Recommended by the Auditor

RESOLUTION NO. 22-35

A RESOLUTION TO ADOPT A PROPOSED 2023 TAX BUDGET FOR THE CITY OF HILLSBORO AS SET FORTH IN THE ATTACHED EXHIBIT

Whereas, the City has held a public hearing the 11th day of August 2022 to invite public comment;

Now Therefore, be it RESOLVED by the City of Hillsboro, Ohio that:

SECTION ONE:

A TAX BUDGET annexed hereto is hereby adopted pursuant to O.R.C. Sec. 5705.28 and ordered forwarded to the Budget Commission according to law in the form prescribed by them.

SECTION TWO:

This RESOLUTION shall become effective upon passage by a majority of the members of Council according to law.

Date of Passage: 8-11-2022

President: Thomas Eichinger
Tom Eichinger

Attest: Whitney Seitz
Clerk of Council

Approved as to Form and Legality:
By the Law Director

Date: 8/11/22

AA

Revised County Auditor's Form No. Aud 622 Rev. 4-88
Prepare in triplicate
On or before July 20th two copies of this Budget must be submitted to County Auditor

City or
Village of Hillsboro

Highland County, Ohio

Date: August 12, 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 Alex J. Butler

Title Auditor

SCHEDULE A

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

For Muncipal 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 Year 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 Limit	County Auditor's estimate of Tax Rate to be Levied: **Inside 10 Mill Limit Budget Year**	**Outside 10 Mill Limit Budget Limit**
	Column 1	**Column 2**	**Column 3**	**Column 4**	**Column 5**
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
GENERAL FUND	211,190.00			1.90	
BOND RETIREMENT FUND	33,346.00			0.30	
POLICE PENSION FUND	33,346.00			0.30	
FIRE PENSION FUND	33,346.00			0.30	
BOARD OF HEALTH	22,231.00			0.20	
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXX
TOTAL ALL FUNDS	333,459.00	0.00	0.00	3.00	0.00

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

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2020 Actual (2)	For 2021 Actual (3)	Current Yr Est. for 2022 (4)	Budget Year Estimated For 2023 (5)
REVENUES				
Local Taxes				
General Property Tax---Real Estate	252,269.29	249,997.26	250,000.00	250,000.00
Tangible Personal Property Tax	0.00	0.00	0.00	0.00
Municipal Income Tax	3,867,463.20	4,370,874.92	4,400,000.00	4,300,000.00
Other Local Taxes	128,578.94	137,875.39	150,000.00	133,250.00
Total Local Taxes	$4,248,311.43	$4,758,747.57	$4,800,000.00	$4,683,250.00
Intergovernmental Revenues				
State Shared Taxes & Permits				
Local Government	90,989.19	102,181.47	90,000.00	90,000.00
Estate Tax	0.00	0.00	0.00	0.00
Cigarette Tax	712.50	850.17	800.00	1,000.00
License Tax	0.00	0.00	0.00	0.00
Liquor and Beer Permits	2,734.20	11,847.82	12,000.00	12,000.00
Gasoline Tax	0.00	0.00	0.00	0.00
Library & Local Gov Support Fund	0.00	0.00	0.00	0.00
Property Tax Allocation	23,494.95	22,741.29	20,000.00	24,000.00
Other State Shared Taxes & Permits	25,501.97	30,144.33	0.00	0.00
Total State Shared Taxes & Permits	$143,432.81	$167,765.08	$122,800.00	$127,000.00
Federal Grants or Aid	0.00	0.00	0.00	0.00
State Grants or Aid	0.00	0.00	0.00	0.00
Other Grants or Aid	0.00	0.00	0.00	0.00
Total Intergovernmental Revenues	$143,432.81	$167,765.08	$122,800.00	$127,000.00
Special Assessments	0.00	0.00	0.00	0.00
Charges for Services	55.65	119.70	100.00	100.00
Fines, Licenses, and Permits	278,097.16	442,514.28	375,000.00	334,400.00
Miscellaneous	500.00	0.00	500.00	500.00
Other Financing Sources:				
Proceeds from Sale of Debt	0.00	0.00	1,000,575.00	1,000,000.00
Transfers	31,500.00	0.00	0.00	38,000.00
Advances	0.00	0.00	0.00	0.00
Other Sources	343,111.90	49,309.54	191,705.00	35,000.00
TOTAL REVENUE	$5,045,008.95	$5,418,456.17	$6,490,680.00	$6,218,250.00

FUND NAME: GENERAL FUND **EXHIBIT I**
FUND TYPE/CLASSIFICATION: GOVERNMENTAL----GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2020 Actual (2)	For 2021 Actual (3)	Current Yr Est. for 2022 (4)	Budget Year Estimated For 2023 (5)
EXPENDITURES				
Security of Persons & Property				
Personal Services	1,231,141.85	1,362,580.38	1,814,240.00	1,937,740.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	659,063.79	777,264.89	110,757.61	185,000.00
Supplies & Materials	27,023.28	17,257.34	44,392.00	62,100.00
Capital Outlay	10,128.55	8,909.02	38,340.00	32,000.00
Total Security of Persons & Property	$1,927,357.47	$2,166,011.63	$2,007,729.61	$2,216,840.00
Public Health Services				
Personal Services	0.00	0.00	0.00	0.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	29,208.39	31,016.00	24,500.00	34,800.00
Supplies & Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Public Health Services	$29,208.39	$31,016.00	$24,500.00	$34,800.00
Leisure Time Activities				
Personal Services	0.00	0.00	0.00	0.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Supplies & Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Leisure Time Activities	$0.00	$0.00	$0.00	$0.00
Community Environment				
Personal Services	556.95	557.11	985.00	985.00
Travel Transportation	0.00	0.00	1,200.00	0.00
Contractual Services	2,219.00	1,905.75	3,350.00	14,350.00
Supplies & Materials	166.47	176.71	1,200.00	200.00
Capital Outlay	0.00	0.00	1,000.00	0.00
Total Community Environment	$2,942.42	$2,639.57	$7,735.00	$15,535.00
Basic Utility Services				
Personal Services	0.00	0.00	0.00	0.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Supplies & Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Utility Services	$0.00	$0.00	$0.00	$0.00

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

EXHIBIT I

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DESCRIPTION (1)	For 2020 Actual (2)	For 2021 Actual (3)	Current Yr Est. for 2022 (4)	Budget Year Estimated For 2023 (5)
Transportation				
Personal Services	0.00	0.00	0.00	0.00
Travel Transportation	0.00	0.00	0.00	0.00
Contractual Services	0.00	0.00	0.00	0.00
Supplies & Materials	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00
Total Security of Persons & Property	$0.00	$0.00	$0.00	$0.00
General Government				
Personal Services	822,164.94	888,641.65	1,235,075.00	1,298,275.00
Travel Transportation	2,554.86	3,766.70	12,900.00	9,880.00
Contractual Services	352,579.95	658,878.60	600,732.00	701,445.00
Supplies & Materials	14,609.91	16,421.82	52,840.00	57,953.00
Capital Outlay	18,663.73	21,228.54	133,000.00	1,191,550.00
Total General Government	$1,210,573.39	$1,588,937.31	$2,034,547.00	$3,259,103.00
Debt Service				
Redemption of Principal	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00
Other Debt Service	0.00	0.00	0.00	0.00
Total Debt Service	$0.00	$0.00	$0.00	$0.00
Other Uses of Funds				
Transfers	832,163.67	740,000.00	2,465,810.00	350,000.00
Advances	0.00	0.00	0.00	0.00
Contingencies	0.00	0.00	0.00	0.00
Other Uses of Funds	133,300.24	63,872.81	103,760.00	102,000.00
Total Other Uses of Funds	$965,463.91	$803,872.81	$2,569,570.00	$452,000.00
TOTAL EXPENDITURES	$4,135,545.58	$4,592,477.32	$6,644,081.61	$5,978,278.00
Revenues over/(under) Expenditures	909,463.37	825,978.85	-153,401.61	239,972.00
Beginning Unencumbered Balance	988,584.38	756,268.65	2,051,991.86	1,808,000.00
Ending Cash Fund Balance	1,898,047.75	2,430,015.88	1,898,590.25	2,047,972.00
Estimated Encumbrances (outstanding @ yr end)	129,953.14	378,024.02	200,000.00	250,000.00
Estimated Ending Unencumbered Fund Balance	1,768,094.61	2,051,991.86	2,098,590.25	1,797,972.00

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2023
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX
STREET C.M. & R.	596,446.04	443,500.00	1,039,946.04	621,810.00	207,270.00	829,080.00	210,866.04
STATE HIGHWAY	69,458.48	22,500.00	91,958.48	0.00	30,000.00	30,000.00	61,958.48
MUNICIPAL COURT COMPUTER	195,383.98	32,000.00	227,383.98	51,450.00	17,150.00	68,600.00	158,783.98
POLICE PENSION	41,946.57	182,400.00	224,346.57	222,500.00	0.00	222,500.00	1,846.57
FIRE PENSION	4,722.59	36,000.00	40,722.59	38,750.00	0.00	38,750.00	1,972.59
RECREATION	259,114.99	62,500.00	321,614.99	135,855.00	45,285.00	181,140.00	140,474.99
REVOLVING LOAN	166,632.64	18,650.00	185,282.64	0.00	100,000.00	100,000.00	85,282.64
C.D.B.G.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REHAB	14,223.87	0.00	14,223.87	0.00	0.00	0.00	14,223.87
LIFE SQUAD IMPROVEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MUNICIPAL MOTOR VEHICLE	23,886.20	12,000.00	35,886.20	0.00	31,000.00	31,000.00	4,886.20
INDIGENT DRIVERS	108,598.38	8,000.00	116,598.38	0.00	31,000.00	31,000.00	85,598.38
LAW ENFRCMNT & EDUCATION	7,169.29	425.00	7,594.29	0.00	0.00	0.00	7,594.29
DRUG LAW ENFORCEMENT	818.55	200.00	1,018.55	562.50	187.50	750.00	268.55
LAW ENFORCEMENT TRUST	5,879.43	2,000.00	7,879.43	0.00	7,700.00	7,700.00	179.43
VICTIMS RIGHTS	37,785.00	37,785.00	75,570.00	39,639.75	6,995.25	46,635.00	28,935.00
SPECIAL PROJECTS	61,500.00	61,500.00	123,000.00	46,400.00	69,600.00	116,000.00	7,000.00
HOUSING REVOLVING LOAN	31,968.33	0.00	31,968.33	0.00	-	-	31968.33
TOTAL SPEC REVENUE FUNDS	$1,625,534.34	$919,460.00	$2,544,994.34	$1,156,967.25	$546,187.75	$1,703,155.00	$841,839.34
DEBT SERVICE FUNDS	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX
GENERAL BOND RETIREMENT	322,000.00	1,230,185.00	1,552,185.00	0.00	1,546,900.00	1,546,900.00	5,285.00
SEWER SPECIAL ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE FUNDS	$322,000.00	$1,230,185.00	$1,552,185.00	$0.00	$1,546,900.00	$1,546,900.00	$5,285.00

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2023	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2023
				Personal Services	Other	Total	
PROPRIETARY: ENTERPRISE FUNDS:	XXXXXXXXX XXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXXX XXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXXX XXXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX
WATER REVENUE	601,280.80	1,875,000.00	2,476,280.80	701,045.39	1,051,568.08	1,752,613.47	723,667.33
GUARANTEE DEPOSIT TRUST	100,081.28	30,000.00	130,081.28	0.00	50,000.00	50,000.00	80,081.28
RURAL DEV WATER RESERVE	541,200.00	0.00	541,200.00	0.00	0.00	0.00	541,200.00
WATER DEBT RETIREMENT	181,820.83	380,000.00	561,820.83	0.00	337,178.50	337,178.50	224,642.33
WATER IMPROVEMENT	161,517.46	5,000.00	166,517.46	0.00	65,000.00	65,000.00	101,517.46
SEWER REVENUE	2,172,301.03	2,206,400.00	4,378,701.03	1,039,377.10	1,559,065.66	2,598,442.76	1,780,258.27
SEWER REPLACEMENT	376,614.09	15,000.00	391,614.09	0.00	0.00	30,000.00	361,614.09
SEWER IMPROVEMENT	1,324,077.66	93,000.00	1,417,077.66	296,067.86	197,378.58	493,446.44	923,631.22
SEWER DEBT RETIREMENT	239,876.65	724,100.00	963,976.65	0.00	724,034.00	724,034.00	239,942.65
TOTAL ENTERPRISE FUNDS	$5,698,769.80	$5,328,500.00	$11,027,269.80	$2,036,490.36	$3,984,224.81	$6,050,715.17	$4,976,554.63
CAPITAL PROJECTS FUNDS	XXXXXXXXX	XXXXXXXX	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXXXX
TIF	31,801.69	10,000.00	41,801.69	0.00	18,812.80	18,812.80	22,988.89
TOTAL INTERNAL SERVICE FUNDS	$31,801.69	$10,000.00	$41,801.69	$0.00	$18,812.80	$18,812.80	$22,988.89
FIDUCIARY TRUST & AGENCY FUNDS	XXXXXXXXX XXXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXXX XXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXXXXX XXXXXXXXXXXXX
UNCLAIMED MONIES	28,293.98	1,500.00	29,793.98	0.00	6,000.00	6,000.00	23,793.98
TOTAL TRUST & AGENCY FUNDS	$28,293.98	$1,500.00	$29,793.98	$0.00	$6,000.00	$6,000.00	$23,793.98
TOTAL FOR MEMORANDUM ONLY							