

**RESOLUTION NO. 33-2021**

A RESOLUTION ADOPTING THE TAX BUDGET FOR THE CITY OF MONROE, OHIO, FOR THE 2022 FISCAL YEAR.

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, 2021, 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, 2022, 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, 2021.

SECTION 3: This measure shall take effect and be in full force from and after the earliest period allowed by law.


PASSED: June 22, 2021

ATTEST: 

APPROVED:   
Mayor

First Reading: June 8, 2021

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) June 23, 2021

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, 2022** 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 2018	Budget Year Actual 2019	Budget Year Actual 2020	Budget Year Estimated for 2021	Budget Year Estimated for 2022
<b>REVENUES</b>					
<b>Local Taxes</b>					
General Property Tax ----Real Estate	678,998	754,247	744,547	847,000	871,300
Municipal Income Tax	8,989,283	9,379,000	11,097,512	11,430,400	12,116,200
Hotel/Motel Tax	129,601	69,673	72,297	71,400	72,400
Admissions Tax	35,368	36,445	29,981	36,800	38,000
<b>Total Local Taxes</b>	<b>\$ 9,833,251</b>	<b>\$ 10,239,364</b>	<b>\$ 11,944,337</b>	<b>\$ 12,385,600</b>	<b>\$ 13,097,900</b>
<b>State Shared Taxes</b>					
Homestead/Rollback	65,282	66,416	67,021	73,700	77,000
Local Government	208,032	237,144	261,709	237,100	266,900
Cigarette Tax	332	332	353	330	350
Liquor & Beer Permits	9,846	13,892	2,237	12,270	12,250
<b>Total State Shared Taxes</b>	<b>\$ 283,492</b>	<b>\$ 317,783</b>	<b>\$ 331,320</b>	<b>\$ 323,400</b>	<b>\$ 356,500</b>
<b>Intergovernmental Revenues</b>					
Racino JEDD - Unrestricted	271,560	545,472	396,572	358,295	412,600
Racino JEDD - Interchange	75,303	151,257	109,968	108,605	114,400
Federal Grants or Aid	-	-	-	-	-
State Grants or Aid	5,000	-	12,500	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$ 351,863</b>	<b>\$ 696,729</b>	<b>\$ 519,040</b>	<b>\$ 466,900</b>	<b>\$ 527,000</b>
<b>Charges for Services</b>	<b>\$ 273,600</b>	<b>\$ 286,981</b>	<b>\$ 375,465</b>	<b>\$ 374,100</b>	<b>398,300</b>
<b>Fines &amp; Forfeitures</b>	<b>\$ 66,845</b>	<b>\$ 86,154</b>	<b>\$ 89,664</b>	<b>\$ 86,100</b>	<b>89,700</b>
<b>Fees, Licenses, &amp; Permits</b>					
Building Permits	691,773	445,047	426,877	460,500	466,400
Cable Franchise Fees	150,539	145,415	143,126	145,400	147,200
Other Fees, Licenses, & Permits	73,547	51,707	39,235	65,900	66,100
<b>Total Fees, Licenses, &amp; Permits</b>	<b>\$ 915,858</b>	<b>\$ 642,169</b>	<b>\$ 609,238</b>	<b>\$ 671,800</b>	<b>\$ 679,700</b>
<b>Special Assessments</b>	<b>\$ 243</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Investment Earnings</b>	<b>\$ 190,585</b>	<b>\$ 220,635</b>	<b>\$ 205,728</b>	<b>\$ 220,600</b>	<b>\$ 205,800</b>
<b>Other Revenue</b>	<b>\$ 128,483</b>	<b>\$ (265,467)</b>	<b>\$ 291,489</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>
<b>Other Financing Sources:</b>					
Advances	455,000	50,000	415,000	82,000	-
Other Sources	16,416	154,494	372,529	16,500	16,400
<b>Total Other Financing Sources</b>	<b>\$ 471,416</b>	<b>\$ 204,494</b>	<b>\$ 787,529</b>	<b>\$ 98,500</b>	<b>\$ 16,400</b>
<b>TOTAL REVENUE</b>	<b>12,515,635</b>	<b>12,428,843</b>	<b>15,153,809</b>	<b>14,634,500</b>	<b>15,378,800</b>

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Budget Year Actual 2018	Budget Year Actual 2019	Budget Year Actual 2020	Budget Year Estimated for 2021	Budget Year Estimated for 2022
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	396,584	440,705	418,056	619,900	632,300
Operating Expenditures	29,969	51,713	33,140	106,050	108,170
Other Financing Uses	6,452,000	3,950,000	4,810,259	5,900,000	6,018,000
Total Security of Persons & Property	\$ 6,878,553	\$ 4,442,418	\$ 5,261,454	\$ 6,625,950	\$ 6,758,470
Leisure Time Activities					
Personal Services	210,293	216,020	216,266	322,660	329,110
Operating Expenditures	55,516	75,810	125,906	256,000	261,120
Total Leisure Time Activities	\$ 265,808	\$ 291,829	\$ 342,172	\$ 578,660	\$ 590,230
Basic Utility Services					
Operating Expenditures	274,712	264,809	260,366	659,000	672,180
Other Financing Uses	1,242,300	1,358,000	1,010,000	1,400,000	1,428,000
Total Basic Utility Services	\$ 1,517,012	\$ 1,622,809	\$ 1,270,366	\$ 2,059,000	\$ 2,100,180
General Government					
Personal Services	1,464,996	1,528,923	1,680,003	2,153,920	2,197,000
Operating Expenditures	1,795,845	1,645,574	1,611,095	2,490,397	2,540,200
Other Financing Uses	270,469	513,121	1,282,967	654,000	667,080
Total General Government	\$ 3,531,310	\$ 3,687,617	\$ 4,574,065	\$ 5,298,317	\$ 5,404,280
Other Uses of Funds					
Transfers	1,633,500	1,051,000	1,792,000	1,730,300	1,764,910
Advances	65,000	-	-	-	-
Other Uses of Funds	(36,084)	(158,156)	(110,482)	-	-
Total Other Uses of Funds	\$ 1,662,416	\$ 892,844	\$ 1,681,518	\$ 1,730,300	\$ 1,764,910
<b>TOTAL EXPENDITURES</b>	13,855,099	10,937,518	13,129,574	16,292,227	16,618,070
Revenues Over (Under) Expenditures	(1,339,465)	1,491,325	2,024,234	(1,657,727)	(1,239,270)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	5,144,466	3,805,001	5,296,326	7,320,561	5,662,834
Ending Cash Balance	3,805,001	5,296,326	7,320,561	5,662,834	4,423,564
Estimated Encumbrances (outstanding at year end)	664,910	480,019	484,243	-	-
Estimated Ending Unencumbered Fund Balance	3,140,091	4,816,308	6,836,317	5,662,834	4,423,564

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

DESCRIPTION	Budget Year Actual 2018	Budget Year Actual 2019	Budget Year Actual 2020	Budget Year Estimated for 2021	Budget Year Estimated for 2022
<b>REVENUE</b>					
General Property Tax ----Real Estate	1,057,840	1,207,801	1,175,701	1,422,670	1,945,000
Homestead/Rollback	83,944	85,084	88,890	96,615	96,600
Other Intergovernmental Revenue	550,074	246,292	-	-	-
Charges for Services	459,127	617,970	524,891	555,000	551,000
Other Revenue	15,685	24,154	16,506	6,000	18,500
Other Financing Sources	2,897,000	2,053,190	2,253,358	2,700,000	2,200,000
<b>TOTAL REVENUE</b>	\$ 5,063,670	\$ 4,234,491	\$ 4,059,346	\$ 4,780,285	\$ 4,811,100
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	3,888,399	3,653,765	2,788,308	3,705,720	4,527,700
Operating Expenditures	1,115,413	656,524	811,479	620,300	690,300
Capital Outlay	20,000	17,500	-	-	-
Other (Unpaid Liabilities)	(12,286)	(64,362)	(4,505)	-	-
Total Security of Persons & Property	\$ 5,011,526	\$ 4,263,427	\$ 3,595,283	\$ 4,326,020	\$ 5,218,000
<b>TOTAL EXPENDITURES</b>	\$ 5,011,526	\$ 4,263,427	\$ 3,595,283	\$ 4,326,020	\$ 5,218,000
Revenues Over (Under) Expenditures	52,144	(28,937)	464,063	454,265	(406,900)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	99,912	152,057	123,120	587,183	1,041,448
Ending Cash Balance	152,057	123,120	587,183	1,041,448	634,548
Estimated Encumbrances (outstanding at year end)	136,919	68,248	47,129	-	-
Estimated Ending Unencumbered Fund Balance	15,137	54,872	540,054	1,041,448	634,548

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 Reproduce as needed

DESCRIPTION	Budget Year Actual 2018	Budget Year Actual 2019	Budget Year Actual 2020	Budget Year Estimated for 2021	Budget Year Estimated for 2022
<b>REVENUE</b>					
General Property Tax ----Real Estate	498,036	580,007	561,420	696,900	952,000
Homestead/Rollback	65,895	67,374	65,415	77,280	95,600
Other Intergovernmental Revenue	4,112	6,572	18,858	6,700	9,800
Charges for Services	45,904	193,960	56,468	211,690	220,000
Other Revenue	5,285	20,216	4,078	3,200	3,700
Other Financing Sources	3,559,010	1,901,748	2,561,086	3,200,000	2,400,000
<b>TOTAL REVENUE</b>	\$ 4,178,243	\$ 2,769,877	\$ 3,267,325	\$ 4,195,770	\$ 3,681,100
<b>EXPENDITURES</b>					
Security of Persons & Property					
Personal Services	3,557,825	2,314,529	2,697,853	2,927,500	3,079,000
Operating Expenditures	501,660	507,278	468,873	559,920	571,100
Other (Unpaid Liabilities)	58,574	39,203	61,421	-	-
Total Security of Persons & Property	\$ 4,118,059	\$ 2,861,010	\$ 3,228,147	\$ 3,487,420	\$ 3,650,100
<b>TOTAL EXPENDITURES</b>	\$ 4,118,059	\$ 2,861,010	\$ 3,228,147	\$ 3,487,420	\$ 3,650,100
Revenues Over (Under) Expenditures	60,184	(91,133)	39,178	708,350	31,000
Beginning Unencumbered Fund Balance (Use Actual Cash Balance)	69,518	129,702	38,569	77,746	786,096
Ending Cash Balance	129,702	38,569	77,746	786,096	817,096
Estimated Encumbrances (outstanding at year end)	113,847	23,061	15,375	-	-
Estimated Ending Unencumbered Fund Balance	15,854	15,508	62,372	786,096	817,096

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2022	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2022
				Personal Services	Other	Total	
<b>SPECIAL REVENUE:</b>							
2101 - Public Safety Income Tax	59,334	2,777,100	2,836,434	2,380,000	451,000	2,831,000	5,434
2210 - Street	328,530	1,163,600	1,492,130	1,678,700	695,000	2,373,700	(881,570)
2220 - State Highway	49,537	92,900	142,437		88,500	88,500	53,937
2230 - Motor Vehicle License	53,622	134,500	188,122		(136,500)	(136,500)	324,622
2330 - Public Safety FEMA Grant	5,943	2,700	8,643		8,000	8,000	643
2350 - Coronavirus Relief Fund	-	-	-		-	-	-
2420 - DARE Grant	4,818	6,800	11,618		6,500	6,500	5,118
2430 - Enforcement & Education	1,993	1,400	3,393		3,300	3,300	93
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	1,366	8,000	9,366		9,300	9,300	66
2620 - 2004 TIFs	283,513	2,307,900	2,591,413		2,500,000	2,500,000	91,413
2720 - 2004 RIDs	1,486,421	3,690,200	5,176,621		5,000,000	5,000,000	176,621
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 2,311,373</b>	<b>\$ 10,185,100</b>	<b>\$ 12,496,473</b>	<b>\$ 4,058,700</b>	<b>\$ 8,625,100</b>	<b>\$ 12,683,800</b>	<b>\$ (187,327)</b>
<b>DEBT SERVICE FUNDS:</b>							
4110 - G.O. Bond Retirement	1,069,369	200,000	1,269,369		821,000	821,000	448,369
4210 - Water Bond Retirement	330,425	250,000	580,425		380,000	380,000	200,425
4310 - S.A. Bond Retirement	1,125,515	-	1,125,515		100	100	1,125,415
4410 - Income Tax Bond Retirement	337,697	614,000	951,697		614,000	614,000	337,697
4610 - Corridor 75 Park LTD TIF	124,941	-	124,941		-	-	124,941
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>2,987,946</b>	<b>1,064,000</b>	<b>4,051,946</b>	<b>-</b>	<b>1,815,100</b>	<b>1,815,100</b>	<b>2,236,846</b>
<b>CAPITAL PROJECT FUNDS:</b>							
3101 - Capital Income Tax	1,528,764	1,190,200	2,718,964		1,165,800	1,165,800	1,553,164
3110 - Park Improvement	466,050	40,400	506,450		255,000	255,000	251,450
3120 - Capital Improvement	1,150,261	23,300	1,173,561		150,100	150,100	1,023,461
3620 - CPO TIF - Capital	24,880	-	24,880		-	-	24,880
6120 - Water Capital Improvements	19,052	11,500	30,552		-	-	30,552
6125 - Water Meter & Read System Repl	240,283	135,500	375,783		100,030	100,030	275,753
<b>TOTAL CAPITAL PROJECTS</b>	<b>3,429,289</b>	<b>1,400,900</b>	<b>4,830,189</b>	<b>-</b>	<b>1,670,930</b>	<b>1,670,930</b>	<b>3,159,259</b>
<b>SPECIAL ASSESSMENT FUNDS:</b>							
5110 - S.A. Street Lighting	2,747	250	2,997		2,600	2,600	397
<b>TOTAL SPECIAL ASSESSMENTS</b>	<b>2,747</b>	<b>250</b>	<b>2,997</b>	<b>-</b>	<b>2,600</b>	<b>2,600</b>	<b>397</b>
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
6110 - Water	740,044	3,155,800	3,895,844	725,200	2,129,600	2,854,800	1,041,044
6111 - Water Reserve	-	-	-		-	-	-
6210 - Sewer	47,427	1,225,100	1,272,527	49,100	1,222,800	1,271,900	627
6310 - Storm Water	32,963	467,500	500,463	176,700	323,500	500,200	263
6410 - Garbage	44,316	1,014,600	1,058,916	117,000	903,500	1,020,500	38,416
6510 - Cemetery	89,981	95,900	185,881	32,300	81,600	113,900	71,981
6610 - Streetlight	27,194	127,600	154,794		150,050	150,050	4,744
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 981,925</b>	<b>\$ 6,086,500</b>	<b>\$ 7,068,425</b>	<b>\$ 1,100,300</b>	<b>\$ 4,811,050</b>	<b>\$ 5,911,350</b>	<b>\$ 1,157,075</b>

<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS</b>							
7100 - Cemetery Maintenance Trust	58,337	6,000	64,337		-	-	64,337
7110 - Mound Cemetery Trust	59,826	1,200	61,026		10,000	10,000	51,026
7120 - Long Street Trust	2,323	100	2,423		250	250	2,173
7310 - Fire Historic Preservation	1,471	-	1,471		-	-	1,471
7320 - Fire Loss Security	-	-	-		-	-	-
7410 - Drug Law Enforcement Trust	71,948	17,100	89,048		20,000	20,000	69,048
<b>TOTAL TRUST AND AGENCY FUND</b>	<b>\$ 193,905</b>	<b>\$ 24,400</b>	<b>\$ 218,305</b>	<b>\$ -</b>	<b>\$ 30,250</b>	<b>\$ 30,250</b>	<b>\$ 188,055</b>