



# LEGISLATIVE COVER MEMO

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**Introduction:** June 3, 2024

**Agenda Item:** **Resolution 2024-36**

ADOPTING THE TAX BUDGET FOR THE CITY OF FRANKLIN, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND AUTHORIZING THE FINANCE DIRECTOR TO SUBMIT IT TO THE WARREN COUNTY AUDITOR

**Submitted by:** Jenna Trice, Finance Director

**Scope/Description:** State law requires that City Council adopt a tax budget for the next fiscal year by July 15th of the current year and then file it with the County Auditor by July 20th. This is the first legally-required step in the annual budget process. The Warren County Budget Commission uses the tax budget to issue a Certificate of Estimated Resources for the City, which details the amount of property tax and local government funds that the City will receive in the next fiscal year.

**The Ohio Revised Code requires that Council hold a public hearing on this Resolution.**

**Budget Impact:** Warren County Budget Commission will use the approved tax budget to determine how much property tax and local government revenues the City will receive.

**Exhibits:** Exhibit A: Tax Budget

**Recommendation:** Staff recommends approval.

CITY OF FRANKLIN, OHIO  
RESOLUTION 2024-36

**ADOPTING THE TAX BUDGET OF THE CITY OF FRANKLIN, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND AUTHORIZING THE FINANCE DIRECTOR TO SUBMIT IT TO THE WARREN COUNTY AUDITOR**

WHEREAS, pursuant to Ohio Revised Code Section 5705.28, City Council is required to adopt a tax budget for the next succeeding fiscal year on or before the fifteenth day of July;

WHEREAS, the Finance Director has prepared the required tax budget, presenting the information required by Ohio Revised Code Section 5705.29;

WHEREAS, this Council held a public hearing on the budget on June 3, 2024 after giving public notice of said hearing not less than ten (10) days prior to the date of the hearing, as required by Ohio Revised Code Section 5705.30;

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Franklin, Ohio, a majority of members present concurring, that:

Section 1. The tax budget of the City of Franklin, Ohio, for the fiscal year beginning January 1, 2025, attached hereto as Exhibit A, is hereby adopted as the official tax budget of the City of Franklin, for the fiscal year beginning January 1, 2025.

Section 2. The Finance Director is directed to submit two (2) copies of the City's adopted tax budget, along with a certified copy of this Resolution, to the Warren County Auditor on or before July 20, 2024.

Section 3. It is found that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council that resulted in this formal action were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code, and the Rules of Council.

Section 4. This Resolution shall become effective immediately upon its passage.

ADOPTED: June 3, 2024

ATTEST: \_\_\_\_\_  
Khristi Dunn, Clerk of Council

APPROVED: \_\_\_\_\_  
Brent Centers, Mayor

CERTIFICATE

I, the undersigned Clerk of Council for the Franklin City Council, do hereby certify that the foregoing is a true and correct copy of a resolution passed by that body on June 3, 2024.

\_\_\_\_\_  
Khristi Dunn, Clerk of Council

City of FRANKLIN

WARREN County, Ohio

(Date) June 5, 2024

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, 2024 has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed \_\_\_\_\_  
Title FINANCE DIRECTOR

### 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 (Include only those funds that are requesting general property tax revenue)	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
<b>GOVERNMENT FUNDS</b>					
GENERAL FUND	\$ 626,260				
FIRE & EMS LEVY FUND	\$ 1,592,175				
SPECIAL ASSESSMENT BOND RET FUND	\$ -				
STREET LIGHTING FUND	\$ 166,000				
MIAMI VALLEY CONSERV DISTRCT FUND	\$ 59,590				
	\$ -				
	\$ -				
<b>PROPRIETARY FUNDS</b>					
	\$ -				
	\$ -				
	\$ -				
	\$ -				
	\$ -				
<b>FIDUCIARY FUNDS</b>					
POLICE PENSION FUND	\$ 80,800				
FIRE PENSION FUND	\$ 80,000				
	\$ -				
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,604,825</b>				

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>REVENUES</b>				
Local Taxes				
General Property Tax ----Real Estate	556,388	535,476	574,260	574,260
Tangible Personal Property Tax	-	-	-	-
Other Local Taxes	77,645	65,816	65,000	65,000
Municipal Income Tax	11,708,245	11,126,895	11,000,000	11,220,000
Total Local Taxes	\$ 12,342,278	\$ 11,728,187	\$ 11,639,260	\$ 11,859,260
Intergovernmental Revenues				
State Shared Taxes & Permits				
Local Government	280,277	341,382	283,000	283,000
Estate Tax	-	-	-	-
Cigarette Tax	685	632	630	650
Liquor & Beer Permits	22,781	769	3,000	3,000
Homestead/Rollback	52,659	52,721	51,000	52,000
Other State Shared Taxes & Permits	-	-	-	-
Total State Shared Taxes & Permits	\$ 356,402	\$ 395,504	\$ 337,630	\$ 338,650
Federal Grants or Aid	-	-	782,000	-
State Grants or Aid	-	-	-	-
Other Grants or Aid	166,179	145,356	176,600	176,000
Total Intergovernmental Revenues	\$ 522,581	\$ 540,860	\$ 1,296,230	\$ 514,650
Special Assessments	-	-	-	-
Charges for Services	40,845	54,628	42,700	42,700
Fines, Licenses, & Permits	795,444	810,742	778,100	778,100
Reimbursements	94,511	145,646	115,500	115,500
Miscellaneous	261,638	1,636,008	850,700	280,000
Other Financing Sources:				
Proceeds from Sale of Debt	-	-	-	-
Transfers	6,236	2,623	6,100	6,100
Advances	-	1,250,000	-	-
Other Sources	76,005	-	65,000	5,000
Total Other Financing Sources	\$ 82,240	\$ 1,252,623	\$ 71,100	\$ 11,100
<b>TOTAL REVENUE</b>	<b>14,139,537</b>	<b>16,168,695</b>	<b>14,793,590</b>	<b>13,601,310</b>

**SCHEDULE B**

**LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

<b>FUND</b>	<b>Maximum Rate Authorized to be Levied</b>	<b>Tax Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)</b>
<b>GENERAL FUND:</b>		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
<b>TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION</b>		
<b>SPECIAL LEVY FUNDS:</b>		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R.C.		
<b>FIRE/EMS - CONT 05/07/2002</b>		
<b>FIRE/EMS - CONT 08/07/2012</b>		

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

**EXHIBIT I**

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>EXPENDITURES</b>				
Security of Persons & Property				
Personal Services	3,502,656	3,527,258	4,481,200	4,750,072
Travel Transportation	-	-	-	-
Contractual Services	439,523	472,876	545,530	556,441
Supplies & Materials	192,223	250,832	269,000	274,380
Capital Outlay	6,500	7,441	-	-
Total Security of Persons & Property	\$ 4,140,902	\$ 4,258,407	\$ 5,295,730	\$ 5,580,893
Public Health Services				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Public Health Services	\$ -	\$ -	\$ -	\$ -
Leisure Time Activities				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Leisure Time Activities	\$ -	\$ -	\$ -	\$ -
Community Environment				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	12,197	22,095	97,000	98,940
Supplies & Materials	1,447	3,286	4,180	5,000
Capital Outlay	-	5,000	-	-
Total Community Environment	\$ 13,644	\$ 30,381	\$ 101,180	\$ 103,940
Basic Utility Services				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	\$ -	\$ -	\$ -	\$ -

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

**EXHIBIT I**

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DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
Transportation				
Personal Services	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportations	\$ -	\$ -	\$ -	\$ -
General Government				
Personal Services	2,183,022	2,305,969	2,880,752	3,053,597
Travel Transportation	-	-	-	-
Contractual Services	1,076,981	1,626,807	1,895,261	1,933,166
Supplies and Materials	447,914	606,700	709,950	724,149
Capital Outlay	1,074	5,880	-	-
Total General Government	\$ 3,708,991	\$ 4,545,357	\$ 5,485,963	\$ 5,710,912
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other Debt Service	-	96,977	-	-
Total Debt Service	\$ -	\$ 96,977	\$ -	\$ -
Other Uses of Funds				
Transfers	8,085,937	8,544,561	8,595,238	2,500,000
Advances	-	-	-	-
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	\$ 8,085,937	\$ 8,544,561	\$ 8,595,238	\$ 2,500,000
<b>TOTAL EXPENDITURES</b>	15,949,474	17,475,683	19,478,111	13,895,745
Revenues over/(under) Expenditures	(1,809,937)	(1,306,989)	(4,684,521)	(294,435)
Beginning Unencumbered (Cash) Balance	10,466,677	8,656,739	7,349,751	2,665,230
Ending Cash Fund Balance	8,656,739	7,349,751	2,665,230	2,370,795
Estimated Encumbrances (outstanding at year end)	-	223,446	200,000	200,000
Estimated Ending Unencumbered Fund Balance	8,656,739	7,126,305	2,465,230	2,170,795

FUND NAME: FIRE & EMS LEVY FUND (212)  
FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

**EXHIBIT II**

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>REVENUE</b>				
Property Taxes - Fire & EMS Levy Proceeds	1,371,558	1,337,565	1,434,485	1,463,175
Property Tax Allocation - Homestead/Rollback	115,721	115,554	129,540	129,000
Other Local Taxes	-	-	-	-
State Grants or Aid	11,250	15,672	42,500	12,000
Licenses & Permits	-	-	-	-
Charges for Services	450,877	451,801	452,000	456,520
Miscellaneous	48,907	26,493	10,000	15,000
Other Financing Sources	783,658	1,125,997	1,847,295	2,047,295
<b>TOTAL REVENUE</b>	\$ 2,781,971	\$ 3,073,082	\$ 3,915,820	\$ 4,122,990
<b>EXPENDITURES</b> (PROGRAM) (OBJECT)				
Security of Persons & Property				
Personal Services	2,170,602	2,043,081	3,137,770	3,137,770
Travel Transportation	-	-	-	-
Contractual Services	371,294	409,236	511,901	522,139
Supplies & Materials	152,809	178,864	225,228	229,732
Capital Outlay	-	-	-	-
Total Security of Persons & Property	\$ 2,694,705	\$ 2,631,181	\$ 3,874,899	\$ 3,889,641
Other Uses of Funds				
Transfers	755,094	665,275	451,000	451,000
Advances	-	-	-	-
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	\$ 755,094	\$ 665,275	\$ 451,000	\$ 451,000
<b>TOTAL EXPENDITURES</b>	\$ 3,449,799	\$ 3,296,456	\$ 4,325,899	\$ 4,340,641
Revenues Over (Under) Expenditures	(667,828)	(223,374)	(410,079)	(217,651)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	2,021,408	1,353,580	1,130,206	720,127
Ending Cash Balance	1,353,580	1,130,206	720,127	502,476
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	1,353,580	1,130,206	720,127	502,476



FUND NAME: SPECIAL ASSESSMENT BOND RETIREMENT FUND (320)  
FUND TYPE/CLASSIFICATION: DEBT

**EXHIBIT II**

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>REVENUE</b>				
Special Assessments	44,732	2,788	2,000	-
Miscellaneous	-	-	-	-
<b>TOTAL REVENUE</b>	\$ 44,732	\$ 2,788	\$ 2,000	\$ -
<b>EXPENDITURES</b> (PROGRAM) (OBJECT)	(Identify each program & object code at the same level show on Exhibit I)			
Debt Service				
Bond Retirement	-		-	-
Total Debt Service	\$ -		\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under) Expenditures	44,732	2,788	2,000	-
Beginning Unencumbered Fund Balance	205,381	250,113	250,113	254,901
(Use Actual Cash Balance in Col. 2 and 3)	205,381	250,113	252,901	254,901
Ending Cash Balance	250,113	252,901	254,901	254,901
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	250,113	252,901	254,901	254,901

FUND NAME: STREET LIGHTING FUND (520)  
FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

**EXHIBIT II**

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Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>REVENUE</b>				
Special Assessments	167,472	166,636	165,000	166,000
Other Financing Sources	-	-	-	-
<b>TOTAL REVENUE</b>	\$ 167,472	\$ 166,636	\$ 165,000	\$ 166,000
<b>EXPENDITURES</b> (PROGRAM) (OBJECT)	(Identify each program & object code at the same level show on Exhibit I)			
Security of Persons & Property				
Contractual Services	84,272	85,000	92,500	94,350
Capital Outlay	1,221	-	-	-
Total Security of Persons & Property	\$ 85,492	\$ 85,000	\$ 92,500	\$ 94,350
<b>TOTAL EXPENDITURES</b>	\$ 85,492	\$ 85,000	\$ 92,500	\$ 94,350
Revenues Over (Under) Expenditures	81,980	81,636	72,500	71,650
Beginning Unencumbered Fund Balance	439,100	521,080	602,716	675,216
(Use Actual Cash Balance in Col. 2 and 3)	439,100	521,080	602,716	675,216
Ending Cash Balance	521,080	602,716	675,216	746,866
Estimated Encumbrances (outstanding at year end)	-	49,635	49,635	-
Estimated Ending Unencumbered Fund Balance	521,080	553,081	625,581	746,866

FUND NAME: MIAMI CONSERVANCY DISTRICT FUND (530)  
FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

**EXHIBIT II**

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>REVENUE</b>				
Local Taxes				
Property Tax	56,255	56,144	59,590	59,590
Other Local Taxes	-	-	-	-
State Shared Taxes				
Homestead/Rollback	5,523	5,529	5,555	5,600
Other Financing Sources	-	11,000	11,000	11,000
<b>TOTAL REVENUE</b>	\$ 61,778	\$ 72,673	\$ 76,145	\$ 76,190
<b>EXPENDITURES</b> (PROGRAM)                      (OBJECT)	(Identify each program & object code at the same level show on Exhibit I)			
Community Environment				
Contractual Services	797	678	1,000	1,000
Special Assessments	55,736	55,717	57,000	56,000
Total Community Environment	\$ 56,533	\$ 56,395	\$ 58,000	\$ 57,000
<b>TOTAL EXPENDITURES</b>	\$ 56,533	\$ 56,395	\$ 58,000	\$ 57,000
Revenues Over (Under) Expenditures	5,245	16,278	18,145	19,190
Beginning Unencumbered Fund Balance	2,421	7,666	23,944	42,089
(Use Actual Cash Balance in Col. 2 and 3)	2,421	7,666	23,944	42,089
Ending Cash Balance	7,666	23,944	42,089	61,279
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	7,666	23,944	42,089	61,279

FUND NAME: POLICE PENSION FUND (810)  
FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

**EXHIBIT II**

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>REVENUE</b>				
Local Taxes				
Property Tax	76,711	76,560	80,800	80,800
Other Local Taxes	-	-	-	-
State Shared Taxes				
Homestead/Rollback	7,531	7,540	7,500	7,500
Other State Shared Taxes	-	-	-	-
Other Financing Sources	351,182	353,561	466,000	493,960
<b>TOTAL REVENUE</b>	\$ 435,424	\$ 437,661	\$ 554,300	\$ 582,260
<b>EXPENDITURES</b> (PROGRAM)                      (OBJECT)	(Identify each program & object code at the same level show on Exhibit I)			
Security of Persons & Property				
Personal Services	434,424	436,765	553,000	580,960
Contractual Services	1,000	895	1,300	1,300
Total Security of Persons & Property	\$ 435,424	\$ 437,661	\$ 554,300	\$ 582,260
<b>TOTAL EXPENDITURES</b>	\$ 435,424	\$ 437,661	\$ 554,300	\$ 582,260
Revenues Over (Under) Expenditures	0	-	-	-
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	-	0	0	0
Ending Cash Balance	0	0	0	0
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	0	0	0	0

FUND NAME: FIRE PENSION FUND (820)  
FUND TYPE/CLASSIFICATION: SPECIAL REVENUE

**EXHIBIT II**

This Exhibit is to be used for any fund receiving property tax revenue, except the General Fund  
Reproduce as needed

DESCRIPTION (1)	Budget Year Actual <u>2022</u> (2)	Budget Year Actual <u>2023</u> (3)	Budget Year Estimated for <u>2024</u> (4)	Budget Year Estimated for <u>2025</u> (5)
<b>REVENUE</b>				
Local Taxes				
Property Tax	76,711	76,560	80,800	80,000
Other Local Taxes	-	-	-	-
State Shared Taxes				
Homestead/Rollback	7,531	7,540	7,500	7,500
Other State Shared Taxes	-	-	-	-
Other Financing Sources	241,809	165,275	451,000	464,530
<b>TOTAL REVENUE</b>	\$ 326,051	\$ 249,375	\$ 539,300	\$ 552,030
<b>EXPENDITURES</b> (PROGRAM)                      (OBJECT)	(Identify each program & object code at the same level show on Exhibit I)			
Security of Persons & Property				
Personal Services	325,051	248,480	449,700	639,605
Contractual Services	1,000	895	1,300	725
Total Security of Persons & Property	\$ 326,051	\$ 249,375	\$ 451,000	\$ 640,330
<b>TOTAL EXPENDITURES</b>	\$ 326,051	\$ 249,375	\$ 451,000	\$ 640,330
Revenues Over (Under) Expenditures	-	(0)	88,300	(88,300)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	-	-	(0)	88,300
Ending Cash Balance	-	(0)	88,300	(0)
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balance	-	(0)	88,300	0

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2025	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2025
				Personal Services	Other	Total	
<b>SPECIAL REVENUE:</b>							
Street	285,624	1,830,276	2,115,900	914,792	990,462	1,905,254	210,646
State Highway	83,363	54,750	138,113	-	57,120	57,120	80,993
Issue II	885,564	245,000	1,130,564	-	245,000	245,000	885,564
E 9-1-1 Wireless	139,542	119,300	258,842	110,155	38,378	148,533	110,309
Joint Recreation	391,560	198,900	590,460	17,808	201,297	219,105	371,355
Computer Research	9,733	3,100	12,833	-	-	-	12,833
Court Special Projects	548,203	-	548,203	131,292	363,834	495,126	53,077
Clerks Computerization	68,073	43,000	111,073	-	47,940	47,940	63,133
FEMA Fund	7,564	1,097,295	1,104,859	1,097,295	-	1,097,295	7,564
County Motor Vehicle Fund	-	215,770	215,770	-	-	-	215,770
Drug Law Enforcement	8,205	800	9,005	-	-	-	9,005
Law Enforcement	10,312	10,000	20,312	-	6,000	6,000	14,312
One Ohio Opioid Fund	35,365	10,000	45,365	-	-	-	45,365
Recreation	211,315	664,580	875,895	329,819	394,861	724,680	151,215
Law Enforcement Assistance	22,532	-	22,532	-	-	-	22,532
IDAT	98,120	7,500	105,620	-	7,140	7,140	98,480
IDIAM	64,443	17,000	81,443	-	21,675	21,675	59,768
Enforcement & Education	7,056	450	7,506	-	1,530	1,530	5,976
In-House Monitoring	63,089	7,000	70,089	-	-	-	70,089
American Rescue Plan	1,217,585	-	1,217,585	-	-	-	1,217,585
Employee Benefits Fund	289,863	150,000	439,863	150,000	-	150,000	289,863
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 4,447,111</b>	<b>\$ 4,674,721</b>	<b>\$ 9,121,832</b>	<b>\$ 2,751,161</b>	<b>\$ 2,375,237</b>	<b>\$ 5,126,398</b>	<b>3,995,434</b>
<b>DEBT SERVICE FUNDS:</b>							
Bond Retirement Fund	38,498	1,226,238	1,264,736	-	1,225,782	1,225,782	38,954
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>38,498</b>	<b>1,226,238</b>	<b>1,264,736</b>		<b>1,225,782</b>	<b>1,225,782</b>	<b>38,954</b>
<b>CAPITAL PROJECT FUNDS:</b>							
Capital Improvement	929,095	1,000,000	1,929,095	-	1,000,000	1,000,000	929,095
ODOT Program	1,693,227	1,000,000	2,693,227	-	1,000,000	1,000,000	1,693,227
Economic Development & Rehabilitation	1,355,696	650,000	2,005,696	-	650,000	650,000	1,355,696
TIF	-	-	-	-	-	-	-
Fire & EMS Replacement Fund	355,178	500,000	855,178	-	300,000	300,000	555,178
Sewer Replacement	133,315	50,000	183,315	-	-	-	183,315
Waterworks Replacement	733,383	450,000	1,183,383	-	450,000	450,000	733,383
Stormwater Replacement	83,000	25,000	108,000	-	25,000	25,000	83,000
<b>TOTAL CAPITAL PROJECTS</b>	<b>5,282,894</b>	<b>3,675,000</b>	<b>8,957,894</b>	<b>-</b>	<b>3,425,000</b>	<b>3,425,000</b>	<b>5,532,894</b>

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2025	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2025
				Personal Services	Other	Total	
<b>PROPRIETARY:</b>							
<b>ENTERPRISE FUNDS</b>							
Water Operating	3,332,786	4,617,973	7,950,759	1,239,829	1,861,500	3,101,329	4,849,430
Water Security Deposit Fund	61,760	20,000	81,760	-	30,000	30,000	51,760
Sewer Operating	2,395,230	3,412,790	5,808,020	400,680	2,973,402	3,374,082	2,433,938
Sewer Security Deposit Fund	61,626	20,000	81,626	-	30,000	30,000	51,626
Trash Collection	546,253	1,019,373	1,565,626	69,148	916,776	985,924	579,702
Storm Water Utility	1,047,811	850,016	1,897,827	384,409	639,567	1,023,976	873,851
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
			-			-	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 7,445,466</b>	<b>\$ 9,940,152</b>	<b>\$ 17,385,618</b>	<b>\$ 2,094,066</b>	<b>\$ 6,451,245</b>	<b>\$ 8,545,311</b>	<b>\$ 8,840,307</b>
<b>FIDUCIARY:</b>							
<b>TRUST AND AGENCY FUNDS</b>							
FC Dial Trust	237,749	-	237,749	-	20,000	20,000	217,749
Unclaimed Monies	26,846	5,000	31,846	-	7,100	7,100	24,746
Insurance	20,000	20,000	40,000	-	20,000	20,000	20,000
Building Standards	3,363	30,000	33,363	-	2,000	2,000	31,363
						-	-
						-	-
						-	-
						-	-
						-	-
<b>TOTAL TRUST AND AGENCY FUND</b>	<b>\$ 287,958</b>	<b>\$ 55,000</b>	<b>\$ 342,958</b>	<b>\$ -</b>	<b>\$ 49,100</b>	<b>\$ 49,100</b>	<b>\$ 293,858</b>

## 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
Police Vehicles	271,000	1,274,000	Capital
Fire Ladder Truck	240,000	960,000	Fire & EMS Replacement
Fire Ambulance	81,690	245,070	Fire & EMS Replacement
S. Main Street Improvements	160,000	379,000	ODOT
E. Second Street Improvements	320,000	320,000	ODOT
4th Street Repaving	500,000	500,000	OPWC
Basketball Court	31,000	31,000	Parks
Park Bathrooms	16,000	16,000	Parks
Playground Equipment	300,000	300,000	Parks
Purchase of Land	300,000	300,000	Property Acquisition
Generator for the Lift Station	40,000	40,000	Sewer
Jeep	9,000	45,000	Sewer
Moses Lift Station	125,000	125,000	Sewer
Judy Dr. Ditch Rehabilitation	375,000	375,000	Stormwater
Street Resurfacing	600,000	600,000	Street
Street Lighting Project	300,000	300,000	Street Lighting
Tractor w/Cutting Arm	41,000	200,000	Street/Stormwater
XTremeVac Truck	43,682	131,046	Street/Stormwater
Pole Barn	40,000	40,000	Street/Water/Sewer/Stormwater
Dump Truck	130,000	260,000	Street/Water/Sewer/Stormwater
Beech Avenue Water Lane Replacement	100,000	100,000	Water Replacement
4th St. Water Tower Painting	800,000	800,000	Water Replacement
Franklin Water Main Painting	900,000	1,859,752	Water/Grant
Utilities Car	24,000	120,000	Water/Sewer
Pickup Truck	42,000	210,000	Water/Sewer
1 Ton Pick-up Truck	87,000	435,000	Water/Sewer/Storm
<b>TOTAL</b>	<b>\$ 5,876,372</b>	<b>\$ 9,965,868</b>	

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.





# COUNTY AUDITOR'S ESTIMATE

Tax Levies and Rates for \_\_\_\_\_, in \_\_\_\_\_ City/Village  
Year

Tax Valuation \$ \_\_\_\_\_

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

\_\_\_\_\_  
County Auditor

\_\_\_\_\_  
Deputy Auditor

\_\_\_\_\_  
Year

\_\_\_\_\_  
City/Village

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

\_\_\_\_\_  
COUNTY

BUDGET OF \_\_\_\_\_

**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 at Beginning of Budgeted	Amount Required for Principal and Interest	Amount Receivable from Other Sources to Meet Debt Payments
<b>INSIDE 10 MILL LIMIT:</b>	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL</b>							-	-	-
<b>OUTSIDE 10 MILL LIMIT:</b>	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
<b>TOTAL</b>							-	-	-

\*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 Warren County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the City of Franklin for the BUDGET YEAR beginning January 1st, 2024

FUND	Estimated Unencumbered Balance 1/1/2025	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	2,665,230						
Special Revenue Funds	5,972,843						
Debt Service Funds	293,399						
Capital Project Funds	5,282,894						
<b>PROPRIETARY FUND TYPE</b>							
Enterprise Funds	7,445,466						
Internal Service Funds	-						
<b>FIDUCIARY FUND TYPE</b>							
Trust and Agency Funds	287,958						
<b>TOTAL ALL FUNDS</b>	<b>\$ 21,947,790</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 \_\_\_\_\_, \_\_\_\_\_ Year

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

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES, continued**

<b>FUND</b>	<b>Estimated Unencumbered Balance 1/1/2025</b>	<b>Real Estate Property Tax</b>	<b>Personal Property Tax</b>	<b>Local Government Money</b>	<b>Rollback, Homestead Personal Property Tax Exemption</b>	<b>Other Sources</b>	<b>Total</b>
<b>GOVERNMENTAL FUNDS:</b>							
<b>GENERAL FUND</b>							
General Fund	2,665,230						
<b>SPECIAL REVENUE FUNDS:</b>							
Street	285,624						
State Highway	83,363						
Fire & EMS Levy	720,127						
Issue II	885,564						
E-911	139,542						
Joint Recreation	391,560						
Computer Research	9,733						
Court Special Projects	548,203						
Clerks	68,073						
Drug Law Enforcement	8,205						
Law Enforcement	10,312						
Recreation Fund	211,315						
Law Enforcement Assistance	22,532						
Indigent Drivers Alcohol Monitoring	98,120						
IDAM Fund	64,443						
Enforcement & Education	7,056						
In-House Monitoring	63,089						
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 3,616,861</b>						
<b>DEBT SERVICE FUNDS</b>							
Bond Retirement	38,498						
Special Assessment Bond Retirement	254,901						
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 293,399</b>						
<b>CAPITAL PROJECT FUNDS:</b>							
Capital Improvement	929,095						
ODOT Escrow Account	1,693,227						
Property Acquisition	1,355,696						
TIF Fund	-						
Sewer Replacement	133,315						
Waterworks Replacement	83,000						
<b>TOTAL CAPITAL PROJECT FUNDS</b>	<b>\$ 4,194,333</b>						

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES - continued**

FUND	Estimated Unencumbered Balance 1/1/2025	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
<b>SPECIAL ASSESSMENT FUNDS:</b>							
Street Lighting	675,216						
Miami Conservancy District	42,089						
<b>TOTAL SPECIAL ASSESSMENT</b>	\$ 717,305						
<b>ENTERPRISE FUNDS</b>							
Water Operating	3,332,786						
Sewer Operating	2,395,230						
Trash Collection	546,253						
Storm Water Utility	1,047,811						
	-					-	-
	-					-	-
	-					-	-
	-					-	-
	-					-	-
	-					-	-
	-					-	-
<b>TOTAL ENTERPRISE FUNDS</b>	\$ 7,322,080					-	-
<b>INTERNAL SERVICE FUNDS</b>							
<b>TOTAL INTERNAL SERVICE FUNDS</b>	\$ -						

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES, continued**

FUND	Estimated Unencumbered Balance 1/1/2025	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
<b>TRUST AND AGENCY FUNDS:</b>							
Police Pension	0						
Fire Pension	88,300						
FC Dial Trust	237,749						
Unclaimed Monies	26,846						
Building Standards	3,363						
<b>TOTAL TRUST &amp; AGENCY FUNDS</b>	\$ 356,258						
<b>TOTAL ESTIMATED RESOURCES</b> (memorandum only)	\$ 19,165,466						