

REQUESTED BY: CITY MANAGER, SCOTT BAUER

DATE OF FIRST READING: 5/16/2023 WAIVE RULES? YES ✓ NO
FINAL ACTION DATE: 6/20/2023 VOTE: ✓ YES NO

SUSPENSION OF TWO READING RULE:

ADOPTION OF ORDINANCE:

YES	NO
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DENISE LINGO
ROBERT PARSONS
JOE ROETTING
KISHA DOSA
CORDEL GEORGE
PAUL YOUNG III
PEGGY RISSEL
TOTALS

YES	NO
<u> ✓ </u>	<u> </u>
<u> ✓ </u>	<u> </u>
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Bob Parsons Made a motion to adopt this Resolution and
Joe Roetting seconded the motion.

RESOLUTION NO. 23-1206

A RESOLUTION ADOPTING A TAX BUDGET FOR 2024

WHEREAS, pursuant to Section 5705.30 of the Ohio Revised Code, the taxing authority of each municipality is required on or before the 19th day of July for the next succeeding year; and

WHEREAS, a public hearing will be held June 20, 2023 and public notice was given in the manner provided by law; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MT. HEALTHY, HAMILTON COUNTY, OHIO:

Section 1. The procedures of ORC 5705.30 having been met, Council hereby adopts the tax budget proposed for 2024 in the form in which it has been proffered to this Council by the Finance Director, a copy of which is attached hereto and included herein by reference. In further conformity with Section 5705.30 of the Revised Code, the budget shall be submitted to the County Auditor on or before July 20, 2023.

Section 2. This Resolution shall be in full force and effect from and after its passage.

Passed this 21st day of June, 2023.

Ron Butts
President of Council

Attest: Juliea Jamieson
Clerk of Council

Approved this 20th day of June, 2023.

Janey
Mayor

City of Mt. Healthy

Hamilton County, Ohio

(Date) Month and Day _____ Year 2023

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 19th. 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, 2024, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed _____

Title Finance Director - City of Mt. Healthy

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND (Include only those funds which are requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS					
General Fund (3.07 mill)	248,674				
Safety Tax Levy Fund (17.9 mill)	1,297,703				
Road Improvement (1.5 mill)	105,891				
PROPRIETARY FUNDS					
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	1,652,268	-	-	-	-

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Actual 2021	Actual 2022	Current Year 2023	Budget Year 2024
REVENUES				
Local Taxes				
General Property Tax - Real Estate	311,819	220,849	224,430	224,430
Tangible Personal Property Tax	47,190	37,922	24,244	24,244
Municipal Income Tax	2,073,405	2,249,705	2,345,665	2,345,665
Other Local Taxes	2,417	1,047	-	-
Intergovernmental Revenue	-	-	-	-
State Shared Taxes and Permits	-	-	-	-
Local Government	65,660	70,617	74,000	74,000
Estate Tax	-	-	-	-
Cigarette Tax	458	509	500	500
License Tax	-	-	-	-
Liquor and Beer Permits	3,940	13,848	15,000	15,000
Gasoline Tax	-	-	-	-
Library & Local Government Support Fund	29,362	35,163	29,500	29,500
Property Tax Allocation	-	-	-	-
Other State Shared Taxes and Permits	-	-	-	-
Federal Grants or Aid	4,188	4,206	4,200	4,200
State Grants or Aid	-	-	-	-
Other Grants or Aid	-	-	-	-
Special Assessments	-	-	-	-
Charges for Services	726,584	838,054	819,500	819,500
Fines, Licenses, and Permits	288,293	251,537	305,896	305,896
Miscellaneous	30,428	31,459	21,250	21,250
Other Financing Sources	-	-	-	-
Proceeds from Sale of Debt	-	-	-	-
Transfers	-	-	-	-
Advances	-	-	-	-
Other Sources	138,126	167,707	-	-
TOTAL REVENUE	3,721,870	3,922,624	3,864,185	3,864,185

This Exhibit is to be used for the General Fund Only

DESCRIPTION	Actual 2021	Actual 2022	Current Year 2023	Budget Year 2024
EXPENDITURES				
Security of Persons and Property				
Personal Services	1,211,392	1,000,856	1,578,192	1,657,102
Travel Transportation	1,238	1,171	3,500	3,500
Contractual Services	137,059	113,922	161,542	161,542
Supplies and Materials	51,667	86,798	57,450	57,450
Capital Outlay	19,458	4,576	8,252	8,252
Public Health Services	-	-	-	-
Contractual Services	5,175	4,871	5,200	5,200
Leisure Time Activities	-	-	-	-
Personal Services	-	-	150,367	154,126
Contractual Services	96,886	112,481	38,168	38,168
Supplies and Materials	6,620	8,876	13,800	13,800
Community Environment	-	-	-	-
Personal Services	5,714	11,828	11,707	12,000
Contractual Services	43,940	41,399	47,640	47,640
Supplies and Materials	34,941	63,676	66,000	66,000
Capital Outlay	-	-	-	-
Basic Utility Services	-	-	-	-
Supplies and Materials	155,646	151,310	184,161	184,161
Transportation	-	-	-	-
Contractual Services	393,399	410,466	405,240	405,240
General Government	-	-	-	-
Personal Services	490,490	552,619	574,541	588,905
Travel Transportation	1,200	813	1,000	1,000
Contractual Services	288,849	285,306	295,470	295,470
Supplies and Materials	23,720	17,891	20,350	20,350
Capital Outlay	-	10,301	5,150	5,150
Other Uses of Funds	-	-	-	-
Transfers	141,000	126,000	132,500	132,500
Advances	180,000	-	-	-
Other Uses of Funds	81,120	230,158	68,143	68,143
			-	-
TOTAL EXPENDITURES	3,369,516	3,235,319	3,828,373	3,925,698
Revenues over/(under) Expenditures	352,354	687,305	35,812	(61,513)
Beginning Unencumbered Balance	928,027	1,280,381	1,967,687	2,003,499
Ending Cash Fund Balance	1,280,381	1,967,687	2,003,499	1,941,986
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	1,280,381	1,967,687	2,003,499	1,941,986
<u>Estimated Valuations</u>				
1 Residential Agricultural	50,333,100	50,394,500		
2 Commercial Industrial/Other	25,626,150	25,180,720		
3 Public Utility Personal	7,765,130	8,232,910		
Total	83,724,380	83,808,130		

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION	Actual 2021	Actual 2022	Current Year 2023	Budget Year 2024
REVENUE				
1.5 Mill Property Tax Levy	106,262	110,314	105,891	105,891
Transfer from General Fund	-	-	-	-
Other	433,510	205,917	-	-
TOTAL REVENUE	539,772	316,231	105,891	105,891
EXPENDITURES				
Engineering & Grant Matches	636,282	76,036	-	-
Miscellaneous Street Project	21,222	217,977	23,750	23,750
Auditors / Treasurer Fees	1,049	1,084	1,100	1,100
DRETAC	318	528	750	750
Professional Services	-	132,100	89,000	89,000
Loan Payment	38,106	12,702	25,404	25,404
TOTAL EXPENDITURES	696,978	440,427	140,004	140,004
Revenues Over (Under) Expenditures	(157,206)	(124,195)	(34,113)	(34,113)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	406,267	249,061	124,865	90,752
Ending Cash Fund Balance	249,061	124,865	90,752	56,639
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	249,061	124,865	90,752	56,639

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION	Actual 2021	Actual 2022	Current Year 2023	Budget Year 2024
REVENUE				
5 Mill Property Tax Levy (2006 - Present)	379,112	393,046	362,487	362,487
12.9 Mill Property Tax Levy (2021 - Present)	978,108	1,014,058	935,216	935,216
Transfer from the General Fund	180,000	-	-	200,000
Other	55,079	6,347	75	75
TOTAL REVENUE	1,592,299	1,413,450	1,297,778	1,497,778
EXPENDITURES				
Personal Services	988,523	1,116,216	1,264,324	1,350,307
Travel Transportation	21,771	32,431	20,500	20,500
Contractual Services	78,561	80,591	77,224	77,224
Supplies and Materials	94,692	41,339	67,400	67,400
Capital Outlay	12,739	156,014	32,100	32,100
Debt Payment	-	15,764	15,764	15,764
Auditors / Treasurer Fees	14,012	14,458	14,100	14,100
DRETAC Fund - County	4,305	7,118	7,500	7,500
Reimbursable Invoices	11,447	1,583	-	-
TOTAL EXPENDITURES	1,226,050	1,465,516	1,498,912	1,584,895
Revenues Over (Under) Expenditures	366,248	(52,065)	(201,134)	(87,117)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	457	366,706	314,641	113,507
Ending Cash Fund Balance	366,706	314,641	113,507	26,390
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	366,706	314,641	113,507	26,390

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date Of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds & Notes Outstanding at Beginning of Budgeted Year Jan 1, 2024	BUDGET YEAR	
								Amount Required for Principal and Interest 1/1/2024 to 12/31/2024	Amount Receivable from Other Sources to Meet Debt Payments 1/1/2024 to 12/31/2024
Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT									
<i>Consolidation 3</i>		Jun-11	Dec-31	11-1610	28 yr.	various	975,000	138,750	138,750
<i>GO Bond - Prop Acquisition</i>		Feb-20	Dec-29	20-1904	10 yr.	3.85%	168,000	34,468	34,468
<i>GO Bond - Prop Acquisition #2</i>		Sep-21	Dec-31	21-1961	10 yr.	2.30%	224,886	31,097	31,097
TOTAL	-						1,367,886	204,315	204,315
OUTSIDE 10 MILL LIMIT									
TOTAL	-						-	-	-

* If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.
If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.



Hamilton County Auditor, DUSTY RHODES
TAX BUDGET WORKSHEET

Fiscal Year 2024

Taxing District City of Mount Healthy

Fiscal Officer Melanie Branditz
Circle one: Township Fiscal Officer, Clerk/Treasurer, **Director of Finance,**
City Auditor

Telephone # (513) 931-8840 Fax # (513) 728-3189

Email Address: mbranditz@mthealthy.org

In order to properly identify Local Government Fund revenues within the tax budget document, please complete the items below using your estimated receipts.

Local Government Fund:

County-LGF	<u>\$ -</u>
State-LGF	<u>\$ 74,000</u>
TOTAL:	<u>\$ -</u>

The local government fund received through the County should be entered on the line titled "Local Government" on the tax budget. If your district receives Local Government dollars directly from the State, enter this amount on the line above and in the tax budget on the line titled "State Shared Taxes and Permits". Cross out this title and change it to "LGF-State."

TAX BUDGET WORKSHEET

Update of LGF Alternative Formula

The Alternative formula approved in 2012 is based in part on varying statistical information of the taxing authority. It includes the current real property value, population, and lane miles. If you are updating population or lane miles, please do so in the space below.

*Population _____ -
 **Lane Miles _____ -

* If you are updating population, please provide the documentation supporting your figure.

** If you are changing your current certification of lane miles, please provide this office with a copy of the new miles certified by the engineering firm used to survey the roads.

Tax Levy

List below any proposed tax levies to be placed on the ballot in 2023 for collection in 2024.

Please note if these levies are included in levy estimates in the tax budget document.

<u>Description</u>	<u>Millage</u>	<u>Replace</u>	<u>Add/Renew</u> <u># of Years</u>
1 Police Levy	1.54 Millage, Continuing		Not included in Budget
2 -			
3 -			
4 -			

If you have any questions on this form, or on the preparation of the tax budget, please contact Tammy Disque at 946-4210, with the Budget & Settlement Department of the Hamilton County Auditor.