

RESOLUTION NO. 2018-34

A RESOLUTION ADOPTING A 2019 TAX BUDGET

WHEREAS, a tentative budget for the City of Blue Ash, Ohio, for 2019 has been presented to Council at a public hearing held July 12, 2018, as required by law; and

WHEREAS, notice of this public hearing has been made in the June 20, 2018, edition of the *Northeast Suburban Life* in compliance with requirements stipulated by the Ohio Revised Code and the Hamilton County Auditor's Office.

Be it resolved by the Council of the City of Blue Ash, Ohio,

SECTION I.

The budget of the City of Blue Ash, Ohio, for the year 2019 heretofore filed in tentative form be, and the same is hereby adopted; and the Clerk of Council is hereby directed to forward a copy of same to the Hamilton County Auditor no later than July 20, 2018.

SECTION II.

This resolution shall be in full force and effect immediately upon its adoption as provided in Section 17.07 of Article XVII of the Charter of the City of Blue Ash, Ohio.

PASSED this 12<sup>th</sup> day of July, 2018.

\_\_\_\_\_  
Thomas C. Adamec, Mayor

\_\_\_\_\_  
Jamie K. Eifert, Clerk of Council

APPROVED AS TO FORM:

\_\_\_\_\_  
Bryan E. Pacheco, Solicitor

THIS IS A CERTIFIED TRUE AND CORRECT COPY:

\_\_\_\_\_  
Jamie K. Eifert, Clerk of Council

# CITY OF BLUE ASH

## 2019 TAX BUDGET



City or Village of

**CITY OF BLUE ASH**

**HAMILTON**

County, Ohio

(Date)

**7/12/2018**

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 ALLOCATIONS.

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.

Assessed Valuation 2017, Collected in 2018

RE	753,228,850
PU	26,086,700
PP	-
<b>Total</b>	<b>779,315,550</b>

Signed

Title

Amy Moore, Finance Officer

**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	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
<b>GOVERNMENT FUNDS</b>					
GENERAL FUND	2.96 mills				
BOND RETIREMENT FUND	.12 mills				
<b>PROPRIETARY FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>FIDUCIARY FUNDS</b>	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
<b>TOTAL ALL FUNDS</b>	3.08				

Includes Homestead and Rollback (State Reimbursement & Personal Property Tax)

**FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL**

**EXHIBIT I**

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2016 Actual	2017 Actual	Current Year Estimated 2018	Budget Year Estimated for 2019
<b>REVENUES</b>				
Local Taxes				
General Property Tax - Real Estate	1,896,330	1,976,898	1,946,898	2,100,000
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax (Eff. 1-1-07=1.25%)	35,864,610	36,066,950	35,400,000	33,200,000
Other Local Taxes (Transient Tax)	1,173,590	1,242,533	1,150,000	1,150,000
<b>Total Local Taxes</b>	<b>\$ 38,934,530</b>	<b>\$ 39,286,381</b>	<b>\$ 38,496,898</b>	<b>\$ 36,450,000</b>
Intergovernmental Revenues				
State Shared Taxes and Permits - (State LGF)	62,460	22,659	-	-
Local Government (County LGF)	290,122	293,422	289,746	275,000
Estate Tax	12,135	-	-	-
Cigarette Tax	623	592	500	500
License Tax				
Liquor and Beer Permits	38,270	43,028	35,000	35,000
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation - (Rollback-10k)	140,582	140,852	140,198	140,000
Other State Shared Taxes / Permits-(Pub.Util./TPPreimb)				
<b>Total State Shared Taxes and Permits</b>	<b>544,193</b>	<b>500,554</b>	<b>465,444</b>	<b>450,500</b>
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid (Other Grants-Recycling Rebates)	149,292	86,560	77,000	70,000
<b>Total Intergovernmental Revenues</b>	<b>\$ 693,485</b>	<b>\$ 587,114</b>	<b>\$ 542,444</b>	<b>\$ 520,500</b>
Special Assessments				
Charges for Services	\$ 372,805	\$ 390,651	\$ 350,000	\$ 360,000
Fines, Licenses, and Permits	\$ 1,251,359	\$ 771,271	\$ 846,300	\$ 646,300
Miscellaneous (Misc., Interest & Rebates)	\$ 1,417,996	\$ 749,846	\$ 333,500	\$ 529,800
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	-	991	-	-
Advances	24,970	13,790	25,280	-
Other Sources (Sale of Property)	626,905	81,925	25,000	5,000
<b>Total Other Financing Sources</b>	<b>\$ 651,875</b>	<b>\$ 96,706</b>	<b>\$ 50,280</b>	<b>\$ 5,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 43,322,051</b>	<b>\$ 41,881,968</b>	<b>\$ 40,619,422</b>	<b>\$ 38,511,600</b>

EXHIBIT I

Description	2016 Actual	2017 Actual	Current Year Estimated 2018	Budget Year Estimated for 2019
<b>EXPENDITURES</b>				
Security of Persons and Property Police & Fire				
Personal Services	9,153,380	9,704,678	10,609,500	10,464,300
Travel Transportation				
Contractual Services (Police & Fire)	605,011	547,735	708,120	708,000
Supplies & Materials (Police & Fire)	182,234	177,561	224,000	260,000
Capital Outlay	1,727,353	271,092	430,850	300,000
<b>Total Security of Persons and Property</b>	<b>\$ 11,667,979</b>	<b>\$ 10,701,065</b>	<b>\$ 11,972,470</b>	<b>\$ 11,732,300</b>
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies & Materials				
Capital Outlay				
<b>Total Public Health Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies & Materials				
Capital Outlay				
<b>Total Leisure Time Activities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Community Environment				
Personal Services	456,578	479,796	510,600	517,500
Travel Transportation				
Contractual Services	1,031,782	614,019	737,850	600,000
Supplies & Materials	779	757	2,500	2,500
Capital Outlay	1,171,490	1,491,532	1,185,000	750,000
<b>Total Community Environment</b>	<b>\$ 2,660,629</b>	<b>\$ 2,586,105</b>	<b>\$ 2,435,950</b>	<b>\$ 1,870,000</b>
Basic Utility Service				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies & Materials				
Capital Outlay				
<b>Total Basic Utility Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies & Materials				
Capital Outlay				
<b>Total Transportations</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXHIBIT I

Description	2016 Actual	2017 Actual	Current Year Estimated 2018	Budget Year Estimated for 2019
General Government				
Personal Services	3,886,835	4,138,451	4,481,000	4,525,000
Travel Transportation				
Contractual Services	2,935,177	3,123,140	3,905,222	3,516,500
Supplies & Materials	323,575	309,463	371,600	365,000
Capital Outlay	1,334,326	894,027	1,235,219	379,000
Total General Government	\$ 8,479,913	\$ 8,465,081	\$ 9,993,041	\$ 8,785,500
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Other Uses of Funds				
Transfers See Below	22,816,777	19,324,312	18,350,653	14,305,003
Advances	25,280	27,090	-	-
Contingencies	-	-	250,000	250,000
Other Uses of Funds (Refunds)	1,377,242	1,899,818	1,500,000	1,500,000
Total Other Uses of Funds	\$ 24,219,299	\$ 21,251,220	\$ 20,100,653	\$ 16,055,003
<b>TOTAL EXPENDITURES</b>	<b>\$ 47,027,820</b>	<b>\$ 43,003,470</b>	<b>\$ 44,502,114</b>	<b>\$ 38,442,803</b>
Revenues over/(under) Expenditures	(3,705,769)	(1,121,503)	(3,882,692)	68,797
Beginning Cash (Actual) or Unencumbered Balance (1)	42,673,178	38,967,408	36,163,774	32,281,081
Ending Cash Fund Balance	38,967,408	37,845,906	32,281,081	32,349,878
Estimated Encumbrances (Outstanding at year end)(1)	1,661,380	1,682,132		
Estimated Ending Unencumbered Fund Balance	\$ 37,306,028	\$ 36,163,774	\$ 32,281,081	\$ 32,349,878

Transfer to:

221 SCMR	4,672,776	7,583,656	5,171,156	3,589,150
251 Park and Recreation Fund	4,909,937	3,401,470	3,585,844	3,686,250
331 Debt Service Fund	5,487,541	6,093,508	6,588,098	6,461,162
441 HAM-Plainfield Roundabouts			750,000	-
442 Downtown Improvement Fund		320,000	1,500,000	-
445 Summit Park Phase 1	1,085,000	186,000	-	-
446 Summit Park Phase 2, Comm. Bldg.	750,000	-	-	-
447 Summit Park Phase 2, Rest. Bldg.	80,000	-	-	-
448 Summit Park Phase 3	5,578,000	1,206,000	-	-
752 Golf Course and Events Center Fund	253,124	533,677	755,555	568,441
903 FSA Fund	400	-	-	-
Total Transfers	22,816,777	19,324,312	18,350,653	14,305,003

(1) Estimated year-end encumbrances are included in total expenditures for 2018 & 2019.

**FUND TYPE/CLASSIFICATION: GOVERNMENTAL - DEBT SERVICE**

**EXHIBIT II**

To be used for any fund receiving property tax revenue except the General Fund (does not include TIF debt fund)

DESCRIPTION	2016 Actual	2017 Actual	Current Year Estimated 2018	Budget Year Estimated for 2019
<b>REVENUES</b>				
General Property Tax - Real Estate	76,878	80,144	78,928	77,000
Tangible Personal Property Tax	-	-	-	-
Tangible Personal Property Tax-State Reimb.	20,200	19,509	-	-
Misc. Revenue (Homestead, 10K, P.U. & Misc.)	8,129	7,390	5,684	5,610
Other Revenue				
Rollover/Sale of Notes & Bonds	-	-	-	-
Transfers from General Fund	5,487,541	6,093,508	6,588,098	6,461,162
Transfers from Other Funds	104,000	113,000	236,498	233,123
Premium/Accrued Interest on Sale of Bonds	1,436,587	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 7,133,334</b>	<b>\$ 6,313,552</b>	<b>\$ 6,909,208</b>	<b>\$ 6,776,895</b>
<b>EXPENDITURES</b>				
Retirement of Principal (Notes & Bonds)	4,655,000	5,240,000	5,295,000	5,335,000
Retirement of OPWC loan	383,553	383,553	383,553	311,303
Capital Lease Payment	168,995	168,995	168,995	168,995
Interest Payments	1,106,653	1,174,073	1,058,660	941,598
Misc.	163,766	2,298	3,000	20,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,477,968</b>	<b>\$ 6,968,919</b>	<b>\$ 6,909,208</b>	<b>\$ 6,776,895</b>
Revenues Over (Under) Expenditures	655,366	(655,366)	-	-
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	-	655,366	-	-
Ending Cash Fund Balance	655,366	-	-	-
Estimated Encumbrances (outstanding at year-end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	\$ 655,366	\$ -	\$ -	\$ -

## EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II		Estimated Unencumbered Fund Balance 1/1/19	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditure and Encumbrances			Estimated Unencumbered Balance 12/31/19
					Personal Services	Other	Total	
<b>GOVERNMENTAL:</b>								
<b>SPECIAL SERVICE:</b>								
Public Works (SCMR)	221	-	4,201,700	4,201,700	1,806,000	2,395,700	4,201,700	-
Motor Vehicle License Tax	222	200,000	107,000	307,000	100,000	-	100,000	207,000
State Highway	223	500,000	48,000	548,000	-	-	-	548,000
Park and Recreation	251	-	5,245,000	5,245,000	2,390,000	2,855,000	5,245,000	-
Law Enforcement Assistance Fund	280	15,000	-	15,000	-	-	-	15,000
OVI Task Force Fund	281/282	-	200,000	200,000	-	200,000	200,000	-
Law Enforcement: Federal	285	10,000	-	10,000	-	10,000	10,000	-
Law Enforcement: State	286	25,000	-	25,000	-	25,000	25,000	-
Drug Law Enforcement	287	20,000	-	20,000	-	20,000	20,000	-
Education Enforcement	289	4,000	500	4,500	-	4,500	4,500	-
Law Enforcement Liaison	293/294	-	65,000	65,000	-	65,000	65,000	-
TIF Fund: Target (prev. 271)	501	200,000	216,000	416,000	-	250,000	250,000	166,000
TIF Fund: Osborne (prev. 272)	502	17,000	130,000	147,000	-	89,500	89,500	57,500
TIF Fund: Forest (prev. 273)	503	320,000	340,000	660,000	-	244,000	244,000	416,000
TIF Fund: Shell (prev. 274)	504	14,000	11,000	25,000	-	9,150	9,150	15,850
TIF Fund: Hills (prev. 275)	505	90,000	500,000	590,000	-	361,500	361,500	228,500
TIF Fund: Michelman (prev. 276)	506	70,000	60,000	130,000	-	52,000	52,000	78,000
TIF Fund: Hampton Inn	507	-	160,000	160,000	-	115,000	115,000	45,000
Energy Spec Impr District (ESID)	580	-	38,683	38,683	-	38,683	38,683	-
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>1,485,000</b>	<b>11,322,883</b>	<b>12,807,882</b>	<b>4,296,000</b>	<b>6,735,033</b>	<b>11,031,033</b>	<b>1,776,849</b>
<b>DEBT SERVICE FUNDS</b>								
Carver Rd (TIF)	332	885,000	1,868,000	2,753,000	-	1,863,000	1,863,000	890,000
Osborne Connector (TIF)	333	-	310,000	310,000	-	309,500	309,500	500
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>885,000</b>	<b>2,178,000</b>	<b>3,063,000</b>	<b>-</b>	<b>2,172,500</b>	<b>2,172,500</b>	<b>890,500</b>



EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II		Estimated Unencumbered Fund Balance 1/1/19	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditure and Encumbrances			Estimated Unencumbered Balance 12/31/19
					Personal Services	Other	Total	
<b>CAPITAL PROJECT FUNDS</b>								
HAM-Plainfield Rd Roundabouts	441	-	-	-	-	-	-	-
Park Road Improvements	442	-	-	-	-	-	-	-
Summit Park Phase 1	445	-	-	-	-	-	-	-
Summit Park Phase 2 Comm Bldg	446	-	-	-	-	-	-	-
Summit Park Phase 2 Rest Bldg	447	-	-	-	-	-	-	-
Summit Park Phase 3	448	-	-	-	-	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>		-	-	-	-	-	-	-
<b>PROPRIETARY: ENTERPRISE FUNDS:</b>								
Golf Course and Events Center	752	100,000	4,528,441	4,628,441	1,761,500	2,766,941	4,528,441	100,000
<b>Total Enterprise Funds</b>		<b>100,000</b>	<b>4,528,441</b>	<b>4,628,441</b>	<b>1,761,500</b>	<b>2,766,941</b>	<b>4,528,441</b>	<b>100,000</b>
<b>INTERNAL SERVICE FUNDS</b>								
<b>TOTAL INTERNAL SERVICE FUNDS</b>		-	-	-	-	-	-	-
<b>FIDUCIARY: TRUST AND AGENCY FUNDS</b>								
Arson Task Force	284	-	-	-	-	-	-	-
Flex Spending Fund	901-903	20,000	23,000	43,000	-	43,000	43,000	-
OBBS Assessments	930	-	15,000	15,000	-	15,000	15,000	-
<b>Total Trust Funds</b>		<b>20,000</b>	<b>38,000</b>	<b>58,000</b>	<b>-</b>	<b>58,000</b>	<b>58,000</b>	<b>-</b>
<b>Total for Memorandum Only</b>		<b>2,490,000</b>	<b>18,067,324</b>	<b>20,557,323</b>	<b>6,057,500</b>	<b>11,732,474</b>	<b>17,789,974</b>	<b>2,767,349</b>

STATEMENT OF PERMANENT IMPROVEMENTS  
(Do Not Include Expense to be Paid from Bond Issues)  
(Section 5705.20 Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Road Paving Program	800,000	800,000	Public Works (SCMR)
Sidewalks & Bike paths	300,000	300,000	Public Works (SCMR)
Replacement Equipment including Safety vehicles, Fire dept. equipment, Public Works dept. equipment, Technology improvement and items for the Park & Recreation depts.	1,360,000	1,360,000	Various: General Public Works (SCMR) Park and Recreation
TOTAL	2,460,000	2,460,000	

