



Village of Glendale, Ohio

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

Donald A. Lofty, Mayor
David Lumsden, Village Administrator

2023 Estimated Tax Budget Executive Summary

Public hearing July 11, 2022 at 6:00 p.m.

80 E. Sharon Ave., Glendale, Ohio 45246

General Fund

Revenue

The Village has two 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 2023 revenues for these levies.

Millage	Duration	Last renewed	2023 estimated revenues
8.5 mills	4 years	2018	\$846,741
10 mills	4 years	2020	\$996,165
2.78 mills	n/a	n/a	\$301,908

Expenditures

This budget estimate reflects an approximate 3% increase across most 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 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, building rent paid by the tenant of 38 Village Square (currently CF Bank) 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, Debt Repayment, Capital 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 2023 total \$200,584 and the estimated Sewer debt payments for 2023 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 CDs, Treasury notes and commercial paper, for no longer than 5-year terms. Earned interest is then reinvested within this fund.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "David Lumsden", with a stylized flourish at the end.

David Lumsden
Village Administrator



Village of Glendale, Ohio

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

Donald A. Lofty, Mayor
David Lumsden, Village Administrator

Village of **GLENDALE**

HAMILTON County, Ohio

JULY 11, 2022

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, **2023**, 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 2020 Actual (2)	For 2021 Actual (3)	Current Year Est. for 2022 (4)	Budget Year Est. for 2023 (5)
GENERAL FUND REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$ 1,870,227	\$ 1,864,728	\$ 1,867,979	\$ 1,914,029
Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	\$ -	\$ -	\$ 500	\$ -
Total Local Taxes	\$ 1,870,227	\$ 1,864,728	\$ 1,868,479	\$ 1,914,029
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	\$ 39,667	\$ 49,002	\$ 36,119	\$ 35,000
Estate Tax	\$ -	\$ -	\$ -	\$ -
Cigarette Tax	\$ 75	\$ -	\$ 50	\$ 50
License Tax	\$ -	\$ -	\$ -	\$ -
Liquor and Beer Permits	\$ 105	\$ 5,642	\$ 6,000	\$ 5,000
Gasoline Tax	\$ -	\$ -	\$ -	\$ -
Recycling Incentive (RRI)	\$ 7,564	\$ 8,081	\$ 7,000	\$ 7,000
Property Tax Allocation	\$ 51,471	\$ 54,308	\$ 53,200	\$ 50,000
Rollback from State	\$ 272,992	\$ 272,231	\$ 276,835	\$ 269,000
Total State Shared Taxes and Permits	\$ 371,874	\$ 389,264	\$ 379,204	\$ 366,050
Federal Grants or Aid	\$ 94,294	\$ 500	\$ -	\$ -
State Grants or Aid	\$ -	\$ -	\$ -	\$ -
Other Grants or Aid	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenues	\$ 466,168	\$ 389,764	\$ 379,204	\$ 366,050
Special Assessments	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 236,658	\$ 247,664	\$ 268,603	\$ 250,000
Fines, Licenses, and Permits	\$ 47,598	\$ 47,059	\$ 69,600	\$ 69,000
Miscellaneous	\$ 1,053	\$ 3,394	\$ 1,500	\$ 1,500
Other Financing Sources:				
Proceeds from Sale of Assets	\$ 500	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -	\$ -
Advances	\$ -	\$ -	\$ -	\$ -
Other Sources (Refunds & Reimbursements)	\$ 135,082	\$ 14,895	\$ -	\$ -
TOTAL REVENUE	\$ 2,757,286	\$ 2,567,504	\$ 2,587,386	\$ 2,600,579

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

EXHIBIT I

Description (1)	For 2020 Actual (2)	For 2021 Actual (3)	Current Year Est. for 2022 (4)	Budget Year Est. for 2023 (5)
GENERAL FUND EXPENDITURES				
Security of Persons and Property				
Personal Services	\$ 912,058	\$ 989,855	\$ 1,034,640	\$ 1,065,679
Travel Transportation	\$ 16,659	\$ 19,399	\$ 19,213	\$ 19,789
Contractual Services	\$ 154,166	\$ 179,476	\$ 226,238	\$ 233,025
Supplies and Materials	\$ 68,158	\$ 94,525	\$ 78,540	\$ 80,896
Capital Outlay	\$ 36,054	\$ 47,253	\$ 35,650	\$ 36,720
Total Security of Persons and Property	\$ 1,187,095	\$ 1,330,508	\$ 1,394,281	\$ 1,436,109
Public Health Services				
Contractual Services	\$ 6,808	\$ 6,988	\$ 6,490	\$ 6,685
Total Public Health Services	\$ 6,808	\$ 6,988	\$ 6,490	\$ 6,685
Leisure Time Activities				
Contractual Services	\$ 7,472	\$ 8,660	\$ 11,900	\$ 12,257
Supplies and Materials	\$ 6,609	\$ 8,914	\$ 10,125	\$ 10,429
Capital Outlay	\$ 299	\$ 2,071	\$ 2,000	\$ 2,060
Total Leisure Time Activities	\$ 14,380	\$ 19,645	\$ 24,025	\$ 24,746
Basic Utility Services				
Personal Services	\$ 215,090	\$ 210,775	\$ 236,901	\$ 244,008
Contractual Services	\$ 180,643	\$ 216,638	\$ 215,171	\$ 221,626
Supplies and Materials	\$ 8,526	\$ 7,872	\$ 11,675	\$ 12,025
Capital Outlay	\$ -	\$ 1,013	\$ 7,120	\$ 7,334
Total Basic Utility Services	\$ 404,259	\$ 436,298	\$ 470,867	\$ 484,993
Transportation				
Personal Services	\$ 213,762	\$ 213,206	\$ 241,092	\$ 248,325
Contractual Services	\$ 18,916	\$ 30,889	\$ 22,435	\$ 23,108
Supplies and Materials	\$ 11,552	\$ 16,720	\$ 17,083	\$ 17,595
Capital Outlay	\$ 545	\$ 199,970	\$ 24,060	\$ 24,782
Total Transportation	\$ 244,775	\$ 460,785	\$ 304,670	\$ 313,810
General Government				
Personal Services	\$ 259,561	\$ 223,251	\$ 230,180	\$ 237,085
Travel Transportation	\$ 328	\$ 694	\$ 1,100	\$ 1,133
Contractual Services	\$ 200,316	\$ 195,305	\$ 217,050	\$ 223,562
Supplies and Materials	\$ 10,850	\$ 8,211	\$ 11,100	\$ 11,433
Capital Outlay	\$ 746	\$ 1,464	\$ 500	\$ 515
Total General Government	\$ 471,801	\$ 428,925	\$ 459,930	\$ 473,728
TOTAL, ALL FUNCTIONS	\$ 2,329,118	\$ 2,683,149	\$ 2,660,263	\$ 2,740,071
Other Uses of Funds				
Transfers	\$ 41,714	\$ -	\$ -	\$ -
Total Other Uses of Funds	\$ 41,714	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,370,832	\$ 2,683,149	\$ 2,660,263	\$ 2,740,071
Revenues over/(under) Expenditures	\$ 386,454	\$ (115,645)	\$ (72,877)	\$ (139,492)
Beginning Unencumbered Balance	\$ 999,440	\$ 1,330,059	\$ 1,141,472	\$ 901,843
Ending Cash Fund Balance	\$ 1,385,894	\$ 1,214,414	\$ 1,068,595	\$ 762,351
Estimated Encumbrances (outstanding at year end)	\$ 55,835	\$ 72,983	\$ 60,000	\$ 60,000
Estimated Ending Unencumbered Fund Balance	\$ 1,330,059	\$ 1,141,431	\$ 1,008,595	\$ 702,351

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

RECEIVING PROPERTY TAX REVENUE

Description (1)	For 2020 Actual (2)	For 2021 Actual (3)	Current Year Est. for 2022 (4)	Budget Year Est. for 2023 (5)
REVENUE				
General Property Tax	\$ 27,304	\$ 29,139	\$ 29,114	\$ 29,000
Intergovernmental Revenue	\$ 3,883	\$ 4,146	\$ 4,216	\$ 4,091
TOTAL REVENUE	\$ 31,187	\$ 33,285	\$ 33,330	\$ 33,091
EXPENDITURES				
Security of Persons & Property				
Personal Services	\$ 39,492	\$ 13,045	\$ 41,000	\$ 41,000
Contractual Services	\$ 399	\$ 372	\$ 650	\$ 650
TOTAL EXPENDITURES	\$ 39,891	\$ 13,417	\$ 41,650	\$ 41,650
Revenues Over (Under) Expenditures	\$ (8,704)	\$ 19,868	\$ (8,320)	\$ (8,559)
Beginning Unencumbered Fund Balance	\$ 18,881	\$ 10,177	\$ 30,045	\$ 21,725
Ending Cash Fund Balance	\$ 10,177	\$ 30,045	\$ 21,725	\$ 13,166
Estimated Outstanding Encumbrances EOY	\$ -	\$ -	\$ -	\$ -
Estimated Ending Unencumbered Fund Balance	\$ 10,177	\$ 30,045	\$ 21,725	\$ 13,166

SPECIAL REVENUE/CAPITAL PROJECT/PROPRIETARY FUNDS

EXHIBIT III

FUND	Est. Unencumbered Fund Balance 1/1/2023	Budget Year Estimate Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Est. Unencumbered Balance 12/31/23
				Personal Services	Other	Total	
Governmental, Special Revenue Funds							
Street Constr. M&R	\$ 25,000	\$ 116,000	\$ 141,000	\$ 2,000	\$ 139,000	\$ 141,000	\$ -
State HWY Impr.	\$ 25,000	\$ 9,600	\$ 34,600	\$ -	\$ 34,600	\$ 34,600	\$ -
DARE Grant	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ -
Traffic Safety Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drug Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement Trust	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Motor Vehicle Lic.	\$ 1,000	\$ 18,000	\$ 19,000	\$ -	\$ 19,000	\$ 19,000	\$ -
Police CPT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glendale Police Gift	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Glendale Fire Gift	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enforcement & Education	\$ 100	\$ 5,000	\$ 5,100	\$ 5,100	\$ -	\$ 5,100	\$ -
Mayor's Computer	\$ 100	\$ 16,000	\$ 16,100	\$ -	\$ 16,100	\$ 16,100	\$ -
Fire Dept. CPT	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000	\$ -
Rogan Park Trust	\$ 8,000	\$ 100	\$ 8,100	\$ -	\$ 1,000	\$ 1,000	\$ 7,100
Park Board Trustee	\$ 1,000	\$ 11,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ -
Creche	\$ 850	\$ -	\$ 850	\$ -	\$ 850	\$ 850	\$ -
James Carruthers	\$ 516	\$ -	\$ 516	\$ -	\$ 516	\$ 516	\$ -
Police Support & SRO	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000	\$ -
Community	\$ 150,000	\$ 25,000	\$ 175,000	\$ -	\$ 100,000	\$ 100,000	\$ 75,000
HCSWD Projects Glendale	\$ 97,432	\$ -	\$ 97,432	\$ -	\$ 97,432	\$ 97,432	\$ -
Coronavirus Relief	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ -
Total Special Revenue Funds	\$ 408,998	\$ 246,200	\$ 655,198	\$ 47,100	\$ 525,998	\$ 573,098	\$ 82,100
Governmental, Capital Projects Funds							
Village Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Village Plan & Gen. Imp.	\$ 8,640,000	\$ 150,000	\$ 8,790,000	\$ -	\$ -	\$ -	\$ 8,790,000
Glendale Fire Apparatus	\$ 62,000	\$ -	\$ 62,000	\$ -	\$ -	\$ -	\$ 62,000
HamCo MRF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects Funds	\$ 8,702,000	\$ 150,000	\$ 8,852,000	\$ -	\$ -	\$ -	\$ 8,852,000
Proprietary, Enterprise Funds							
Glendale Water	\$ 1,000	\$ 625,000	\$ 626,000	\$ 198,000	\$ 428,000	\$ 626,000	\$ -
Glendale Sewer	\$ 1,000	\$ 865,000	\$ 866,000	\$ 198,000	\$ 668,000	\$ 866,000	\$ -
Glendale Building Dept.	\$ 1,000	\$ 60,000	\$ 61,000	\$ 36,000	\$ 25,000	\$ 61,000	\$ -
Glendale Sewer R&R	\$ 40,000	\$ 25,000	\$ 65,000	\$ -	\$ 65,000	\$ 65,000	\$ -
Glendale Water R&R	\$ 175,000	\$ 10,000	\$ 185,000	\$ -	\$ 185,000	\$ 185,000	\$ -
Total Enterprise Funds	\$ 218,000	\$ 1,585,000	\$ 1,803,000	\$ 432,000	\$ 1,371,000	\$ 1,803,000	\$ -
Fiduciary, Trust and Agency Funds							
Other Trust & Agency	\$ 976	\$ 1,000	\$ 1,976	\$ -	\$ 1,976	\$ 1,976	\$ -
Total Trust & Agency	\$ 976	\$ 1,000	\$ 1,976	\$ -	\$ 1,976	\$ 1,976	\$ -

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	\$ 7,834	Water (Exp. 7/1/2050)
OWDA 8896 Sharon Ave. water main	\$ 2,094,518	\$ 120,000	Water (Exp. 1/1/2042)
OPWC CB08L Water Trt Plant/Imp.	\$ 727,496	\$ 72,750	Water (Exp. 1/1/2024)
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	\$ 397,335	Wastewater (Exp. 7/1/2028)
OWDA 9222 CMOM Planning	\$ 89,600	\$ 18,000	Wastewater (Exp. 1/1/2027)
	\$ 10,005,599	\$ 665,000	



Hamilton County Auditor, DUSTY RHODES
TAX BUDGET WORKSHEET

Fiscal Year 2023

Taxing District Village of Glendale

Fiscal Officer Rebecca Terrell; Clerk, Village Fiscal Officer

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

Telephone # (513) 771-7200 Fax # (513) 771-7318

Email Address: rterrell@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	<u>30,650</u>
State-LGF	<u>0</u>
TOTAL:	<u>30,650</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 2020 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 2022 for collection in 2023.

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. Current operating	8.5	Renew	4
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.

NOTICE OF PUBLIC HEARING

ON THE 2023 Estimated Tax Budget **BUDGET**

Rev. Code Sec. 5705.30

Notice is hereby given that on the 11th day of July
2022, 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 2023.

Such hearing will be held at the office of the Village of Glendale Town Hall
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
11th day of July, 2022, the day of hearing mentioned, in the
Cincinnati Court Index 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, \$ _____