

**CITY OF CHEVIOT
STATE OF OHIO**

RESOLUTION NO. 24-08

TO APPROVE THE 2025 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:

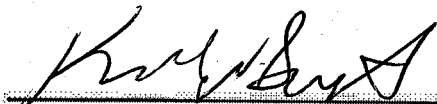
Section 1. On July 19, 2024, in an open meeting conducted in accordance with Ohio Revised Code Section 5705.30, this Council made available for public inspection and comment the City's 2025 tax budget. Said budget is attached hereto as Exhibit "A" and incorporated herein.

Section 2. The 2025 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 2025 calendar year.

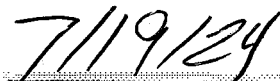
Section 3. Having been reviewed by the public and this Council, the 2025 tax budget is hereby approved.

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. The resolution shall take effect immediately.



Kerry Smith
President of Council



Date Passed

Signed by:

Samuel D Keller

Samuel D. Keller
Mayor

7/19/2024

Date Approved

Attest:

Jenny M. Eilermann

Jenny M. Eilermann
Clerk of Council

Approved as to form:

/s/ Kimberlee Erdman Rohr

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 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) 7/24, 2024, and
- 2) 7/31, 2024.

Jenny M. Eilermann
Jenny M. Eilermann
Clerk of Council

CERIFICATION 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 24-08, passed by the Cheviot City Council on July 19, 2024, 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
Jenny M. Eilermann
Clerk of Council

FUND NAME: GENERAL FUND		EXHIBIT 1	EXHIBIT 1		
FUND TYPE/CLASSIFICATION: GOVERNMENTAL					
IS TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 21 ACTUAL	FOR 22 ACTUAL	FOR 23 ACTUAL	YEAR ESTIMATED FOR 2024	YEAR ESTIMATED FOR 2025
REVENUES					
Local Taxes					
General Property tax- Real Estate	1,670,211	1,682,485	1,727,059	1,632,273	1,729,700
Tangible Personal Property Tax					0
Municipal Income Tax	2,191,430	2,317,369	2,625,668	2,100,000	2,800,000
Other Local Taxes	118	105	182	115	118
Total local Taxes	3,861,759	3,999,959	4,352,929	3,732,388	4,529,818
Intergovernmental Revenues					
State Shared Taxes and Permits					
Local Government	38,888	48,143	45,244	39,000	39,000
Estate Tax					
Cigarette Tax	263	368	458	200	200
License Tax					
Liquor and Beer Permits	7,154	38,792	512	10,000	15,000
Gasoline Tax Allocation					
Library and Local Government Support Fund					
Property tax Allocation					
Other State Shared Taxes & Permits	101,838	99,270	109,520	94,093	96,000
Total State Shared Taxes and Permits	148,142	186,573	155,734	143,293	150,200
Federal Grants or Aid					
State Grants or Aid					
Other Grants or Aid					
Total Intergovernmental Revenues	148,142	186,573	155,734	143,293	150,200
Special Assessments					
Charges for Services	357,072	468,211	424,687	452,000	500,000
Fines, Licenses, and Permits	68,794	74,672	62,484	74,600	74,000
* Miscellaneous	105,647	103,581	106,294	80,000	100,000
*Garbage Fee	474,171	527,668	649,960	800,000	650,000
*JEDD WESTERN RIDGE	31,889	31,945	50,761	31,000	50,000
* JEDD II CHRIST/CHILDRENS	26,295	40,157	32,314	27,000	25,000
*JEDD MERCY HOSPITAL	180,909	201,401	214,191	185,000	220,000
JEDD HARRISON GREENE	1,188	1,488	2,740	1,100	3,500
*JEDD COLERAIN - LIBERTY NURSING HOME	6,520	6,353	7,422	6,000	8,000
*JEDD V UDF NORTH BEND	574	208	507	500	500
JEDD VI MCALISTERS	317	49	2,277	300	1,000
JEDD VII HAMPTON INN			758	500	2,500
Proceeds from Sale of Debt					
Transfers					
Advances					
Other Sources	5	4	4		
Total Revenue	5,263,281	5,642,270	6,063,060	5,533,681	6,314,518

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTAL SERVICES TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 21 ACTUAL	FOR 22 ACTUAL	FOR 23 ACTUAL	YEAR ESTIMATED FOR 2024	YEAR ESTIMATED FOR 2025
EXPENDITURES					
Security of Persons and Property					
Personal Services	2,210,208	2,467,025	2,551,833	3,109,338	3,450,300
Travel Transportation	1,439	-	1,299	3,600	2,000
Contractual Services	100,448	148,391	117,713	169,000	180,000
Supplies and Materials	168,129	139,079	207,450	210,000	215,000
Capital Outlay	54,211	48,172	93,146	69,000	69,000
Total Security of Persons and Property	2,534,435	2,802,668	2,971,442	3,560,938	3,916,300
Public Health Services					
Personal Services					
Travel Transportation					
Contractual Services	7,238	7,311	7,313	7,531	8,724
Supplies and Materials					
Capital Outlay					
Total Public Health Services	7,238	7,311	7,313	7,531	7,531
Leisure Time Activities					
Personal Services	11,413	10,511	8,855	13,000	13,000
Travel Transportation	-	-	-	-	-
Contractual Services	38,332	54,862	71,167	60,000	90,000
Supplies and Materials	4,170	5,163	5,198	8,500	8,000
Capital Outlay	13,000	-	596	1,000	1,000
Total Leisure Time Activities	66,915	70,536	85,816	82,500	112,000
Community Environment					
Personal Services	900	900	900	900	900
Travel Transportation	-	-	-	-	-
Contractual Services	-	-	-	100	100
Supplies and Materials	-	-	-	100	100
Capital Outlay	-	-	-	-	-
Total Community Environment	900	900	900	1,100	1,100
Basic Utility Services					
Personal Services	149,257	151,847	165,055	182,000	195,000
Travel Transportation	20,896	37,000	29,553	38,000	34,000
Contractual Services	212,565	250,871	224,664	259,000	259,000
Supplies and Materials	3,000	2,768	2,522	3,500	3,500
Capital Outlay	801	124	255	500	500
Total Basic Utility Services	386,519	442,610	422,048	483,000	492,000

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTAL					
S TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR ACTUAL 21	FOR ACTUAL 22	FOR ACTUAL 23	YEAR ESTIMATED FOR 2024	YEAR ESTIMATED FOR 2025
Transportation					
Personal Services	3,760	71,289	137,643	255,891	150,000
Travel Transportation					
Contractual Services					
Supplies and Materials					
Capital Outlay					
Total Transportation	3,760	71,289	137,643	255,891	150,000
General Government					
Personal Services	1,248,968	1,296,708	1,391,195	1,491,900	1,400,000
Travel Transportation	-	-	-	100	100
Contractual Services	273,099	343,651	449,333	398,000	420,000
Supplies and Materials	11,378	14,140	15,361	17,100	21,300
Capital Outlay	2,484	2,600	-	3,000	3,000
Total General Government	1,535,929	1,657,099	1,855,889	1,910,100	1,844,400
Debt Service					
Redemption of Principal					
Interest					
Other Debt Service					
Total Debt Services					
Other Uses of Funds					
Transfers	555,128	490,251	547,499	650,787	693,758
Advances					
Contingencies					
Other Uses of Funds	51,948	72,907	67,221	83,000	80,000
Total Other Uses of Funds	607,076	563,158	614,720	733,787	773,758
TOTAL EXPENDITURES	4,535,697	5,615,571	6,095,770	7,034,847	7,297,089
Revenues over/(under) Expenditures	727,584	26,699	(32,710)	(1,501,166)	(982,571)
Beginning Unencumbered Balance *	1,061,195	1,788,779	1,815,478	1,782,768	281,602
Ending Cash Fund Balance	1,788,779	1,815,478	1,782,768	281,602	(700,969)
Estimated Encumbrances (outstanding at	40,000	40,000	40,000	40,000	40,000
Estimated Ending Unencumbered Fund B	1,748,779	1,775,478	1,742,768	241,602	(740,969)
*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 21 ACTUAL	FOR 22 ACTUAL	FOR 23 ACTUAL	BUDGET ESTIMATE 24	BUDGET ESTIMATE 25
REVENUE						
General Property Tax		339,649.34	340,736.65	351,248.02	320,953.00	324,328.00
Personal Property Tax						
Misc. Revenues						
		339,649.34	340,736.65	351,248.02	320,953.00	324,328.00
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)						
Transportation Contractual Services		254,863.38	43,060.79	26,874.69	313,953.00	318,328.00
Auditor & Treasure Fees		4,475.91	4,824.13	5,202.65	7,000.00	6,000.00
TOTAL EXPENDITURES		259,339	47,885	32,077	320,953	324,328
Revenues over/(under) expenditures		80,310	292,852	319,171	-	
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3)		1,130,104	1,210,414	1,503,266	1,822,437	1,822,437
Ending Cash Fund Balance		1,210,414	1,503,266	1,822,437	1,822,437	1,822,437
Estimated Encumbrances (outstanding at end of year)						
Estimated Ending Unencumbered Fund		1,210,414	1,503,266	1,822,437	1,822,437	1,822,437

FUND NAME: POLICE AND FIRE DISABILITY AND PENSION					
FUND TYPE/CLASSIFICATION: FEDUCIARY FUND					
Reproduce as needed	To be used for an				
DESCRIPTION (1)	ACTUAL 2021	ACTUAL 2022	ACTUAL 2023	ESTIMATED FOR 2024	ESTIMATED FOR 2025
REVENUE					
General Property Tax	74,944	75,358	77,522	73,380	90,508
Personal Property Tax					
Transfers In	288,000	335,000	410,000	525,069	581,892
CMHA PILOT PAYMENT		5	9		
Public Utility Reimbursement					
TOTAL REVENUE	362,944	410,363	487,531	598,449	672,400
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)					
Auditor & Treasure Fee	900	978	1,065	1,000	1,600
Accrued Liability					
Police Employer Share	205,406	223,357	236,582	297,929	318,000
Fire Employer Share	153,406	191,636	241,213	299,520	352,800
TOTAL EXPENDITURES	359,712	415,970	478,860	598,449	672,400
Revenues over/(under) expenditures	3,232	-5,608	8,670	0	0
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3	6,712	9,944	13,007	21,678	21,678
Ending Cash Fund Balance	9,944	4,337	21,678	21,678	21,678
Estimated Encumbrances (outstanding at end of year					
Estimated Ending Unencumbered Fund Balance					

FUND NAME: FIRE LEVY					
FUND TYPE/CLASSIFICATION: CAPITOL PROJECT					
Reproduce as needed		To be used for any fund receiving property tax revenue except the Ge			
DESCRIPTION (1)	BUDGET ESTIMATE 25				
REVENUE					
General Property Tax	370,500.00				
Personal Property Tax					
Misc. Revenues					
TOTAL	370,500.00				
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I): (PROGRAM) (OBJECT)					
Transportation Contractual Services	362,500.00				
Auditor & Treasure Fees	8,000.00				
TOTAL EXPENDITURES	370,500.00				
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)					
Estimated Ending Unencumbered Fund Balance					

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 11/1/25	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered balance 12/31/25	EXHIBIT III
				Personal Services	Other	Total		
PROPRIETARY ENTERPRISE FUNDS								
Swimming Pool	-	65,000	65,000		65,000		65,000	-
Waste Collection		28,000	28,000		28,000		28,000	-
JEDD WESTERN RIDGE		351,000	351,000		351,000		351,000	-
JEDD II (CHRIST/CHILDRENS)		226,000	226,000		226,000		226,000	-
JEDD MERCY WH		2,592,140	2,592,140		2,592,140		2,592,140	-
JEDD IV HARRISON GREEN		36,630	36,630		36,630		36,630	-
JEDD COLERAIN LIBERTY		124,522	124,522		124,522		124,522	-
JEDD V UDF WESTWOOD NORTHERN		14,169	14,169		14,169		14,169	-
JEDD VI MCALISTERS		10,056	10,056		10,056		10,056	-
JEDD VII HAMPTON INN		13,484	13,484		13,484		13,484	-
TOTAL ENTERPRISE FUNDS	-	3,461,001	3,461,001		3,461,001		3,461,001	-
INTERNAL SERVICE FUNDS								
TOTAL INTERNAL SERVICE FUNDS								
FIDUCIARY:								
TRUST AND AGENCY FUNDS								
UNCLAIMED FUNDS		100	100		100		100	-
OBBS ASSESSMENTS		800	800		800		800	-
TOTAL TRUST AND AGENCY FUND	-	900	900		900		900	-

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Balance 1/1/25	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			EXHIBIT III Estimated Unencumbered balance 12/31/25
				Personal Services	Other	Total	
GOVERNMENTAL: SPECIAL SERVICES							
SCMR		448,542.00	448,542.00	303,542.00	145,000.00	448,542.00	-
PARKING LOT COMMISSION		13,000.00	13,000.00	7,500.00	5,500.00	13,000.00	-
SIDEWALK/DRIVEWAY		20,000.00	20,000.00		20,000.00	20,000.00	-
SHADE TREE		400.00	400.00		400.00	400.00	-
PERMISSIVE MOTOR VEHICLE		89,300.00	89,300.00		89,300.00	89,300.00	-
DRUG OFFENDER FINES		900.00	900.00		900.00	900.00	-
CRIME PREVENTION							-
CRIMINAL ACTIVITY FOR		40,000.00	40,000.00		40,000.00	40,000.00	-
ENFORCEMENT EDUCATION		500.00	500.00		500.00	500.00	-
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		615,642.00	615,642.00	311,042.00	304,600.00	615,642.00	-
DEBT SERVICE FUNDS							
AMBULANCE							-
AUTOMOTIVE EQUIPMENT							-
ENERGY EFFICIENCY		48,965.63	48,965.63		48,965.63	48,965.63	-
TOTAL DEBT SERVICE FUNDS		48,965.63	48,965.63	-	48,965.63	48,965.63	-
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

PURPOSE OF BONDS AND NOTES	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 AT BEGINNING OF BUDGETED YEAR JAN 1, 2025.	BUDGET YEAR	
								AMOUNT REQUIRED FOR PRINCIPAL AND INTEREST 1/1/25 TO 12/31/25	AMOUNT RECEIVABLE FROM OTHER SOURCES TO MEET DEBT PAYMENTS 1/1/25 TO 12/31/25
PAYABLE FROM BOND RETIREMENT FUND									
INSIDE 10 MILL LIMIT	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
TOTAL	0	0	0	0	0	0	0	0	0
OUTSIDE 10 MILL LIMIT	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX
ENERGY EFFICIENCY		10/02/12	3/1/2027	ORD 12-12		3.375	104,218.76	48,965.63	0
ALMA/DAVIS/DELMAR		07/01/22	1/1/2042			0.00	214,316.08	12,246.62	0
ST. MARTINS		7/1/2021	1/1/2041			0.00	87,495.97	5,302.78	0
HERBERT, FLORENCE		2023	7/1/2043			0	354,361.10	18,650.58	0
TOTAL							760,391.91	85,165.61	

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