



## Village of Glendale, Ohio

30 Village Square  
Glendale, Ohio 45246  
(513) 771-7200

Donald A. Lofty, Mayor  
David Lumsden, Village Administrator

### *2024 Estimated Tax Budget Executive Summary*

*Public hearing July 10, 2023 at 6:00 p.m.  
80 E. Sharon Ave., Glendale, Ohio 45246*

#### Summary

The Estimated Tax Budget is a summary budget estimate submitted to the Hamilton County Auditor. This budget estimate is primarily used by the Auditor's Office to ensure the Village's estimated property tax revenue is appropriate in comparison to estimated expenditures.

It is important to note that this budget does not represent the Village's final estimated revenues or appropriations for 2024. The final budget will be prepared by Department Heads, Council Committees and the Finance Committee at the end of 2023. A final budget document is anticipated to be presented to Council at the December 2023 meeting.

#### General Fund

##### Revenue

The Village has three voted levies that receive property tax revenue for current operating expenses for the General Fund. Additionally, the Village also receives inside millage of 2.78 from Hamilton County. This millage is not voted on. Please refer to the listing below for the millage, duration, renewal and estimated 2024 revenues for these levies.

Millage	Duration	Last renewed	2024 est. revenues
8.5 mills	4 years	2022	\$862,138
2.5 mills	4 years	First passed in 2022	\$283,704
10 mills	4 years	2020	\$1,014,280
2.78 mills	n/a	n/a	\$306,634

The revenue estimates used for this tax budget match 2023 estimated revenues. Final amounts for the 2024 budget will be obtained from the Hamilton County Auditor, for inclusion in the final 2024 budget to be passed by Council in December.

##### Expenditures

This budget estimate reflects an approximate 3% increase across all categories and functions.

## **Special Revenue Funds**

The Police Pension Fund is a Special Revenue fund that receives revenue from inside millage totaling 0.30 mills. This amount received is restricted in use.

These Special Revenue Funds receive monies from the State of Ohio and Hamilton County through various state and local taxes. These funds are restricted to the specific function of the fund. There are also grant monies and donations received from the State, County and private donors that are restricted in use.

Included among these funds is the Community Fund. Revenues for this fund include donations and registration fees for the Glendale Car Show, contributions and expenditures for the Glendale Family Fund and miscellaneous donations. Additionally, the Glendale Quiet Zone project donations and related expenditures are kept in this fund. Community events, including the Memorial Day Parade, Street Fair, Shakespeare in the Park and the Cincinnati Civic Orchestra are paid from the Community Fund.

## **Enterprise Fund**

These proprietary funds include Water, Wastewater and Building Department. Under Water and Wastewater, there exist funds for Operating and Repair/Replacement for each utility. These funds generate revenue through quarterly utility billing, tap and meter fees, inspection fees and building permit fees.

The estimated Water debt payments for 2024 total \$161,107 and the estimated Sewer debt payments for 2024 total \$464,416.

## **Capital Funds**

The Village Capital, Village Plan & General Improvement Fund (VPGI), and Glendale Fire Apparatus Fund are capital funds. Beginning with the 2019 appropriations, some previous expenses categorized as 'capital' were appropriated against General Fund budgets. VPGI revenue was generated by inheritance tax receipts (ending in 2012) and these funds are currently invested in certificates of deposit, Treasury notes and commercial paper, for no longer than 5-year terms. Earned interest is then reinvested within this fund.

Respectfully submitted,



David Lumsden  
Village Administrator



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Village of **GLENDALE**

**HAMILTON** County, Ohio

**JULY 10, 2023**

This Budget must be adopted by the Council or other legislative body on or before July 15<sup>th</sup>, and two copies must be submitted to the County Auditor on or before July 20<sup>th</sup>. 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: \_\_\_\_\_

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

EXHIBIT I

Description (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Est. for 2023 (4)	Budget Year Est. for 2024 (5)
<b>GENERAL FUND REVENUES</b>				
<b>Local Taxes</b>				
General Property Tax - Real Estate	\$ 1,864,728	\$ 1,933,336	\$ 2,178,644	\$ 2,178,644
Other Local Taxes	\$ -	\$ -	\$ -	\$ -
<b>Total Local Taxes</b>	<b>\$ 1,864,728</b>	<b>\$ 1,933,336</b>	<b>\$ 2,178,644</b>	<b>\$ 2,178,644</b>
<b>Intergovernmental Revenues</b>				
State Shared Taxes and Permits				
Local Government	\$ 49,002	\$ 53,220	\$ 36,119	\$ 40,000
Cigarette Tax	\$ -	\$ 38	\$ 50	\$ 50
Liquor and Beer Permits	\$ 5,642	\$ 8,100	\$ 5,000	\$ 5,000
Recycling Incentive (RRI)	\$ 8,081	\$ 7,724	\$ 7,000	\$ 7,000
Per. Prop. Utility	\$ 54,308	\$ 56,900	\$ 59,450	\$ 59,450
Rollback from State	\$ 272,231	\$ 275,948	\$ 280,659	\$ 280,659
<b>Total State Shared Taxes and Permits</b>	<b>\$ 389,264</b>	<b>\$ 401,930</b>	<b>\$ 388,278</b>	<b>\$ 392,159</b>
Federal Grants or Aid	\$ 500	\$ -	\$ -	\$ -
<b>Total Intergovernmental Revenues</b>	<b>\$ 389,764</b>	<b>\$ 401,930</b>	<b>\$ 388,278</b>	<b>\$ 392,159</b>
Charges for Services	\$ 247,664	\$ 243,221	\$ 288,615	\$ 250,000
Fines, Licenses, and Permits	\$ 47,059	\$ 65,519	\$ 79,275	\$ 69,000
Miscellaneous	\$ 3,394	\$ 22,726	\$ 7,500	\$ 20,000
<b>Other Financing Sources:</b>				
Proceeds from Sale of Assets	\$ -	\$ -	\$ -	\$ -
Other Sources (Refunds & Reimbursements)	\$ 14,895	\$ -	\$ 6,727	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 2,567,504</b>	<b>\$ 2,666,732</b>	<b>\$ 2,949,039</b>	<b>\$ 2,909,803</b>

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

EXHIBIT I

Description (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Est. for 2023 (4)	Budget Year Est. for 2024 (5)
<b>GENERAL FUND EXPENDITURES</b>				
<b>Security of Persons and Property</b>				
Personal Services	\$ 989,855	\$ 939,724	\$ 1,074,176	\$ 1,106,401
Travel Transportation	\$ 19,399	\$ 4,703	\$ 21,543	\$ 22,189
Contractual Services	\$ 179,476	\$ 221,742	\$ 279,799	\$ 288,193
Supplies and Materials	\$ 94,525	\$ 94,399	\$ 93,107	\$ 95,900
Capital Outlay	\$ 47,253	\$ 26,774	\$ 55,995	\$ 57,676
<b>Total Security of Persons and Property</b>	<b>\$ 1,330,508</b>	<b>\$ 1,287,342</b>	<b>\$ 1,524,620</b>	<b>\$ 1,570,359</b>
<b>Public Health Services</b>				
Contractual Services	\$ 6,988	\$ 6,485	\$ 6,560	\$ 6,757
<b>Total Public Health Services</b>	<b>\$ 6,988</b>	<b>\$ 6,485</b>	<b>\$ 6,560</b>	<b>\$ 6,757</b>
<b>Leisure Time Activities</b>				
Contractual Services	\$ 8,660	\$ 6,720	\$ 12,687	\$ 13,068
Supplies and Materials	\$ 8,914	\$ 9,003	\$ 12,002	\$ 12,362
Capital Outlay	\$ 2,071	\$ 4,018	\$ 33,582	\$ 34,589
<b>Total Leisure Time Activities</b>	<b>\$ 19,645</b>	<b>\$ 19,741</b>	<b>\$ 58,271</b>	<b>\$ 60,019</b>
<b>Basic Utility Services</b>				
Personal Services	\$ 210,775	\$ 201,698	\$ 208,764	\$ 215,026
Contractual Services	\$ 216,638	\$ 233,610	\$ 224,892	\$ 231,639
Supplies and Materials	\$ 7,872	\$ 14,337	\$ 13,560	\$ 13,966
Capital Outlay	\$ 1,013	\$ 858	\$ 8,390	\$ 8,642
<b>Total Basic Utility Services</b>	<b>\$ 436,298</b>	<b>\$ 450,503</b>	<b>\$ 455,606</b>	<b>\$ 469,273</b>
<b>Transportation</b>				
Personal Services	\$ 213,206	\$ 238,442	\$ 259,708	\$ 267,499
Contractual Services	\$ 30,889	\$ 29,246	\$ 28,644	\$ 29,503
Supplies and Materials	\$ 16,720	\$ 19,240	\$ 20,744	\$ 21,366
Capital Outlay	\$ 199,970	\$ 72,206	\$ 6,560	\$ 6,757
<b>Total Transportation</b>	<b>\$ 460,785</b>	<b>\$ 359,134</b>	<b>\$ 315,656</b>	<b>\$ 325,125</b>
<b>General Government</b>				
Personal Services	\$ 223,251	\$ 208,681	\$ 295,308	\$ 304,168
Travel Transportation	\$ 694	\$ 604	\$ 2,350	\$ 2,420
Contractual Services	\$ 195,305	\$ 218,007	\$ 301,175	\$ 310,210
Supplies and Materials	\$ 8,211	\$ 7,280	\$ 11,100	\$ 11,433
Capital Outlay	\$ 1,464	\$ 462	\$ 12,500	\$ 12,875
<b>Total General Government</b>	<b>\$ 428,925</b>	<b>\$ 435,034</b>	<b>\$ 622,433</b>	<b>\$ 641,106</b>
<b>TOTAL, ALL FUNCTIONS</b>	<b>\$ 2,683,149</b>	<b>\$ 2,558,239</b>	<b>\$ 2,983,146</b>	<b>\$ 3,072,639</b>
<b>Other Uses of Funds</b>				
Transfers	\$ -	\$ -	\$ -	\$ -
<b>Total Other Uses of Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,683,149</b>	<b>\$ 2,558,239</b>	<b>\$ 2,983,146</b>	<b>\$ 3,072,639</b>
Revenues over/(under) Expenditures	\$ (115,645)	\$ 108,493	\$ (34,107)	\$ (162,836)
Beginning Unencumbered Balance	\$ 1,330,059	\$ 1,141,431	\$ 1,188,340	\$ 1,094,233
Ending Cash Fund Balance	\$ 1,214,414	\$ 1,249,924	\$ 1,154,233	\$ 931,397
Estimated Encumbrances (outstanding at year end)	\$ 72,983	\$ 61,584	\$ 60,000	\$ 60,000
<b>Estimated Ending Unencumbered Fund Balance</b>	<b>\$ 1,141,431</b>	<b>\$ 1,188,340</b>	<b>\$ 1,094,233</b>	<b>\$ 871,397</b>

**FUND NAME: POLICE DISABILITY & PENSION FUND**  
**FUND TYPE/CLASSIFICATION: SPECIAL REVENUE**

**RECEIVING PROPERTY TAX REVENUE**

Description (1)	For 2021 Actual (3)	For 2022 Actual (3)	Current Year Est. for 2023 (4)	Budget Year Est. for 2024 (5)
<b>REVENUE</b>				
General Property Tax	\$ 29,138	\$ 30,209	\$ 29,114	\$ 29,100
Intergovernmental Revenue	\$ 4,146	\$ 4,135	\$ 4,216	\$ 4,200
<b>TOTAL REVENUE</b>	<b>\$ 33,284</b>	<b>\$ 34,344</b>	<b>\$ 33,330</b>	<b>\$ 33,300</b>
<b>EXPENDITURES</b>				
Security of Persons & Property				
Personal Services	\$ 13,044	\$ 37,257	\$ 41,000	\$ 42,230
Contractual Services	\$ 372	\$ 376	\$ 650	\$ 670
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,416</b>	<b>\$ 37,633</b>	<b>\$ 41,650</b>	<b>\$ 42,900</b>
Revenues Over (Under) Expenditures	\$ 19,868	\$ (3,289)	\$ (8,320)	\$ (9,600)
Beginning Unencumbered Fund Balance	\$ 10,177	\$ 30,045	\$ 30,045	\$ 21,725
Ending Cash Fund Balance	\$ 30,045	\$ 26,756	\$ 21,725	\$ 12,125
Estimated Outstanding Encumbrances EOY	\$ -	\$ -	\$ -	\$ -
<b>Estimated Ending Unencumbered Fund Balance</b>	<b>\$ 30,045</b>	<b>\$ 26,756</b>	<b>\$ 21,725</b>	<b>\$ 12,125</b>



STATEMENT OF PERMANENT IMPROVEMENTS

EXHIBIT IV

Description	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
OWDA 8381 Water Dist. Imp.	\$ 152,467	\$ 6,734	Water (Exp. 7/1/2050)
OWDA 8896 Sharon Ave. water main	\$ 2,094,518	\$ 117,999	Water (Exp. 1/1/2042)
OPWC CB08L WWTP Imp.	\$ 727,496	\$ 36,375	Wastewater (Exp. 7/1/2024)
OPWC CB28R WWTP R&R	\$ 576,717	\$ 28,836	Wastewater (Exp. 7/1/2036)
OWDA 6546 WWTP Imp.	\$ 283,320	\$ 20,245	Wastewater (Exp. 7/1/2034)
OWDA 4644 WWTP Imp.	\$ 6,081,480	\$ 397,356	Wastewater (Exp. 7/1/2028)
OWDA 9222 CMOM Planning	\$ 89,600	\$ 18,000	Wastewater (Exp. 1/1/2027)
	<b>\$ 10,005,599</b>	<b>\$ 625,545</b>	