

CITY OF CHEVIOT
STATE OF OHIO

RESOLUTION NO. 23-10

TO APPROVE THE 2024 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:

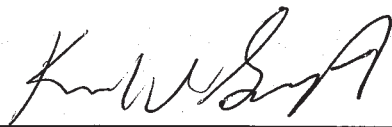
Section 1. On July 18, 2023, in an open meeting conducted in accordance with Ohio Revised Code Section 5705.30, this Council made available for public inspection and comment the City's 2024 tax budget. Said budget is attached hereto as Exhibit "A" and incorporated herein.

Section 2. The 2024 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 2024 calendar year.

Section 3. Having been reviewed by the public and this Council, the 2024 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.

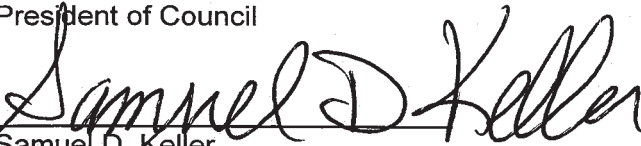
Section 5. This resolution shall take effect immediately.



Kerry Smyth
President of Council

7/18/23

Date passed



Samuel D. Keller
Mayor

7/18/23

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 *Cincinnati Court Index*, 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) _____ 7-21 _____, 2023, and
- 2) _____ 7-28 _____, 2023.


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 23-10, passed by the Cheviot City Council on July 18, 2023, 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 1	EXHIBIT 1	
FUND TYPE/CLASSIFICATION: GOVERNMENTALS TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 20 ACTUAL	FOR 21 ACTUAL	FOR 22 ACTUAL	YEAR ESTIMATED FOR 2023	YEAR ESTIMATED FOR 2024
REVENUES					
Local Taxes					
General Property tax- Real Estate	1,609,750	1,670,211	1,682,485	1,632,105	1,632,273
Tangible Personal Property Tax					
Municipal Income Tax	1,909,306	2,191,430	2,317,369	2,100,000	2,100,000
Other Local Taxes	161.41	118	105	118	115
Total local Taxes	3,519,217	3,861,759	3,999,959	3,732,223	3,732,388
Intergovernmental Revenues					
State Shared Taxes and Permits					
Local Government	35,509	38,888	48,143	39,000	39,000
Estate Tax			-		
Cigarette Tax	277	263	368	200	200
License Tax					
Liquor and Beer Permits	1,588	7,154	38,792	11,000	10,000
Gasoline Tax Allocation					
Library and Local Government Support Fund					
Property tax Allocation					
Other State Shared Taxes & Permits	81,819	101,838	99,270	94,093	94,093
Total State Shared Taxes and Permits	119,192	148,142	186,573	144,293	143,293
Federal Grants or Aid					
State Grants or Aid					
Other Grants or Aid					
Total Intergovernmental Revenues	119,192	148,142	186,573	144,293	143,293
Special Assessments					
Charges for Services	297,633	357,072	468,211	357,072	452,000
Fines, Licenses, and Permits	56,034	68,794	74,672	69,094	74,600
* Miscellaneous	549,963	105,647	103,581	80,000	80,000
*Garbage Fee	458,410	474,171	527,668	474,000	800,000
*JEDD WESTERN RIDGE	36,069	31,889	31,945	31,000	31,000
* JEDD II CHRIST/CHILDRENS	28,001	26,295	40,157	26,000	27,000
*JEDD MERCY HOSPITAL	187,327	180,909	201,401	180,000	185,000
JEDD HARRISON GREENE	1,866	1,186	1,488	1,100	1,100
*JEDD COLERAIN - LIBERTY NURSING HOME	4,442	6,520	6,353	6,000	6,000
*JEDD V UDF NORTH BEND	596	574	208	500	500
JEDD VI MCALISTERS	404	317	49	300	300
JEDD VII HAMPTON INN					500
Proceeds from Sale of Debt.					
Transfers					
Advances					
Other Sources	-	5	4		
Total Revenue	5,259,153	5,263,281	5,642,270	5,101,582	5,533,681

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTALS TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 20 ACTUAL	FOR 21 ACTUAL	FOR 22 ACTUAL	YEAR ESTIMATED FOR 2023	YEAR ESTIMATED FOR 2024
EXPENDITURES					
Security of Persons and Property					
Personal Services	1,741,064	2,210,208	2,467,025	2,970,620	3,109,338
Travel Transportation	572	1,439	-	3,600	3,600
Contractual Services	139,973	100,448	148,391	165,600	169,000
Supplies and Materials	254,930	168,129	139,079	211,000	210,000
Capital Outlay	67,130	54,211	48,172	68,000	69,000
Total Security of Persons and Property	2,203,669	2,534,435	2,802,668	3,418,820	3,560,938
Public Health Services					
Personal Services					
Travel Transportation					
Contractual Services	7,238	7,238	7,311	7,313	7,531
Supplies and Materials					
Capital Outlay					
Total Public Health Services	7,238	7,238	7,311	7,313	7531
Leisure Time Activities					
Personal Services	11,295	11,413	10,511	14,200	13,000
Travel Transportation	0	-	-		
Contractual Services	54,113	38,332	54,862	61,000	60,000
Supplies and Materials	5,822	4,170	5,163	9,500	8,500
Capital Outlay	-	13,000	-	1,000	1,000
Total Leisure Time Activities	71,231	66,915	70,536	85,700	82,500
Community Environment					
Personal Services	900	900	900	900	900
Travel Transportation	0	-	-		
Contractual Services	0		-	100	100
Supplies and Materials	0		-	100	100
Capital Outlay					
Total Community Environment	900	900	900	1,100	1,100
Basic Utility Services					
Personal Services	147,725	149,257	151,847	180,500	182,000
Travel Transportation	17,934	20,896	37,000	36,000	38,000
Contractual Services	229,992	212,565	250,871	250,000	259,000
Supplies and Materials	2,955	3,000	2,768	3,500	3,500
Capital Outlay	-	801	124	500	500
Total Basic Utility Services	398,606	386,519	442,610	470,500	483,000

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTAL FUNDS TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 20 ACTUAL	FOR ACTUAL 21	FOR ACTUAL 22	YEAR ESTIMATED FOR 2023	YEAR ESTIMATED FOR 2024
Transportation					
Personal Services	-	3,760	71,289	91,124	255,891
Travel Transportation					
Contractual Services					
Supplies and Materials					
Capital Outlay					
Total Transportation	-	3,760	71,289	91,124	255,891
General Government					
Personal Services	1,234,655	1,248,968	1,296,708	1,412,000	1,491,900
Travel Transportation	-	-	-	100	100
Contractual Services	314,532	273,099	343,651	332,981	398,000
Supplies and Materials	11,400	11,378	14,140	15,600	17,100
Capital Outlay	2,437	2,484	2,600	2,600	3,000
Total General Government	1,563,025	1,535,929	1,657,099	1,763,281	1,910,100
Debt Service					
Redemption of Principal					
Interest					
Other Debt Service					
Total Debt Services					
Other Uses of Funds					
Transfers	411,570	555,128	490,251	625,275	650,787
Advances					
Contingencies					
Other Uses of Funds	102,226	51,948	72,907	83,000	83,000
Total Other Uses of Funds	513,796		563,158	708,275	733,787
TOTAL EXPENDITURES	4,758,465	4,535,697	5,615,571	6,546,113	7,034,847
Revenues over/(under) Expenditures	500,688	727,584	26,699	(1,444,531)	(1,501,166)
Beginning Unencumbered Balance *	560,507	1,061,195	1,788,779	1,815,478	370,947
Ending Cash Fund Balance	1,061,195	1,788,779	1,815,478	370,947	(1,130,219)
Estimated Encumbrances (outstanding at	44,758	40,000	40,000	40,000	40,000
Estimated Ending Unencumbered Fund B	1,016,436	1,748,779	1,775,478	330,947	(1,170,219)
*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						
DESCRIPTION (1)	FOR 20 ACTUAL	FOR 21 ACTUAL	FOR 22 ACTUAL	BUDGET ESTIMATE 23	BUDGET ESTIMATE 24	
REVENUE						
General Property Tax	334,795.66	339,649.34	340,736.65	321,141.00	320,953.00	
Personal Property Tax						
Misc. Revenues						
	334,795.66	339,649.34	340,736.65	321,141.00	320,953.00	
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)						
Transportation Contractual Services	109,603.56	254,863.38	43,060.79	316,141.00	313,953.00	
Auditor & Treasure Fees	4,591.10	4,475.91	4,824.13	5,000.00	7,000.00	
TOTAL EXPENDITURES	114,195	259,339	47,885	321,141	320,953	
Revenues over/(under) expenditures	220,601	80,310	292,852	-	-	
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3	909,503	1,130,104	1,210,414	1,503,266	1,503,266	
Ending Cash Fund Balance	1,130,104	1,210,414	1,503,266	1,503,266	1,503,266	
Estimated Encumbrances (outstanding at end of year						
Estimated Ending Unencumbered Fund	1,130,104	1,210,414	1,503,266	1,503,266	1,503,266	

FUND NAME: POLICE AND FIRE DISABILITY AND PENSION						
FUND TYPE/CLASSIFICATION: FEDUCIARY FUND						
Reproduce as needed	To be used for an					
DESCRIPTION (1)		ACTUAL 2020	ACTUAL 2021	ACTUAL 2022	ESTIMATED FOR 2023	ESTIMATED FOR 2024
REVENUE						
General Property Tax		66,134	74,944	75,358	73,200	73,380
Personal Property Tax						
Transfers In		276,500	288,000	335,000	510,741	525,069
CMHA PILOT PAYMENT				5		
Public Utility Reimbursement						
TOTAL REVENUE		342,634	362,944	410,363	583,941	598,449
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)						
Auditor & Treasure Fee		826	900	978	1,000	1,000
Accrued Liability						
Police Employer Share		194,038	205,406	223,357	288,600	297,929
Fire Employer Share		141,473	153,406	191,636	294,341	299,520
TOTAL EXPENDITURES		336,337	359,712	415,970	583,941	598,449
Revenues over/(under) expenditures		6,297	3,232	-5,608	0	0
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3)		415	6,712	9,944	4,337	0
Ending Cash Fund Balance		6,712	9,944	4,337	4,337	0
Estimated Encumbrances (outstanding at end of year)						
Estimated Ending Unencumbered Fund Balance		6,712				

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/24	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered balance 12/31/24
				Personal Services	Other	Total	
PROPRIETARY ENTERPRISE FUNDS							
Swimming Pool	-	70,000	70,000		70,000	70,000	-
Waste Collection		26,000	26,000		26,000	26,000	-
JEDD WESTERN RIDGE		301,275	301,275		301,275	301,275	-
JEDD II (CHRIST/CHILDRENS)		210,938	210,938		210,938	210,938	-
JEDD MERCY WH		2,622,109	2,622,109		2,622,109	2,622,109	-
JEDD IV HARRISON GREEN		24,110	24,110		24,110	24,110	-
JEDD COLERAIN LIBERTY		109,108	109,108		109,108	109,108	-
JEDD V UDF WESTWOOD NORTHERN		12,185	12,185		12,185	12,185	-
JEDD VI MCALISTERS		7,400	7,400		7,400	7,400	-
JEDD VII HAMPTON INN		7,700	7,700		7,700	7,700	-
TOTAL ENTERPRISE FUNDS	-	3,390,825	3,390,825	-	3,390,825	3,390,825	-
INTERNAL SERVICE FUNDS							
TOTAL INTERNAL SERVICE FUNDS							
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
UNCLAIMED FUNDS		100	100		100	100	-
OBBS ASSESSMENTS		775	775		775	775	-
TOTAL TRUST AND AGENCY FUND	-	875	875	-	875	875	-

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Balance 1/1/24	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			EXHIBIT III Estimated Unencumbered balance 12/31/24
				Personal Services	Other	Total	
GOVERNMENTAL: SPECIAL SERVICES							
SCMR		443,209.00	443,209.00	218,109.00	225,100.00	443,209.00	-
PARKING LOT COMMISSION		15,944.00	15,944.00	8,000.00	7,944.00	15,944.00	-
SIDEWALK/DRIVEWAY		20,607.00	20,607.00		20,607.00	20,607.00	-
SHADE TREE		400.00	400.00		400.00	400.00	-
PERMISSIVE MOTOR VEHICLE		87,376.00	87,376.00		87,376.00	87,376.00	-
DRUG OFFENDER FINES		854.00	854.00		854.00	854.00	-
CRIME PREVENTION		-	-		-	-	-
CRIMINAL ACTIVITY FORF		7,838.00	7,838.00		7,838.00	7,838.00	-
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		1,000.00	1,000.00		1,000.00	1,000.00	-
INDIGENT DRIVER MONITORING DEVICE		-	-		-	-	-
ARPA (COVID)		-	-		-	-	-
TOTAL SPECIAL REVENUE FUNDS	-	579,328.00	579,328.00	226,109.00	353,219.00	579,328.00	-
DEBT SERVICE FUNDS							
AMBULANCE		-	-		-	-	-
AUTOMOTIVE EQUIPMENT	-	48,568.00	48,568.00		48,568.00	48,568.00	-
ENERGY EFFICIENCY		46,075.00	46,075.00		46,075.00	46,075.00	-
TOTAL DEBT SERVICE FUNDS	-	94,643.00	94,643.00	-	94,643.00	94,643.00	-
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
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FIRE TRUCK PUMPER	1,000,000.00		0 AUTO EQUIPMENT
POLICE CAR	60,000.00		0 GENERAL FUND
PICK UP TRUCK SCMR	25,000.00		0 AUTO EQUIPMENT
ROOF MAINTENANCE	25,000.00		0 GENERAL FUND
AMBULANCE	400,000.00		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
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NONE

