

CITY OF CHEVIOT
STATE OF OHIO

RESOLUTION NO. 19-20

TO APPROVE THE 2020 TAX BUDGET.

WHEREAS, Section 5705.28 of the Ohio Revised Code requires that the City of Cheviot annually prepare and submit to the County Auditor a tax budget for the next succeeding fiscal year; and

WHEREAS, Section 5705.28 of the Ohio Revised Code requires that the head of each department file with the Mayor an estimate of contemplated revenue and expenditures for the ensuing fiscal year; and

WHEREAS, Section 5705.29 of the Ohio Revised Code requires that certain anticipated revenues and expenditures be included in the tax budget; and

WHEREAS, Section 5705.30 of the Ohio Revised Code requires that, before the tax budget is submitted to the County Auditor, there be a public hearing in which the public has a right to inspect the budget.

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CHEVIOT, STATE OF OHIO THAT:

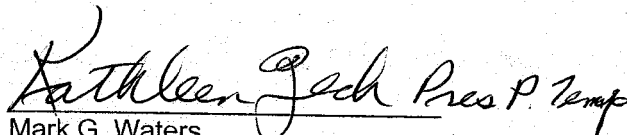
Section 1. On July 2, 2019, in an open meeting conducted in accordance with Ohio Revised Code Section 5705.30, this Council made available for public inspection and comment the City's 2020 tax budget. Said budget is attached hereto as Exhibit "A" and incorporated herein.

Section 2. The 2020 tax budget was prepared by the Mayor, who, having reviewed its contents, believes it to be an accurate and conservative projection of the City's revenues and expenditures for the 2020 calendar year.

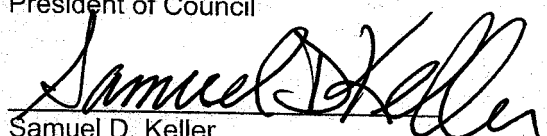
Section 3. Having been reviewed by the public and this Council, the 2020 tax budget is hereby approved.

Section 4. Upon passage, the Clerk of Council shall submit a copy of this resolution and the attached budget to the Hamilton County Auditor.

Section 5. This resolution shall take effect immediately.

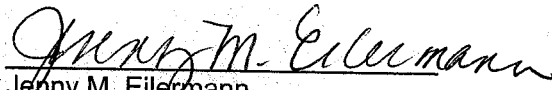

Mark G. Waters
President of Council

7-2-19
Date passed



Samuel D. Keller
Mayor

7-2-19
Date approved

Attest:


Jenny M. Eilermann
Clerk of Council

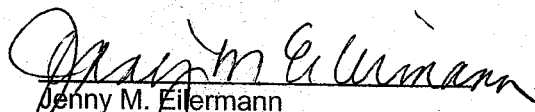
Approved as to form:


Kimberlee Erdman Rohr
Law Director

CERTIFICATE OF PUBLICATION

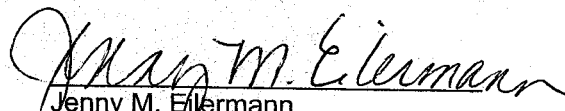
I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing resolution, or a succinct summary, was published in the *Western Hills Press*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates:

- 1) 7-3, 2019, and
- 2) 7-10, 2019.


Jenny M. Eilermann
Clerk of Council

CERTIFICATION OF TRUE AND ACCURATE COPY

I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that this is a true and accurate copy of the original Resolution 19-20, passed by the Cheviot City Council on July 2, 2019, at an open meeting, in accordance with Ohio law, and the original resolution is in my possession at the Cheviot City Hall.


Jenny M. Eilermann
Clerk of Council

FUND NAME: GENERAL FUND				EXHIBIT I	
FUND TYPE/CLASSIFICATION: GOVERNMENTAL					
S TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 16 ACTUAL	FOR 17 ACTUAL	FOR 18 ACTUAL	YEAR ESTIMATED FOR 2019	YEAR ESTIMATED FOR 2020
REVENUES					
Local Taxes					
General Property tax- Real Estate	1,572,821	1,553,775.11	1,585,487	1,534,858	1,534,858
Tangible Personal Property Tax	193.37	-	-		
Municipal Income Tax	1,833,579	1,808,817.21	1,830,056	1,810,000	1,780,000
Other Local Taxes			67	0	
Total local Taxes	3,406,594	3,362,592.32	3,415,610	3,344,858	3,314,858
Intergovernmental Revenues					
State Shared Taxes and Permits					
Local Government	23,104	1,960.54	-	-	-
Estate Tax	435		-		
Cigarette Tax	482	389.46	279	250	250
License Tax			-		
Liquor and Beer Permits	16,480	19,252.45	15,889	15,500	15,500
Gasoline Tax Allocation					
Library and Local Government Support Fund					
Property tax Allocation					
Other State Shared Taxes & Permits	66,012	85,371.26	79,765	84,301	89,236
Total State Shared Taxes and Permits	106,513	106,973.71	95,933	100,051	104,986
Federal Grants or Aid					
State Grants or Aid					
Other Grants or Aid			7,500		
Total Intergovernmental Revenues	106,513	106,973.71	103,433	100,051	104,986
Special Assessments					
Charges for Services	281,895	290,326.49	285,187	283,400	283,400
Fines, Licenses, and Permits	63,824	57,620.99	53,809	57,150	57,000
* Miscellaneous	98,225	199,526.19	399,653	148,200	148,200
*Garbage Fee	408,718	596,979.84	533,470	530,000	530,000
*JEDD WESTERN RIDGE	20,922	22,181.98	29,484	29,400	29,500
* JEDD II CHRIST/CHILDRENS	19,968	21,993.43	27,330	27,000	27,000
*JEDD MERCY HOSPITAL	143,357	116,217.35	179,580	179,000	179,000
JEDD HARRISON GREENE	1,608	2,466.93	2,689	2,600	2,600
*JEDD COLERAIN - LIBERTY NURSING HOME	3,786	3,718.26	4,495	4,400	4,400
*JEDD V UDF NORTH BEND				-	1,000
JEDD VI MCALISTERS					1,000
Proceeds from Sale of Debt.					
Transfers					
Advances					
Other Sources	147.22	23.73	12		
Total Revenue	4,555,556	4,780,621.22	5,027,252	4,706,059	4,682,944

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTAL S TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 16 ACTUAL	FOR 17 ACTUAL	FOR 18 ACTUAL	YEAR ESTIMATED FOR 2019	YEAR ESTIMATED FOR 2020
EXPENDITURES					
Security of Persons and Property					
Personal Services	1,752,522	1,896,131.38	1,732,639	1,978,192	2,085,000
Travel Transportation	1,662	212.45	2,817	6,600	6,600
Contractual Services	94,170	90,959.39	99,503	139,000	139,000
Supplies and Materials	131,742	110,896.75	137,278	235,300	200,000
Capital Outlay	79,345	56,893.30	87,181	103,500	65,000
Total Security of Persons and Property	2,059,442	2,155,093.27	2,059,418	2,462,592	2,495,600
Public Health Services					
Personal Services					
Travel Transportation					
Contractual Services	6,647	6,812.61	6,949	7,114	7,238
Supplies and Materials					
Capital Outlay					
Total Public Health Services	6,647	6,812.61	6,949	7,114	7,238
Leisure Time Activities					
Personal Services	16,268	16,172.11	14,922	15,600	16,600
Travel Transportation	0	-		0	0
Contractual Services	48,498	99,295.53	57,633	70,000	70,000
Supplies and Materials	15,305	8,368.05	8,421	10,900	10,900
Capital Outlay	500	500.00	270,770	1,000	1,000
Total Leisure Time Activities	80,571	124,335.69	351,747	97,500	98,500
Community Environment					
Personal Services	900	900.00	900	900	900
Travel Transportation				0	
Contractual Services	0	-	-	100	100
Supplies and Materials	0	-	-	100	100
Capital Outlay					
Total Community Environment	900	900.00	900	1,100	1,100
Basic Utility Services					
Personal Services	122,395	118,476.65	118,342	135,700	140,450
Travel Transportation	13,794	16,356.91	22,729	23,000	24,000
Contractual Services	256,242	232,049.99	248,094	250,500	251,000
Supplies and Materials	2,013	3,007.81	2,645	3,200	3,200
Capital Outlay	-	345.61	-	2,000	2,000
Total Basic Utility Services	394,443	370,236.97	391,810	414,400	420,650

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTAL					
S TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 16 ACTUAL	YEAR ESTIMATED FOR 2017	FOR 18 ACTUAL	YEAR ESTIMATED FOR 2019	YEAR ESTIMATED FOR 2020
Transportation					
Personal Services	139,884	94,914.89	155,382	174,000	250,552
Travel Transportation					
Contractual Services					
Supplies and Materials					
Capital Outlay					
Total Transportation	139,884	94,914.89	155,382	174,000	250,552
General Government					
Personal Services	1,055,753	1,138,245.97	1,197,567	1,246,600	1,290,231
Travel Transportation	141	-	100	100	100
Contractual Services	454,943	402,283.22	436,125	423,552	400,000
Supplies and Materials	15,662	11,986.40	10,480	13,000	13,000
Capital Outlay	3,000	2,302.47	2,347	3,000	3,000
Total General Government	1,529,499	1,554,818.06	1,646,619	1,686,252	1,706,331
Debt Service					
Redemption of Principal	0				
Interest	0				
Other Debt Service					
Total Debt Services	0				
Other Uses of Funds					
Transfers	416,723	499,425.00	396,286	503,000	460,000
Advances					
Contingencies					
Other Uses of Funds	17,955	44,329.29	44,501	33,000	37,000
Total Other Uses of Funds	434,677	543,754.29	440,787	536,000	497,000
TOTAL EXPENDITURES	4,646,063	4,850,865.78	5,053,612	5,378,958	5,476,971
Revenues over/(under) Expenditures	(90,507)	(70,244.56)	(26,360)	(672,898)	(794,027)
Beginning Unencumbered Balance *	955,134	864,626.99	794,382	768,023	95,124
Ending Cash Fund Balance	864,627	794,382.43	768,023	95,124	(698,903)
Estimated Encumbrances (outstanding at	40,000	40,000.00	40,000	40,000	40,000
Estimated Ending Unencumbered Fund B	824,627	754,382.43	728,023	55,124	(738,903)
*use cash balance on Beginning unencumbered balance first 2 columns					

FUND NAME: 3 MILL ROAD LEVY					
FUND TYPE/CLASSIFICATION: CAPITOL PROJECT					
Reproduce as needed	To be used				
DESCRIPTION (1)	FOR 16 ACTUAL	FOR 17 ACTUAL	FOR 18 ACTUAL	BUDGET ESTIMATED FOR 19	BUDGET ESTIMATED FOR 20
REVENUE					
General Property Tax	329,407	325,025	325,955.67	309,044.00	309,044.00
Personal Property Tax		-			
Misc. Revenues	-	-			
	329,407	325,025	325,956	309,044	309,044
EXPENDETURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)					
Transportation Contractual Services	91,970	296,824	423,149.00	570,720.87	504,444.00
Auditor & Treasure Fees	3,000	4,375	4,524.24	4,600.00	4,600.00
TOTAL EXPENDITURES	94,970	301,199	427,673	575,321	509,044
Revenues over/(under) expenditures	234,437	23,826	(101,718)	(266,277)	(200,000)
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3	309,731	544,168	567,994	466,277	200,000
Ending Cash Fund Balance	544,168	567,994	466,277	200,000	(0)
Estimated Encumbrances (outstanding at end of year					
Estimated Ending Unencumbered Fund Balance	544,168	567,994	466,277	200,000	(0)

FUND NAME: POLICE AND FIRE DISABILITY AND PENSION							
FUND TYPE/CLASSIFICATION: FEDUCIARY FUND							
Reproduce as needed	To be used for any fur						
DESCRIPTION (1)	F O R 1	FOR 16 ACTUAL	FOR 17 ACTUAL	FOR 18 ACTUAL	BUDGET YEAR ESTIMATE D 19	BUDGET YEAR ESTIMATE D 20	
REVENUE							
General Property Tax		63,803	62,985	65,078	63,690	63,690	
Personal Property Tax	#		-	-	-		
Transfers In		210,000	245,000	229,600	255,601	318,126	
Public Utility Reimbursement	#						
TOTAL REVENUE		273,803	307,985	294,678	319,291	381,816	
EXPENDETURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)							
Auditor & Treasure Fee		901	791	822	1,000	1,000	
Accrued Liability							
Police Employer Share		139,380	159,116	154,102	160,000	197,000	
Fire Employer Share		135,630	142,251	155,066	158,291	183,816	
TOTAL EXPENDITURES		275,911	302,158	309,990	319,291	381,816	
Revenues over/(under) expenditures		-2,108	5,827	-15,312	0	0	
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3		10,322	0	0	0	0	
Ending Cash Fund Balance		8,214	5,827	-15,312	0	0	
Estimated Encumbrances (outstanding at end of year							
Estimated Ending Unencumbered Fund Balance		8,214	5,827	-15,312	0	0	

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/20	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			EXHIBIT III
				Personal Services	Other	Total	Estimated Unencumbered balance 12/31/20
PROPRIETARY ENTERPRISE FUNDS							
Swimming Pool	-	50,000	50,000	28,000	22,000	50,000	-
			-			-	
Waste Collection		16,000	16,000		16,000	16,000	-
			-			-	
JEDD WESTERN RIDGE		131,000	131,000		131,000	131,000	-
JEDD II (CHRIST/CHILDRENS)		141,000	141,000		141,000	141,000	-
JEDD MERCY WH		1,840,000	1,840,000		1,840,000	1,840,000	-
JEDD IV HARRISON GREEN		22,000	22,000		22,000	22,000	-
JEDD COLERAIN LIBERTY		48,000	48,000		48,000	48,000	-
JEDD V UDF WESTWOOD NORTHERN		2,500	2,500		2,500	2,500	-
JEDD VI MCALISTERS		2,500	2,500		2,500	2,500	
TOTAL ENTERPRISE FUNDS	-	2,253,000	2,253,000	28,000	2,225,000	2,253,000	-
INTERNAL SERVICE FUNDS			-				
			-				
			-				
			-				
			-				
TOTAL INTERNAL SERVICE FUNDS			-				
FIDUCIARY:							
TRUST AND AGENCY FUNDS			-				
			-				
UNCLAIMED FUNDS	100		100		100	100	-
OBBS ASSISMENTS	120		120		120	120	-
							-
TOTAL TRUST AND AGENCY FUND	220	-	220	-	220	220	-

				Budget Year Expenditures & Encumbrances		
FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/20	Budget Year Estimated Receipt	Total Available for Expenditures	Personal Services	Other	Total
GOVERNMENTAL: SPECIAL SERVICES						
SCMR		305,000.00	305,000.00	147,000.00	158,000.00	305,000.00
PARKING LOT COMMISSION		26,500.00	26,500.00	12,000.00	14,500.00	26,500.00
SIDEWALK/DRIVEWAY		50,000.00	50,000.00		50,000.00	50,000.00
SHADE TREE		300.00	300.00		300.00	300.00
PERMISSIVE MOTOR VEHICLE		86,000.00	86,000.00		86,000.00	86,000.00
DRUG OFFENDER FINES		1,000.00	1,000.00		1,000.00	1,000.00
CRIME PREVENTION		-	-			-
CRIMINAL ACTIVITY FORF		25,000.00	25,000.00		25,000.00	25,000.00
ENFORCEMENT EDUCATION		100.00	100.00		100.00	100.00
MAYORS COURT COMPUTER		1,000.00	1,000.00		1,000.00	1,000.00
EMS		1,000.00	1,000.00		1,000.00	1,000.00
CONTINUOUS PROF TRAINING		-	-		-	-
HOUSING REHABILITATION		2,500.00	2,500.00		2,500.00	2,500.00
INDIGENT DRIVER MONITORING DEVICE	-	-	-		-	-
TOTAL SPECIAL REVENUE FUNDS	-	498,400.00	498,400.00	159,000.00	339,400.00	498,400.00
DEBT SERVICE FUNDS						
AMBULANCE		14,432.00	14,432.00		14,332.00	14,332.00
AUTOMOTIVE EQUIPMENT	-	65,000.00	65,000.00		65,000.00	65,000.00
ENERGY EFFICIENCY		45,441.00	45,441.00		45,441.00	45,441.00
TOTAL DEBT SERVICE FUNDS	-	124,873.00	124,873.00	-	124,773.00	124,773.00
CAPITAL PROJECT FUND						
HOMELAND SECURITY	-		-		-	-
TOTAL CAPITAL PROJECTS	-	-	-			-

STATEMENT OF PERMANENT IMPROVEMENTS
(DO NOT INCLUDE EXPENSES 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
-------------	---	--	---------------------

AMBULANCE

160,000.00

0 AUTO EQUIPMENT

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGEMENTS
(SECTION 5705.29. REVISED CODE)

DESCRIPTION OF JUDGEMENT	AMOUNT OF JUDGEMENT	NAME OF PAYING FUND
-----------------------------	------------------------	---------------------------

NONE

PURPOSE OF BONDS AND NOT	AUTHORITY FOR LEVY OUTSIDE 10 MIL LIMIT*	DATE OF ISSUE	DATE DUE	ORDINANCE OR RESOLUTION	SERIAL OR TERM	RATE OF INTEREST	AMOUNTS OF BONDS AND NOTES OUTSTANDING STANDING AT BEGINNING OF BUDGETED YEAR JAN 1,2020	BUDGET YEAR		
								AMOUNT REQUIRED FOR PRINCIPAL AND INTEREST 1/1/20 TO 12/31/20	AMOUNT RECEIVABLE FROM OTHER SOURCES TO MEET DEBT PAYMENTS 1/1/20TO 12/31/20	
PAYABLE FROM BOND RETIREMENT FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX	XXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXX	
INSIDE 10 MILL LIMIT	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXXXX	XXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	
TOTAL	0	0	0	0	0	0	0	0	0	
OUTSIDE 10 MIL LIMIT	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXXXX	XXXX	XXXXX	XXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXX	
ENERGY EFFICIENCY		10/02/12	3/1/2027	ORD 12-12		3.375	315,000.00	40,125.31	0	
AMBULANCE		09/23/13	6/1/2023	ORD 13-2		3.50	46,800.00	14,251.28	0	
TOTAL							361,800.00	54,376.59		
IF THE LEVY IS OUTSIDE THE 10 MIL LIMIT BY VOTE ENTER THE WORDS "BY VOTE" AND THE DATE OF THE ELECTION.										
IF OUTSIDE THE 10MIL LIMIT WITHOUT A VOTE, ENTER THE REFERENCE TO THE STATUTE UNDER WHICH THE LEVY IS EXEMPT FROM THE 10 MIL LIMIT										

FUND NAME: CITY HALL SPECIAL ASSESSMENT					
FUND TYPE/CLASSIFICATION: DEBT SERVICE					
Reproduce as needed	To be used for any fund receiving property tax revenue except the General				
DESCRIPTION (1)	FOR 11 ACTUAL	FOR 12 ACTUAL	BUDGET YEAR ESTIMATED FOR 13	FOR ACTUAL 14	BUDGET YEAR ESTIMATE D FOR 15
REVENUE	-				
General Property Tax					
Personal Property Tax					
TOTAL REVENUE	-	-	-	-	-
EXPENDETURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)					
DEBT SERVICES PRINCIPAL INTEREST					
Professional Services					
Auditor & Treasure Fees					
Transfer Out	-	-	-	-	
TOTAL EXPENDITURES	-	-	-		
Revenues over/(under) expenditures	-	-	-		
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3	-	-	-	-	-
Ending Cash Fund Balance	-	-	-	-	\
Estimated Encumbrances (outstanding at end of year	-	-	-		