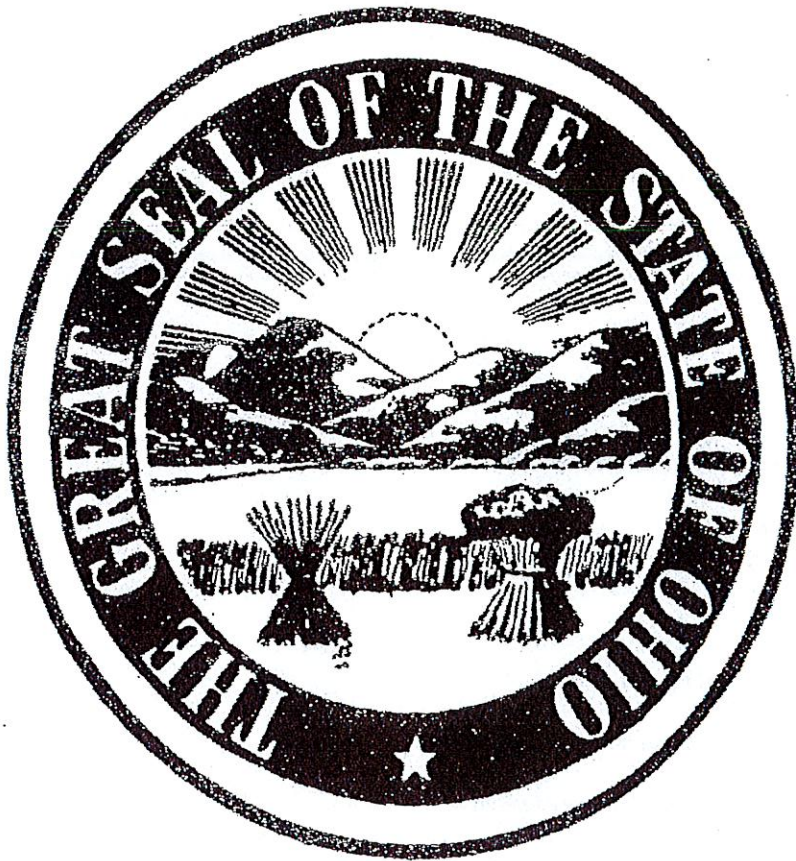


# CITY/VILLAGE TAX BUDGET



## Instructions and Tax Budget Form

# INSTRUCTIONS FOR COMPLETING THE TAX BUDGET

## FILING INSTRUCTIONS

( INSTRUCTIONS · Pages A to K, inclusive )  
BUDGET · Pages 1 to 16, inclusive )

The municipality's tax budget should be prepared in triplicate. Council is required to adopt the tax budget by July 15th. Two copies of the tax budget are then submitted to the County Auditor by July 20th and the remaining copy is retained by the municipality.

### Schedule A

—List only those individual funds which are requesting general property tax revenue. The funds should be listed under the appropriate classification such as:

- Special Revenue Funds
- Park Levy Fund
- Capital Project Funds
- Permanent Improvement Fund

—Column 1

The municipality identifies the amount of general property tax they are requesting for the fiscal year.

—Columns 2 and 3

To be completed by the Budget Commission

—Columns 4 and 5

To be completed by the County Auditor

### Schedule B

—To be completed by the County Auditor. The amount shown in the last column should be carried forward to Schedule A, Column 3.

## GENERAL INFORMATION

The purpose for each of the fund exhibits included in the budget is as follows:

- Exhibit I — General Fund only
- Exhibit II — Other funds which derive revenue from general property tax
- Exhibit III — All other funds

### Exhibit I

— This exhibit is to be used for the General Fund *only*.

**FUND NAME** — The name of the fund as established by the municipality.

**FUND TYPE/CLASSIFICATION** — Indicate whether the fund is:

1. Governmental  
A. General  
B. Special Revenue  
C. Capital Projects  
D. Special Assessment  
E. Debt Service
2. Proprietary  
A. Enterprise  
B. Internal Service
3. Fiduciary  
A. Expendable Trust  
B. Non-expendable Trust  
C. Agency

(A)

ALL INSTRUCTION PAGES A TO K ARE PERFORATED FOR EASY REMOVAL

— Column 1

Represents the minimum detail required. All departments within each line item will be combined. Refer to Appendix 1 for types of revenue that are included within each line item. Refer to Appendix 2 for types of expenditures to be included within each program.

— Columns 2 and 3

Should contain information on the last two *complete* fiscal years. For example, if you are preparing the budget for 1989, column 2 would include 1986 information and column 3 would include 1987 information.

— Column 4

Contains the current fiscal year's information. A portion of the amounts shown will be actual and the remainder will represent estimates for the balance of the year.

A possible method of determining the amounts within this column is to review the last amended certificate of estimated resources and the appropriation ordinance. If the amounts are in line with your current estimates, these amounts may be used.

— Column 5

Represents the upcoming year.

Revenue — Use the information in columns 2, 3, and 4 for historical purposes to develop estimated revenues. If additional help is needed to determine revenue, contact the county auditor (for local government, property taxes, etc.) or a person who would have knowledge of any grant (or aid) that the municipality will receive. If a new service (water, sewer, electric, etc.) is to be provided in the following year, initial proposals made by the engineers may be appropriate. Do not include any additional tax levies that are to be placed on the ballot.

Expenditure — Use the information in columns 2, 3, and 4 for historical purposes to develop estimated expenditures. Additional sources of information would be your department supervisors on possible increases of expenditures due to repair or obsolescence of equipment, increased cost of supplies, etc. If a tax levy is proposed to be placed on the ballot, include any anticipated expenditures to be paid from the proceeds of that levy. Possible items to be included are purchases of equipment (fire trucks, backhoes, etc.), construction, increases in expenditures due to new services to be provided to the public (water distribution, zoning, etc.), hiring of additional personnel, union negotiations, etc.

Definitions of the following line items are:

Revenues Over (Under) Expenditures—The difference between Total Revenues less Total Expenditures.

$$\begin{aligned} &+ \text{Total Revenues} \\ &- \text{Total Expenditures} \\ &= \text{Revenue Over (Under) Expenditures} \end{aligned}$$

Beginning Unencumbered Fund Balance —

For the historical years (columns 2 and 3) the actual cash balance at the end of the prior year should be used.

For the proposed current year and following year (columns 4 and 5) the equation would be — Cash Balance within the fund less Outstanding Encumbrances (outstanding purchase orders) against the fund balance.

$$\begin{aligned} &+ \text{Cash Balance} \\ &- \text{Outstanding Encumbrances} \\ &= \text{Beginning Unencumbered Fund Balance} \end{aligned}$$

Ending Cash Fund Balance —

For the historical years (columns 2 and 3) the actual ending cash balance of that year should be used.

For the proposed current year and following year (columns 4 and 5) the equation would be — Revenues Over (Under) Expenditures plus the Beginning Unencumbered Fund Balance.

$$\begin{aligned} &+ \text{Revenues Over (Under) Expenditures} \\ &+ \text{Beginning Unencumbered Fund Balance} \\ &= \text{Ending Cash Fund Balance} \end{aligned}$$

Estimated Encumbrances —

For the historical years (columns 2 and 3) the actual outstanding encumbrances at year end should be used.

For the proposed current year and following year (columns 4 and 5) the equation would be the amount of purchase orders that are estimated to be outstanding as of December 31.

Estimated Ending Unencumbered Fund Balance —

The difference between the Ending Cash Fund Balance less the Estimated Encumbrances.

$$\begin{aligned} &+ \text{Ending Cash Fund Balance} \\ &- \text{Estimated Encumbrances} \\ &= \text{Estimated Ending Unencumbered Fund Balance} \end{aligned}$$

Exhibit II

A separate copy of this exhibit must be prepared for each fund, excluding the general fund, which derives revenue from the general property tax. Examples would include, but not necessarily be limited to: street levy, park levy, bond retirement, permanent improvement levy, police disability and pension, fire disability and pension, etc.

The level of detail to be included on this exhibit is to be shown at the same level as Exhibit I. This exhibit is designed in the same manner as Exhibit I. Refer to Appendix I and II for line item description.

Example 1:

*Fund Name* Cemetery Fund  
*Fund Type* Governmental/Special Revenue

*Revenues* — Appendix 1

Local Taxes  
General Property Tax  
Tangible  
Intergovernmental  
Property Tax Allocation  
Charges for Services

*Expenditures* — Appendix 2

Public Health (Breakdown of personal services, material and supplies, etc. should be included on Exhibit II)

Example 2

*Fund Name* Fire Protection Fund  
*Fund Type* Governmental/Special Revenue Fund

*Revenues* — Appendix 1

Local Taxes  
General Property Tax — Real Estate  
Tangible Personal Property Tax  
Intergovernmental Revenues/State Shared Taxes and Permits  
Property Tax Allocation

*Expenditures* — Appendix 2

Security of Persons and Property  
(Breakdown of personal services, material and supplies, etc., should be included on Exhibit II)

Exhibit III

This exhibit should be used for all funds that do *not* derive any revenue from the general property tax. (All funds not included on Exhibit I or II.) Examples would include, but not necessarily be limited to: street construction maintenance and repair, state highway improvement, construction fund, water fund, municipal income tax fund, etc.

Each fund should be listed under the appropriate classification. Information is only requested for the year being budgeted by fund total. The columns are self explanatory.

Definitions of the following line items are:

Total Available for Expenditures — The total of Estimated Unencumbered Fund Balance January 1 plus the Fiscal Year Estimated Receipts.

+ Estimated Unencumbered Fund Balance, January 1  
+ Fiscal Year Estimated Receipts  
= Total Available for Expenditures

Estimated Unencumbered Balance December 31 — The net amount of Total Available for Expenditures less Total Fiscal Year Expenditures and Encumbrances.

+ Total Available for Expenditures  
- Total Fiscal Year Expenditures and Encumbrances  
= Estimated Unencumbered Balance December 31

#### Exhibit IV—Statement of Permanent Improvements

This exhibit should identify all anticipated permanent improvement expenditures, with the exception of those which will be paid from bond issues. *A permanent improvement is any property, asset, or improvement with an estimated life or usefulness of five years or more, including land and interests therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more.* Examples of items which may be included are:

street reconstruction  
large vehicle purchases (dump trucks, backhoes, etc.)  
recreational facility construction (playground equipment, shelter house, etc.)

— Column 2

Should specify the estimate of the entire cost of proposed permanent improvements.

— Column 3

Should identify the amount estimated to be expended or encumbered during the year being budgeted.

— Column 4

Is self explanatory

#### Exhibit V — Statement of Amounts Required for Payment of Final Judgements

If the district is involved in any *final* judgements, the requested information should be provided.

#### Exhibit VI — Outstanding Bonds and Notes

This exhibit is designed to provide all necessary detail on debt issues.

Each bond or note issue should be individually listed. Completion of the form is self explanatory.

#### Official Certificate of Estimated Resources

This document represents the budget commission's certification of estimated resources. It is designed as a two-part document. The first part contains detail on a combined basis. The second part provides the individual fund information.

These documents are designed to be completed by the budget commission.

#### County Auditor's Estimate

The information requested on this document is completed by the County Auditor. The detail requested is self explanatory.

Remove Instruction at Perforation

EXAMPLE I

PURPOSE OF BONDS AND NOTES	BUDGET YEAR									
	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding at Beginning of Budgeted Year Jan 1, ___	Amount Required for Principal and Interest 1/1/___ to 12/31/___	Amount Receivable from Other Sources to Meet Debt Payments 1/1/___ to 12/31/___	
Payable from Bond Retirement Fund: INSIDE 10 MILL LIMIT	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	
TOTAL										
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Construction of City Building	133.24, ORC	6-86	11-86	11-06	6	8 7/8	\$2,520,000	\$643,650	\$25,200	
TOTAL							\$2,520,000	\$643,650	\$25,200	

\* 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.

APPENDIX 1

This appendix divides the various types of revenue a municipality may receive into revenue types that correspond with the annual report. This list is not all inclusive. If your municipality received other types of revenue not listed, please list them under the appropriate revenue type.

Revenue

Local Taxes

- General Property Tax — Real Estate
- Tangible Personal Property Tax
- Municipal Income Tax
- Other Local Taxes

Intergovernmental Revenues

- State Shared Taxes and Permits
  - Local Government
  - Inheritance Tax
  - Cigarette Tax
  - License Tax
    - Motor Vehicle License Tax
    - Permissive License Tax
  - Liquor and Beer Permits
  - Gasoline Tax
  - Library and Local Government Support Fund
  - Property Tax Allocation
    - 10% Rollback
    - 2.5% Rollback
    - Homestead
    - Personal Property Tax Exemption
- Other State Shared Taxes and Permits

Federal

- Comprehensive Planning
- Model Cities
- Community Development
- Public Housing
- Pollution Control
- Other Federal Grants or Aid

State

- OWDA
- Other State Grant or Aid
- Other Grants or Aid

Special Assessments

- Street Improvement and Maintenance
- Sidewalk Improvement
- Sewer Improvement
- Water Improvement
- Street Cleaning and Snow Removal
- Street Lighting
- Other Improvements

Charges for Services

- Fire Protection Contracts
- Police Protection Contracts
- Parking Meters
- Garbage and Trash
- Health
- Cultural and Recreation Programs
  - Swimming Pool
  - Concession Stands
  - Recreation Entry Fees
  - Other Cultural and Recreational Programs
- Cemetery
  - Sale of Lots
  - Grave Opening Fees
  - Foundations
  - Other Cemetery

Remove Instruction at Perforation

Balance of Instructions Pages G to K inclusive are located in Back

City or Village of Glendale  
Hamilton County, Ohio  
 (Date) July 9, 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 ALLOCATION.

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.

Signed [Signature]  
 Title Michael Deaugrand, Treasurer

**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 <small>(Include only those funds which are requesting general property tax revenue)</small>	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	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND					
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS					





UND NAME: GENERAL FUND  
 UND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Estimated for 2018 (4)	Budget Year Estimated for 2019 (5)
<b>REVENUES</b>				
Local Taxes				
General Property Tax — Real Estate	1,816,621	1,775,001	1,792,060	1,793,000
Tangible Personal Property Tax				
Municipal Income Tax				
Other Local Taxes				
Total Local Taxes	1,816,621	1,775,001	1,792,060	1,793,000
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	31,373	31,370	31,333	30,500
Estate Tax				
Cigarette Tax	37	75	75	75
Licence Tax				
Liquor and Beer Permits	7,115	5,283	6,000	6,000
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation	42,444	43,165	42,560	43,000
Other State Shared Taxes and Permits <i>Rollback/</i>	277,038	275,413	272,288	273,000
Total State Shared Taxes and Permits	358,007	355,664	352,256	352,575
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid	12,000	12,500	12,000	12,000
Total Intergovernmental Revenues	370,007	368,166	364,256	364,575
Special Assessments				
Charges for Services	22,493	16,660	20,000	20,000
Fines, Licenses, and Permits	124,746	107,373	119,300	120,000
Miscellaneous <i>Earnings on Investments</i>	115,617	148,093	165,000	25,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers				
Advances				
Other Sources <i>Refunds/Reimbursements</i>	3,083	25,219	0	0
<b>TOTAL REVENUE</b>	<b>2,452,567</b>	<b>2,440,512</b>	<b>2,460,616</b>	<b>2,322,575</b>

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Estimated for 2018 (4)	Budget Year Estimated for 2019 (5)
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services	821,247	857,617	908,774	931,493
Travel Transportation	14,543	10,764	24,000	24,480
Contractual Services	155,255	159,914	178,461	176,930
Supplies and Materials	51,713	58,951	59,860	61,047
Capital Outlay	2,816	1,369	2,000	2,040
Total Security of Persons and Property	1,045,574	1,088,615	1,168,085	1,195,990
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services	6,233	6,415	6,572	6,580
Supplies and Materials				
Capital Outlay				
Total Public Health Services	6,233	6,415	6,572	6,580
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services	10,191	10,726	13,030	13,290
Supplies and Materials	6,622	7,162	8,800	8,976
Capital Outlay	2,257	3,697	3,300	3,366
Total Leisure Time Activities	19,070	21,585	25,130	25,632
Community Environment				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Community Environment	0	0	0	0
Basic Utility Services				
Personal Services	164,437	174,182	191,623	197,371
Travel Transportation	0	25	0	0
Contractual Services	176,021	180,893	195,819	199,735
Supplies and Materials	7,701	6,775	14,400	14,688
Capital Outlay	4,238	10,397	7,000	7,140
Total Basic Utility Services	352,397	372,272	408,842	418,934

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Estimated for 2018 (4)	Budget Year Estimated for 2019 (5)
Transportation				
Personal Services	197,387	217,056	237,921	245,060
Travel Transportation	55	25	0	0
Contractual Services	16,727	18,333	22,315	22,761
Supplies and Materials	11,247	11,491	15,475	15,784
Capital Outlay	453	1,533	1,100	1,122
Total Transportations	225,869	248,438	276,811	284,727
General Government				
Personal Services	297,539	299,535	326,795	336,599
Travel Transportation	5,692	2,410	2,250	2,295
Contractual Services	141,537	135,030	192,145	210,987*
Supplies and Materials	5,934	7,274	7,085	7,227
Capital Outlay	514	0	500	510
Total General Government	451,216	444,249	528,775	557,618
Debt Service	2,100,359	2,181,574	2,414,215	2,489,481
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	194,288	412,158	1,478,635	200,000
Advances				
Contingencies	25,720	5,000	44,000	44,000
Other Uses of Funds				
Total Other Uses of Funds	220,008	417,158	1,522,635	244,000
<b>TOTAL EXPENDITURES</b>	<b>2,320,367</b>	<b>2,598,732</b>	<b>3,936,850</b>	<b>2,733,481</b>
Revenues over/(under) Expenditures	132,200	(158,220)	(1,476,234)	(410,906)
Beginning Unencumbered Balance	*2313,326	*2445,525	2287,305	811,071
Ending Cash Fund Balance	2445,526	2,287,305	811,071	400,165
Estimated Encumbrances (outstanding at year end)	36,979	53,203	50,000	50,000
Estimated Ending Unencumbered Fund Balance	2,408,547	2,234,102	761,071	350,165

\*Use Cash Balance

2018  
 \*Bi Annual Audit Yea  
 +15,000

FUND NAME: Police Disability & Pension Fund

FUND TYPE/CLASSIFICATION: Special Revenue

reproduce as needed

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

DESCRIPTION (1)	For 2016 Actual (2)	For 2017 Actual (3)	Current Year Estimated for 2018 (4)	Budget Year Estimated for 2019 (5)
<b>REVENUE</b>	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<i>General Property Tax</i>	25,845	25,763	25,390	26,000
<i>Tangible Personal Property</i>	0	-	-	-
<i>Intergovernmental Revenue</i>	2,511	3,813	3,610	3,700
<b>TOTAL REVENUE</b>	28,356	29,575	29,000	29,700
<b>EXPENDITURES</b> (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
<i>Security of Persons &amp; Property</i>				
<i>Personnel Services</i>	36,720	26,463	38,500	30,000
<i>Contractual Services</i>	392	326	900	600
<b>TOTAL EXPENDITURES</b>	37,112	26,789	39,400	30,600
Revenues Over (Under) Expenditures	<8,756>	2,786	<10,400>	<900>
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	26,878	18,122	20,908	10,508
Ending Cash Fund Balance	18,122	20,908	10,508	9,608
Estimated Encumbrances (outstanding at end of year)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	18,122	20,908	10,508	9,608

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2019	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2019
				Personal Services	Other	Total	
<b>GOVERNMENTAL: SPECIAL SERVICE:</b>	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX
Street Court Park	1,000	100,000	101,000	2,000	99,000	101,000	0
State Hwy Dept	1,000	8,000	9,000	0	9,000	9,000	0
Scmt Court	0	0	0	0	0	0	0
State Street	0	0	0	0	0	0	0
Public Safety Dept	0	0	0	0	0	0	0
Drug Enforcement Court	0	0	0	0	0	0	0
State & Government Court	0	0	0	0	0	0	0
Municipal MTA Vehicle Mnt	1,000	18,000	19,000	0	19,000	19,000	0
Public WPT Street	0	3,500	3,500	0	3,500	3,500	0
Miscellaneous Police Mnt	0	0	0	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	Cost	Cost	Cost	Cost	Cost	Cost	Cost
DEBT SERVICE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL CAPITAL PROJECTS							

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2019	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2019
				Personal Services	Other	Total	
GOVERNMENTAL: SPECIAL SERVICE:	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX
Blondelle, Triv. Dist. HLT	0	1,000	1,000	0	1,000	1,000	0
Independent Education	100	5,000	5,100	0	5,100	5,100	0
Mayor's Secretary	100	16,000	16,100	0	16,100	16,100	0
2nd Dist Cpt	0	5,000	5,000	0	5,000	5,000	0
Kogan, State House	8,000	100	8,100	0	7,000	7,100	0
Holt, South Square	1,000	11,000	12,000	0	12,000	12,000	0
Hector	850	0	850	0	850	850	0
Senior Center	500	0	500	0	500	500	0
Police Support - 800	0	100,000	100,000	95,000	5,000	100,000	0
Benjamin	300,000	50,000	350,000	0	300,000	300,000	50,000
McCoy's Budget Allocation	99,581	0	99,581	0	99,581	99,581	0
TOTAL SPECIAL REVENUE FUNDS	413,131	317,600	730,731	102,100	571,531	673,631	57,100
DEBT SERVICE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Village Capital	0	200,000	200,000	0	200,000	200,000	0
Village Water Bonding	9,000,000	150,000	9,150,000	0	0	9,150,000	0
Water Main Fire Department	62,000	0	62,000	0	0	62,000	0
TOTAL CAPITAL PROJECTS	9,062,000	350,000	9,412,000	0	200,000	9,212,000	0

FUND  
List All Funds Individually Unless  
Reported on Exhibit I or II

FUND	Estimated Unencumbered Fund Balance 1/1/2019	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2019
				Personal Services	Other	Total	
PROPRIETARY: ENTERPRISE FUNDS	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX
<i>Blondelle Water</i>	1,000	588,000	581,000	150,000	431,000	581,000	0
<i>Blondelle Sewer</i>	1,000	710,000	711,000	150,000	561,000	711,000	0
<i>Blondelle Solid Waste</i>	1,000	35,000	36,000	9,000	25,000	36,000	0
<i>Blondelle Sewer Fee</i>	7,000	9,000	16,000	0	16,000	16,000	0
<i>Blondelle Water Fee</i>	1,000	49,000	41,000	0	41,000	41,000	0
TOTAL ENTERPRISE FUNDS	11,000	1,374,000	1,385,000	309,000	1,076,000	1,385,000	0
INTERNAL SERVICE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS							
FIDUCIARY: TRUST AND AGENCY FUNDS	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX
<i>Oster Trust Agency</i>	1,000	2,000	3,000	0	3,000	3,000	0
TOTAL TRUST AND AGENCY FUNDS	1,000	2,000	3,000	0	3,000	3,000	0
TOTAL FOR MEMORANDUM ONLY							



STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expense to be Paid from Bond Issues)

(Section 5705.29. Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
OPWC - Water Tnt Plant Imp (CB 08L)	750,000	75,000	Water Fund (Exp 7/1/22)
OPWC - Water Tnt Plant Imp (CB 11K)	727,496.46	72,750	Water Fund (Exp 7/1/23)
OPWC - WWTP R/R (CB 28R)	576,717.11	28,836	Wastewater Fund (Exp 7/1/39)
OWDA - WWTP R/R (654b)	283,320.10	20,250	Wastewater Fund (Exp 7/1/34)
OWDA - WWTP Imp (4644)	6,081,479.91	397,360	Wastewater Fund (Exp 7/1/28)
<b>TOTAL</b>	8,419,013.58	594,196	

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.



EXHIBIT VI

BUDGET YEAR

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 and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, ___	BUDGET YEAR	
								Amount Required for Principal and Interest 1/1/___ to 12/31/___	Amount Receivable from Other Sources to Meet Debt Payments 1/1/___ to 12/31/___
Payable from Bond Retirement Fund- INSIDE 10 MILL LIMIT	XXXXXXXXXX XXXXXXXXXX	XXXXXX XXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXX XXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX
TOTAL									
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
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.

# OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of \_\_\_\_\_ County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the  
 city/village of \_\_\_\_\_ for the BUDGET YEAR beginning January 1st, \_\_\_\_\_.

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
<b>GOVERNMENTAL FUND TYPE</b>							
General Fund							
Special Revenue Funds							
Debt Service Funds							
Capital Project Funds							
Special Assessment Fund							
<b>PROPRIETARY FUND TYPE</b>							
Enterprise Funds							
Internal Service Funds							
<b>FIDUCIARY FUND TYPE</b>							
Trust and Agency Funds							
<b>TOTAL ALL FUNDS</b>							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date \_\_\_\_\_

\_\_\_\_\_  
Budget Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, __	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
<b>GOVERNMENT FUNDS:</b>							
<b>GENERAL FUND</b>	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
General Fund	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
<b>SPECIAL REVENUE FUNDS:</b>							
Street Construction Maintenance/Repair	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
State Highway Improvement Fund							
Cemetery Fund							
Parks and Recreation Fund							
Federal Grant Fund							
State Grand Fund							
Law Enforcement Trust Fund							
Drug Law Enforcement Fund							
Other Special Revenue Funds							
<b>TOTAL SPECIAL REVENUE FUNDS</b>							
<b>DEBT SERVICE FUNDS</b>							
General Obligation Bond Fund	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Other Debt Service Funds							
<b>TOTAL DEBT SERVICE FUNDS</b>							
<b>CAPITAL PROJECT FUNDS:</b>							
Construction Fund	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Federal Grant Fund							
Other Capital Project Funds							
<b>TOTAL CAPITAL PROJECT FUNDS</b>							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
<b>SPECIAL ASSESSMENT FUNDS:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Assessment Bond Retirement							
Special Assessment Improvement Fund							
Special Assessment Operating Fund							
Other Special Assessment Funds (specify)							
<b>TOTAL SPECIAL ASSESSMENT FUNDS</b>							
<b>ENTERPRISE FUNDS:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Water Fund							
Sanitary Sewer Fund							
Electric Fund							
Parking Fund							
Swimming Pool Fund							
First Mortgage Debt Service Fund							
Debt Service Reserve Fund							
Utilities Deposit Fund							
Utility Improvement Fund							
Other Enterprise Funds							
<b>TOTAL ENTERPRISE FUNDS</b>							
<b>INTERNAL SERVICE FUNDS:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Revolving Fund							
Other Internal Service Funds							
<b>TOTAL INTERNAL SERVICE FUNDS</b>							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, --	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
<b>TRUST AND AGENCY FUNDS:</b>	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
<b>TOTAL TRUST AND AGENCY FUNDS</b>							
<b>TOTAL ESTIMATED RESOURCES</b>							
(memorandum only)							

# COUNTY AUDITOR'S ESTIMATE

Tax Levies and Rates for \_\_\_\_\_, In \_\_\_\_\_ City/Village  
 Tax Valuation \$ \_\_\_\_\_

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
<b>LEVIES WITHIN 10 MILL LIMITATION</b>	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
County		
Township		
School		
Village		
City		
<b>TOTAL</b>		
<b>LEVIES OUTSIDE OF 10 MILL LIMITATION</b>		
County		
Township		
School		
Village		
City		
State		
<b>TOTAL</b>		
<b>TOTAL LEVY FOR ALL PURPOSES</b>		

Deputy Auditor

County Auditor

FOR FISCAL YEAR  
 BEGINNING JANUARY 1, \_\_\_\_\_

City/Village

BUDGET OF  
  
 COUNTY



Continuation of Instructions from Page (F)

Water

- Consumer Rent
- Water Tap Fees
- Bulk Water Sales
- Other Water

Sewer

- Consumer Rent
- Sewer Taps
- Other Sewer

Electric

- Consumer Collections for Power
- Other Electric

Gas

- Consumer Collections for Gas
- Connection Fees
- Other Gas

Other Charges for Services

Fines, Licenses and Permits

Fines and Forfeitures

- Court Costs
- Court Fines
- State Reparations
- Other Fines and Forfeitures

License and Permits

- Building Permits
- Inspections
- Zoning Permits
- Street Opening Permits
- Other Licenses and Permits

Miscellaneous

- Sale of Fixed Assets
- Interest
- Contributions and Donations
- Other Miscellaneous Revenue

Other Financing Sources

Proceeds from Sale of Public Debt

- Sale of Bonds
- Sale of Notes
- Other Proceeds from Sale of Public Debt (bond and note premiums, accrued interest, etc.)

Transfers, Advances and Other Sources

- Transfers
- Advances (for historical data only)
- Other Sources

APPENDIX 2

This appendix divides the various programs or activities a municipality may have into categories that correspond with the annual report. This list is not all inclusive. If your municipality makes expenditures for purposes not listed, please list them under the appropriate expenditure type.

Expenditures

- Security of Persons and Property
  - Police Law Enforcement
  - Fire Fighting, Prevention and Inspection
  - Street Lighting
  - Civil Defense
  - Traffic Signals, Signs, and Markings
  - Other Security of Person and Property
- Public Health
  - Payment to County Health District
  - Payment to County Human Services Program
  - Other Assistance to the Needy
  - Cemetery
  - Other Public Health
- Leisure Time Activities
  - Recreation Program
  - Provide and Maintain Parks
  - Cultural Facilities
  - Swimming Pool
  - Concessions
  - Other Leisure Time Activities
- Community Environment
  - Community Planning and Zoning
  - Public Housing Projects
  - Other Community Environment
- Basic Utility Services
  - Electricity Utility
  - Gas Utility
  - Water Works
  - Sanitary Sewers and Sewage Disposal
  - Storm Sewers and Drains
  - Refuse Collections and Disposal
  - Other Basic Utility Services
- Transportation
  - Street Construction and Reconstruction
  - Street Maintenance and Repair
  - Street Cleaning, Snow and Ice Removal
  - Storm Sewer and Drains
  - Traffic Signs and Signals
  - Parking Facilities
  - Sidewalks
  - Other Transportation
- General Government
  - Mayor's and Administrative Offices
  - Legislative Activities
  - Mayor's Court
  - Clerk-Treasurer
  - Lands and Buildings
  - Boards and Commissions
  - County Auditor's and Treasurer's Fees
  - State Examiners' Fees
  - Solicitor
  - Income Tax Administration
  - Taxes Refunded
  - Distribution of Income Tax Collected for Others
  - Other Income Tax
  - Other General Government

REPRODUCED BY THE INFORMATION CENTER

Debt Service

- Redemption of Principal
- Interest
- Other Debt Service

Capital Outlay

- Construction
- Other Construction
- Equipment

All Other Uses

- Transfers
- Advances
- Other Uses/Non-Operating Expenses

Budget Instruction Notes:

Revenues - General Fund: Budget year 2019 Estimated  
General Property Tax includes  
proposed levy of 8.5 mills to  
be voted on November 4, 2018.  
General Election: Does not include  
proposed additional 2.5 mills

Expenditures - General Fund: Biannual State Audit -  
\$15,000  
Transfers include \$200,000  
for 2019 Capital Budget.







Hamilton County Auditor, DUSTY RHODES  
TAX BUDGET WORKSHEET

Fiscal Year 2019

Taxing District Village of Glendale

Fiscal Officer Michael Beaugrand / Treasurer  
Circle one: Township Fiscal Officer, Clerk Treasurer, Director of Finance,  
City Auditor

Telephone # 513-771-7280 Fax # 513-771-7318

Email Address: mbeaugrand@glendaleohio.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 30,500

State-LGF \_\_\_\_\_

TOTAL: 30,500

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 2,155

\*\*Lane Miles 17.5

\* 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 2018 for collection in 2019.

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

<u>Description</u>	<u>Millage</u>	<u>Add/Renew</u>	
		<u>Replace</u>	<u># of Years</u>
1. <u>General Operating</u>	<u>8.5</u>	<u>Renew</u>	<u>4</u>
2. <u>General Operating</u>	<u>2.5</u>	<u>Addition</u>	<u>4</u>
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.

**NOTICE OF PUBLIC HEARING**

**ON THE** 2019 ESTIMATED TAX BUDGET **BUDGET**

Rev. Code Sec. 5705.30

Notice is hereby given that on the 9th day of JULY  
2018, at 6:00 o'clock P M., a public hearing will be held on  
the Budget prepared by the VILLAGE OF GLENDALE  
of Hamilton County, Ohio, for the next succeeding fiscal year ending December  
31st 2019.

Such hearing will be held at the office of the GLENDALE COUNCIL  
80 E. SHARON AVENUE  
GLENDALE, OHIO 45246

Council of Village of GLENDALE.

**The State of Ohio, Hamilton County, ss.**

The undersigned being duly sworn says that the notice, a copy of which is  
Hereto attached, was given by publication not less than ten days previous to the  
9th day of JULY, 2018, the day of hearing mentioned, in the  
NORTHWEST PRESS a newspaper having general circulation in the  
VILLAGE OF GLENDALE.

Sworn to before me and signed in my presence, this \_\_\_\_\_ day of

\_\_\_\_\_, \_\_\_\_\_.

Printer's Fees, \$ \_\_\_\_\_



## **PUBLIC NOTICE**

### **Notice of Public Hearing 2019 Estimated Budget**

Notice is hereby given that on Monday, the 9<sup>th</sup> day of July 2018 at 6:00 pm a Public Hearing will be held on the tax budget prepared by the Village of Glendale for the next succeeding fiscal year ending December 31<sup>st</sup>, 2019. Such hearing will be held upstairs of the Town Hall, 80 E. Sharon Avenue, Glendale, OH 45246.

Michael Beaugrand  
Treasurer

Posted 7 Bulletin Boards and Web  
June 27, 2018

