	112,000	1,212,400	1,324,400	75,600
Storm Water	65,000	320,000	385,000	105,802	240,899	346,692	38,308
Garbage	270,000	745,000	1,015,000	80,000	640,000	720,000	295,000
Cemetery	50,000	20,000	70,000	42,000	28,000	70,000	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>1,165,000</b>	<b>4,505,000</b>	<b>5,670,000</b>	<b>724,802</b>	<b>4,021,299</b>	<b>4,746,092</b>	<b>923,908</b>
<b>FIDUCIARY FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Cemetery Maintenance Trust	18,000	2,000	20,000	-	-	-	20,000
Mound Cemetery Trust Fund	62,000	1,000	63,000	-	500	500	62,500
Long Street Trust Fund	2,200	50	2,250	-	100	100	2,150
Law Enforcement Trust Fund	60,000	10,000	70,000	-	30,000	30,000	40,000
<b>TOTAL FIDUCIARY FUNDS</b>	<b>124,200</b>	<b>11,050</b>	<b>135,250</b>	<b>-</b>	<b>30,600</b>	<b>30,600</b>	<b>104,650</b>