



Office of Township Administrator

7/03/24 Trustee Meeting

The following motion is requested of the Board of Hamilton Township Trustees from the Administrator.

Motion to approve Resolution 24-0703A- a resolution adopting the 2025 Annual Tax Budget.

The Ohio Revised Code requires that each taxing authority must adopt a tax budget prior to July 15th of each year and submit such tax budget to the County Auditor by July 20th. Failure to adopt a tax budget prior to July 15th and submit it to the County Auditor could jeopardize the Township's share of the local government fund distribution.

The Tax Budget is an estimate of expenditures based on projections updated by Assistant Fiscal Officer Ellen Horman and reviewed by the Board of Trustees and Fiscal Officer. The Tax Budget is prepared in a conservative manner with an emphasis to not inflate revenues or understate expenditures. I appreciate Ellen's work on compiling the document that is submitted to the County Auditor's Office and the input of all members of the leadership team as we work on drafting the 2025 Budget to present to the Board for consideration this fall.

1. The tax budget is due July 15th to the County Auditor for our best guess at the revenue budget. Then we will have a meeting on August 28th with the County Auditor to tell us what we will be receiving on the property tax portion of the revenue side for 2025.
2. On the inside millage (General Fund 1000 and Road and Bridge Fund 2031) we increased the property tax portion by 18%. That equates to approximately \$210,000 more for the General Fund and \$230,000 more for the Road and Bridge Fund.
3. On the outside millage (Police 2081, Fire and EMS Special Levy 2283 and the New Road Levy 2907) we did not increase the property tax portion. Levy funds that receive outside mills do not grow from inflationary growth. Reduction factors are in place so that property owners do not pay more in taxes for those levies than they did when the levy was first in place. Those levies limit the revenue to the amount originally collected and do not grow when property values increase.
4. On the expense side we will look closer once we know what we will be receiving from the County Auditor and that will be our 2025 budgeted revenue.

Once the revenue is updated, each fund is reevaluated, Capital Expenditures are updated as needed and each fund is balanced prior to presenting the Capital Budget to the Board of Trustees in the Fall. It is important to remember that we are only halfway through our 2024 Budget.

The three-page exhibit to the Resolution is the Certificate that is sent to the County Auditor.

For the purposes of forecasting the capital projects and purchases we anticipate in 2025, a spreadsheet of identified projects has been included for the Board. The remaining ARPA funds will be used for the restoration work at Mounts Park. Also, within parks we will ask to work with a landscape architect to conduct an assessment of our existing park amenities and estimate replacement costs and schedules as well as make some parking and lighting improvements. Within the Public Works Department, we will need to replace a dump truck, complete a storm water culvert project with Maineville and complete the design and drawings for the replacement public works facility. Items anticipated in Fire & EMS will include a pickup replacement, rescue and marine replacements and MDC and radio equipment. Within the Police Department, we anticipate projects of HVAC and sergeants' office remodel and MDC replacements.

Motion to approve Resolution 24-0703A- a resolution adopting the 2025 Annual Tax Budget.

The Board of Trustees of Hamilton Township, County of Warren, Ohio, met at a regular session at 9:00 a.m. on July 3, 2024, at Hamilton Township, Warren County, Ohio, with the following Trustees present:

Darryl Cordrey – Trustee, *Chair*
Joseph P. Rozzi – Trustee, *Vice Chair*
Mark Sousa – Trustee

Mr. Cordrey introduced the following resolution and moved its adoption:

**HAMILTON TOWNSHIP, WARREN COUNTY, OHIO
RESOLUTION NUMBER 24-0703A**

A RESOLUTION ADOPTING THE 2025 ANNUAL TAX BUDGET

WHEREAS, the Fiscal Officer of Hamilton Township has recommended a budget for the year 2025; and

WHEREAS, the Board of Township Trustees of Hamilton Township is desirous of adopting the Annual Tax Budget proposed by the Fiscal Officer providing for receipts and expenditures during 2025;

NOW, THEREFORE, the Board of Township Trustees of Hamilton Township, Warren County, Ohio hereby resolves:

- SECTION 1.** That the Board of Trustees hereby adopt the Annual Tax Budget which is attached hereto as Exhibit A; and
- SECTION 2.** This Board hereby determines that all formal actions of the Board concerning and relating to the adoption of this Resolution were taken in an open meeting of this Board and that all deliberations related to the action herein were conducted in meetings open to the public pursuant to law.
- SECTION 3.** This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public health, safety, and welfare of the Township, and therefor this Resolution shall be in full force and effect immediately upon its adoption without further public reading. The reason for the emergency is to provide timely filing of the 2025 Budget.

Mr. Rozzi seconded the Resolution and the following being called upon the question of its adoption, the vote resulted as follows:

Darryl Cordrey –	Aye <u>✓</u>	Nay _____
Joseph Rozzi –	Aye <u>✓</u>	Nay _____
Mark Sousa –	Aye <u>✓</u>	Nay _____

Resolution adopted this 3rd day of July, 2024.

Attest:

Leah Elliott
Leah M. Elliott, Fiscal Officer

Approved as to form:

Ben Yoder
Benjamin J. Yoder, Law Director

I, Leah M. Elliott, Fiscal Officer of Hamilton Township, Warren County, Ohio, hereby certify that this is a true and accurate copy of a Resolution duly adopted by the Board of Trustees of Hamilton Township, County of Warren, Ohio, at its regularly scheduled meeting on July 3, 2024.

Date: 7/3/2024

Leah Elliott
Leah M. Elliott, Fiscal Officer

CERTIFICATE OF THE COUNTY BUDGET COMMISSION

The Budget Commission of Warren County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the Township of Hamilton for the fiscal year beginning January 1, 2025.

Fund Number and Description	Unencumbered Balance Jan. 1, 2025	Property Tax	Other Sources	Total
1000 General	\$1,826,515.44	\$1,394,780.00	\$801,672.11	\$4,022,947.55
2011 Motor Vehicle License Tax	\$375,712.98		\$110,572.85	\$486,285.83
2021 Gasoline Tax	\$1,141,008.66		\$503,580.00	\$1,644,588.66
2031 Road and Bridge	\$1,955,341.49	\$1,567,040.00	\$23,250.00	\$3,545,631.49
2041 Cemetery	\$85,754.63		\$53,600.00	\$139,354.63
2081 Police District	\$3,239,028.31	\$3,491,000.00	\$729,035.92	\$7,459,064.23
2221 Drug Law Enforcement	\$20,983.72			\$20,983.72
2231 Permissive Motor Vehicle License Tax	\$538,988.69		\$252,000.00	\$790,988.69
2261 Law Enforcement Trust	\$4,434.39			\$4,434.39
2273 American Rescue Plan Act	\$352,818.38			\$352,818.38
2283 FIRE and EMS Special Levy Fund	\$2,724,709.14	\$3,951,000.00	\$114,000.00	\$6,789,709.14
2284 EMS Billing Fund Opened 2-2015	\$341,874.50		\$778,532.00	\$1,120,406.50
2401 Lighting District	\$12,246.14		\$465,712.06	\$477,958.20
2907 Road Levy 2018	\$172,615.32	\$949,000.00		\$1,121,615.32
2909 Miscellaneous Special- OneOhio	\$14,081.53			\$14,081.53
2910 Kroger TIF	\$816,563.36		\$91,047.12	\$907,610.48
2911 Natureworks Grant	\$45,646.00			\$45,646.00
2912 ODNR Aquatic Education Grant			\$9,000.00	\$9,000.00
3101 New Building Bond Retirement			\$100,600.00	\$100,600.00
4902 Fire Station 76 Capital Project Fund			\$178,530.00	\$178,530.00
Totals	\$13,668,322.68	\$11,352,800.00	\$4,211,132.06	\$29,232,254.74

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 without 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.

_____ Budget

Date _____

_____ Commission

Office of the Board of Trustees of Hamilton Township, Warren County, OH
 To the County Auditor:

The Board of Trustees of said Township hereby submits its Annual Budget for the year commencing January 1st, 2025 for consideration of the County Budget Commission pursuant of Section 5705.30 of the Revised Code.

Leah Elliott
 Township Fiscal Officer

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

Fund Description	Levy Description	Amount Approved by Budget Commission	Amount to be Derived from Levies	County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
		Column I	Column II	Column III	Column IV
1000 - General		\$1,394,760.00		1.00	
2031 - Road and Bridge		1,567,040.00		1.30	
2081 - Police District			3,491,000.00		3.00
2283 - FIRE and EMS Special Levy			3,951,000.00		5.00
2907 - Road Levy 2018			949,000.00		1.25
TOTAL			\$8,391,000.00		9.25

HAMILTON TOWNSHIP, WARREN COUNTY

Exhibit of Bonds, Notes, and Certificates of Indebtedness Outstanding January 1st
of the Coming Year, and Bond Retirement Fund Requirements for Coming Year.

Purpose of Bonds and Notes	Authority for Levy Outside 10 mill Limit*	Date of Issue	Due Date	Rate of Interest	(1) Amount Outstanding	(2) Amount Required for Bonds or Principal	(3) Amount Required for Interest	(4) Amount Receivable from Source Other than Taxation	(5) Total Required from General Property Taxes (2) & (3) minus (4)
Administration Building		08/30/2011	12/01/2027	3.500	\$265,000.00	\$90,000.00	\$10,600.00	\$0.00	\$100,600.00
New Fire House		09/13/2018	12/01/2038	3.800	\$1,935,000.00	\$105,000.00	\$73,530.00	\$0.00	\$178,530.00
			Total		\$2,200,000.00	\$195,000.00	\$84,130.00	\$0.00	\$279,130.00

*If the levy is outside the 10 mill limit by vote prior or subsequent to January 1st, 1934, enter the word "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.