CITY OF CHEVIOT
STATE OF OHIO

RESOLUTION NO. 26-08

TO APPROVE THE 2027 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 7, 2026, 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 2027 tax budget. Said budget is attached hereto as Exhibit "A" and incorporated herein.

Section 2. The 2027 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 2027 calendar year.

Section 3 Having been reviewed by the public and this Council, the 2027 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.

Stefanie Hawk
President of Council

7/7/2026
Date passed

Samuel D Keller

Samuel D. Keller
Mayor

7-7-26
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) 7-10, 2026, and

2) 7-17, 2026.

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 26-08 passed by the Cheviot City Council on July 7, 2026, 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				
FUND TYPE/CLASSIFICATION: GOVERNMENTA					
S TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 23 ACTUAL	FOR 24 ACTUAL	FOR 25 ACTUAL	YEAR ESTIMATED FOR 2026	YEAR ESTIMATED FOR 2027
REVENUES					
Local Taxes					
General Property tax- Real Estate	1,727,059	1,873,126	1,858,879	1,829,412	2,037,968
Tangible Personal Property Tax			0		
Municipal Income Tax	2,625,688	2,862,470	3,018,946	2,900,000	2,900,000
Other Local Taxes	182	6	8		
Total local Taxes	4,352,929	4,735,602	4,877,833	4,729,412	4,937,968
Intergovernmental Revenues					
State Shared Taxes and Permits					
Local Government	45,244	42,625	47,689	45,000	45,000
Estate Tax					
Cigarette Tax	458	391	616	350	350
License Tax					
Liquor and Beer Permits	512	30,492	20,576	15,000	20,000
Gasoline Tax Allocation					
Library and Local Government Support Fund					
Property tax Allocation					
Other State Shared Taxes & Permits	109,520	104,892	114,725	100,000	110,000
Total State Shared Taxes and Permits	155,734	178,400	183,606	160,350	175,350
Federal Grants or Aid					
State Grants or Aid					
Other Grants or Aid					
Total Intergovernmental Revenues	155,734	178,400	183,606	160,350	175,350
Special Assessments					
Charges for Services	424,687	497,716	453,574	503,500	530,000
Fines, Licenses, and Permits	62,484	101,028	129,369	77,650	86,500
* Miscellaneous	106,294	142,114	195,789	206,050	96,060
*Garbage Fee	649,960	789,441	743,792	750,000	750,000
*JEDD WESTERN RIDGE	50,761	49,423	53,419	50,000	55,000
* JEDD II CHRIST/CHILDRENS	32,314	29,833	75,324	30,000	40,000
*JEDD MERCY HOSPITAL	214,191	157,856	126,410	160,000	125,000
JEDD HARRISON GREENE	2,740	6,827	6,895	4,000	5,000
*JEDD COLERAIN - LIBERTY NURSING HOME	7,422	6,774	10,335	6,750	7,500
*JEDD V UDF NORTH BEND	507	520	347	500	500
JEDD VI MCALISTERS	2,277	3,167	5,925	3,000	4,000
JEDD VII HAMPTON INN	758	2,636	611	2,600	2,000
Proceeds from Sale of Debt.					
Transfers					
Advances					
Other Sources	4			5	5
Total Revenue	6,063,060	6,701,338	6,863,231	6,683,817	6,814,883

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTA
S TO BE USED FOR THE GENERAL FUND ONLY

DESCRIPTION (1)	FOR 23 ACTUAL	FOR 24 ACTUAL	FOR 25 ACTUAL	YEAR ESTIMATED FOR 2026	YEAR ESTIMATED FOR 2027
EXPENDITURES					
Security of Persons and Property					
Personal Services	2,551,833	2,715,089	3,097,673	3,600,000	3,750,000
Travel Transportation	1,299	2,895	1,675	3,000	3,000
Contractual Services	117,713	153,625	159,829	200,000	220,000
Supplies and Materials	207,450	203,778	234,334	220,000	230,000
Capital Outlay	93,146	94,223	68,173	95,000	75,000
Total Security of Persons and Property	2,971,442	3,169,610	3,561,685	4,118,000	4,278,000
Public Health Services					
Personal Services					
Travel Transportation					
Contractual Services	7,313	7,531	8,724	9,175	9,563
Supplies and Materials					
Capital Outlay					
Total Public Health Services	7,313	7,531	8,724	9,175	9,563
Leisure Time Activities					
Personal Services	8,855	8,485	9,546	13,500	13,500
Travel Transportation					
Contractual Services	71,167	94,693	105,720	100,000	120,000
Supplies and Materials	5,198	7,412	5,388	10,000	10,000
Capital Outlay	596	500	306	1,000	1,000
Total Leisure Time Activities	85,816	111,090	120,961	124,500	144,500
Community Environment					
Personal Services	900	825	900	900	900
Travel Transportation					
Contractual Services	-	-	-	100	100
Supplies and Materials	-	-	-	100	100
Capital Outlay					
Total Community Environment	900	825	900	1,100	1,100
Basic Utility Services					
Personal Services	165,055	168,291	187,273	225,000	235,000
Travel Transportation	29,553	26,520	27,630	35,000	37,500
Contractual Services	224,664	206,413	210,538	275,000	250,000
Supplies and Materials	2,522	2,976	2,709	3,500	3,500
Capital Outlay	255	-	232	500	500
Total Basic Utility Services	422,048	404,201	428,381	539,000	526,500

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTA					
S TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR ACTUAL 23	FOR 24 ACTUAL	FOR 25 ACTUAL	YEAR ESTIMATED FOR 2026	YEAR ESTIMATED FOR 2027
Transportation					
Personal Services	137,643	38,504	159,891	85000	160,000
Travel Transportation					
Contractual Services					
Supplies and Materials					
Capital Outlay					
Total Transportation	137,643	38,504	159,891	85,000	160,000
General Government					
Personal Services	1,391,195	1,501,232	1,504,048	1,750,000	1,820,000
Travel Transportation	-	255	-	500	500
Contractual Services	449,333	472,416	592,772	550,000	625,000
Supplies and Materials	15,361	17,927	17,910	25,000	25,000
Capital Outlay	-	3,000	3,000	3,000	3,000
Total General Government	1,855,889	1,994,830	2,117,731	2,328,500	2,473,500
Debt Service					
Redemption of Principal					
Interest					
Other Debt Service					
Total Debt Services					
Other Uses of Funds					
Transfers	547,499	619,867	711,566	875980	850,000
Advances					
Contingencies					
Other Uses of Funds	67,221	81,127	115,516	95,000	95,000
Total Other Uses of Funds	614,720	700,994	827,081	970,980	945,000
TOTAL EXPENDITURES	6,095,770	6,427,584	7,225,353	8,176,255	8,538,163
Revenues over/(under) Expenditures	(32,710)	273,754	(362,122)	(1,492,438)	(1,723,280)
Beginning Unencumbered Balance *	1,815,478	1,782,768	2,056,522	1,694,400	201,962
Ending Cash Fund Balance	1,782,768	2,056,522	1,694,400	201,962	(1,521,318)
Estimated Encumbrances (outstanding at	40,000	40,000	40,000	40,000	40,000
Estimated Ending Unencumbered Fund B	1,742,768	2,016,522	1,654,400	161,962	(1,561,318)

*use cash balance on Beginning unencumbered balance first 2 columns

FUND NAME: 3 MILL ROAD LEVY						
FUND TYPE/CLASSIFICATION: CAPITAL PROJECT						
Reproduce as needed To						
DESCRIPTION (1)	FI C(FI	FOR 23 ACTUAL	FOR 24 ACTUAL	FOR 25 ACTUAL	BUDGET ESTIMATE 2026	BUDGET ESTIMATE 2027
REVENUE						
General Property Tax		351,248.02	350,905.30	345,920.23	329,778.00	334,259.00
Personal Property Tax						
Misc. Revenues						
		351,248.02	350,905.30	345,920.23	329,778.00	334,259.00
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)						
Transportation Contractual Services		26,874.69	219,466.88	41,515.47	323,778.00	328,259.00
Auditor & Treasure Fees		5,202.65	4,576.09	5,224.42	6,000.00	6,000.00
TOTAL EXPENDITURES		32,077	224,043	46,740	329,778	334,259
Revenues over/(under) expenditures		319,171	126,862	299,180	-	-
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3		1,503,266	1,822,437	1,949,299	2,248,479	2,248,479
Ending Cash Fund Balance		1,822,437	1,949,299	2,248,479	2,248,479	2,248,479
Estimated Encumbrances (outstanding at end of year						
Estimated Ending Unencumbered Fund		1,822,437	1,949,299	2,248,479	2,248,479	2,248,479

FUND NAME: POLICE AND FIRE DISABILITY AND PENSION					
FUND TYPE/CLASSIFICATION: FEDUCIARY FUND					
Reproduce as needed To be used for ar					
DESCRIPTION (1)	ACTUAL 2023	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	ESTIMATE 2027
REVENUE					
General Property Tax	77,522	105,258	107,665	106,020	106,980
Personal Property Tax					
Transfers In	410,000	475,000	500,000	685,980	693,020
CMHA PILOT PAYMENT	9				
Public Utility Reimbursement					
TOTAL REVENUE	487,531	580,258	607,665	792,000	800,000
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)					
Auditor & Treasure Fee	1,065	1,301	1,325	2,000	2,000
Accrued Liability					
Police Employer Share	236,582	276,226	291,604	400,000	399,000
Fire Employer Share	241,213	248,166	282,563	390,000	399,000
TOTAL EXPENDITURES	478,860	525,693	575,492	792,000	800,000
Revenues over/(under) expenditures	8,670	54,565	32,173	0	0
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3	13,007	76,243	162,981	195,153	195,153
Ending Cash Fund Balance	21,678	130,808	195,153	195,153	195,153
Estimated Encumbrances (outstanding at end of year					
Estimated Ending Unencumbered Fund Balance					

FUND NAME: FIRE LEVY					
FUND TYPE/CLASSIFICATION: CAPITAL PROJECT					
Reproduce as needed	To be used for any fund receiving property tax revenue except the Genera				
DESCRIPTION (1)	2025 ACTUAL	BUDGET ESTIMATE 26	BUDGET ESTIMATE 2027		
REVENUE					
General Property Tax	394,306.28	376,073.00	380,773.00		
Personal Property Tax					
Misc. Revenues					
TOTAL	394,306.28	376,073.00	380,773.00		
EXPENDITURES (IDENTIFY EACH PROGRAM AND OBJECT AT THE SAME LEVEL SHOWN OF EXHIBIT I) (PROGRAM) (OBJECT)					
Transportation Contractual Services	242,444.58	368,073.00	372,773.00		
Auditor & Treasure Fees	5,313.12	8,000.00	8,000.00		
TOTAL EXPENDITURES	247,757.70	376,073.00	380,773.00		
Revenues over/(under) expenditures	146,548.58	-	-		
Beginning Unencumbered Fund Balance (use Actual Cash Balance in Col. 2 and 3	-	-	-		
Ending Cash Fund Balance	146,548.58	-	-		
Estimated Encumbrances (outstanding at end of year	-	-	-		
Estimated Ending Unencumbered Fund Balance	146,548.58	146,548.58	146,548.58		

				Budget Year Expenditures & Encumbrances			EXHIBIT III
FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/27	Budget Year Estimated Receipt	Total Available for Expenditures	Personal Services	Other	Total	Estimated Unencumbered balance 12/31/27
PROPRIETARY ENTERPRISE FUNDS							
Swimming Pool	-	75,000	75,000	50,000	25,000	75,000	-
						-	
Waste Collection		35,000	35,000		35,000	35,000	-
						-	
JEDD WESTERN RIDGE		275,000	275,000		275,000	275,000	-
JEDD II (CHRIST/CHILDRENS)		215,000	215,000		215,000	215,000	-
JEDD MERCY WH		1,650,000	1,650,000		1,650,000	1,650,000	-
JEDD IV HARRISON GREEN		75,000	75,000		75,000	75,000	-
JEDD COLERAIN LIBERTY		80,000	80,000		80,000	80,000	-
JEDD V UDF WESTWOOD NORTHERN		10,000	10,000		10,000	10,000	-
JEDD VI MCALISTERS		35,000	35,000		35,000	35,000	-
JEDD VII HAMPTON INN		20,000	20,000		20,000	20,000	-
TOTAL ENTERPRISE FUNDS	-	2,470,000	2,470,000	50,000	2,420,000	2,470,000	-
INTERNAL SERVICE FUNDS							
			-				
			-				
			-				
			-				
TOTAL INTERNAL SERVICE FUNDS			-				
FIDUCIARY: **TRUST AND AGENCY FUNDS**			-				
			-				
UNCLAIMED FUNDS		100	100		100	100	-
OBBS ASSESSMENTS		2,000	2,000		2,000	2,000	-
						-	-
TOTAL TRUST AND AGENCY FUND	-	2,100	2,100	-	2,100	2,100	-

				Budget Year Expenditures & Encumbrances			EXHIBIT III
FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/27	Budget Year Estimated Receipt	Total Available for Expenditures	Personal Services	Other	Total	Estimated Unencumbered balance 12/31/27
GOVERNMENTAL: SPECIAL SERVICES							
SCMR		510,000.00	510,000.00	340,000.00	170,000.00	510,000.00	-
PARKING LOT COMMISSION		60,000.00	60,000.00	30,000.00	30,000.00	60,000.00	-
SIDEWALK/DRIVEWAY		60,000.00	60,000.00		60,000.00	60,000.00	-
SHADE TREE		500.00	500.00		500.00	500.00	-
PERMISSIVE MOTOR VEHICLE		110,000.00	110,000.00		110,000.00	110,000.00	-
DRUG OFFENDER FINES		1,000.00	1,000.00		1,000.00	1,000.00	-
CRIME PREVENTION		-	-		-	-	-
CRIMINAL ACTIVITY FORF		50,000.00	50,000.00		50,000.00	50,000.00	-
ENFORCEMENT EDUCATION		500.00	500.00		500.00	500.00	-
MAYORS COURT COMPUTER		6,000.00	6,000.00		6,000.00	6,000.00	-
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	-	800,000.00	800,000.00	370,000.00	430,000.00	800,000.00	-
DEBT SERVICE FUNDS							
AMBULANCE		-	-		-	-	
AUTOMOTIVE EQUIPMENT	-	-	-		-	-	-
ENERGY EFFICIENCY		50,843.75	50,843.75		50,843.75	50,843.75	
TOTAL DEBT SERVICE FUNDS	-	50,843.75	50,843.75	-	50,843.75	50,843.75	-
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
FIRE TRUCK PUMPER	1,500,000.00	0	AUTO EQUIPMENT
POLICE CAR	60,000.00	0	GENERAL FUND
PICK UP TRUCK SCMR	40,000.00	0	AUTO EQUIPMENT
ROOF MAINTENANCE	25,000.00	0	GENERAL FUND

EXHIBIT I V

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

								BUDGET YEAR	
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 INTER EST	AMOUNTS OF BONDS AND NOTES OUTSTANDING STANDING AT BEGINNING OF BUDGETED YEAR JAN 1,2027	AMOUNT REQUIRED FOR PRINCIPAL AND INTEREST 1/1/27 T0 12/31/27	AMOUNT RECEIVABLE FROM OTHER SOURCES TO MEET DEBT PAYMENTS 1/1/27 TO 12/31/27
PAYABLE FROM BOND RETIREMENT FUND	XXXXXXXX	XXXXXXX	XXXXX	XXXXXXX	XXXX	XXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXX
INSIDE 10 MILL LIMIT	XXXXXXXX	XXXXXXX	XXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXX
TOTAL	0	0	0	0	0	0	0	0	0
OUTSIDE 10 MIL LIMIT	XXXXXXXX	XXXXXXX	XXXXX	XXXXXXXX	XXXX	XXXX	XXXXXXXXXX	XXXXXXXXX	XXXXXXX
ENERGY EFFICIENCY		10/02/12	3/1/2027	ORD 12-12		3.375	50,843.75	50,843.75	0
ALMA/DAVIS/DELMAR	STREET LEVY	07/01/22	1/1/2042			0.00	238,809.32	6,123.31	0
ST. MARTINS	STREET LEVY	7/1/2021	1/1/2041			0.00	103,404.31	2,651.39	0
HERBERT, FLORENCE, ALTA VISTA, M	STREET LEVY	2023	7/1/2043			0	363,686.39	9,325.29	0
TANGENT, GROTTO, SELBY, ALEX		2025	2045			0	191,689.60	4,915.11	0
TOTAL							948,433.37	73,858.85	

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