

Village of Golf Manor, Hamilton County
Tax/Appropriations Budget

FUND: 1000
General Fund
Governmental Fund

Description	Actual 2024	Actual 2025	Current Year 2026	Budget Year 2027
Fund Balance 1/1	\$1,009,212.11	\$1,104,261.17	\$1,663,330.24	\$1,032,306.41
Fund Balance Adjustments	\$0.00			
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$788,650.66	\$771,628.37	\$767,403.00	\$775,851.00
Personnel Property Tax				
Municipal Income Tax	\$1,112,140.72	\$1,135,176.02	\$1,150,000.00	\$1,260,000.00
Other - Local Taxes				
State Shared Taxes				
Local Government	\$58,640.48	\$67,466.63	\$65,000.00	\$65,000.00
Inheritance Tax				
Property Tax Allocation	\$81,887.40	\$82,957.83	\$82,131.00	\$83,174.00
Other - State Shared Taxes and Permits	\$175.00	\$1,169.40	\$437.50	\$1,237.50
Intergovernmental	\$42,953.73	\$400,000.00	\$278,453.69	\$60,000.00
Special Assessments	\$6,049.90	\$544.23	\$6,500.00	\$6,500.00
Charges for Services	\$317,226.91	\$347,639.39	\$338,000.00	\$342,535.92
Fines, Licenses and Permits	\$74,279.77	\$32,411.58	\$47,500.00	\$47,500.00
Earnings on Investments	\$73,185.56	\$77,746.30	\$73,000.00	\$74,730.42
Miscellaneous	\$42,576.21	\$39,580.49	\$97,500.00	\$77,500.00
Total Revenue	\$2,597,766.34	\$2,956,320.24	\$2,905,925.19	\$2,794,028.84
Expenditures				
Security of Persons and Property				
Police Enforcement - Personnel Services	\$707,732.86	\$802,831.29	\$822,915.44	\$1,289,455.55
Police Enforcement - Other	\$507,315.03	\$463,433.30	\$603,726.81	\$167,500.00
Fire Protection - Personnel Services				
Fire Protection - Other	\$0.00			
Street Lighting - Other	\$29,908.28	\$26,483.23	\$35,000.00	\$37,625.00
Other Community Environment - Other	\$0.00			
Basic Utility Services				
Refuse Collection and Disposal - Other	\$291,133.85	\$274,070.98	\$287,774.53	\$318,535.92
General Government				
Mayor and Administrative Offices - Personnel Services	\$169,589.73	\$206,256.81	\$223,699.51	\$255,610.18
Mayor and Administrative Offices - Other	\$131,289.35	\$133,887.23	\$158,968.60	\$69,574.79
Clerk - Treasurer - Personnel Services	\$84,256.78	\$69,712.91	\$69,966.00	\$107,404.21
Clerk - Treasurer - Other	\$83,841.96	\$94,132.62	\$95,226.22	\$66,138.54
Lands and Buildings - Personnel Services	\$38,631.33	\$38,455.70	\$40,322.96	\$72,959.66
Lands and Buildings - Other	\$106,324.30	\$110,970.97	\$107,868.17	\$78,500.00
Boards and Commissions - Other	\$6,325.00	\$6,950.00	\$9,600.00	\$9,600.00
Property Tax Collection Fees - Other	\$30,345.63	\$23,686.46	\$23,686.46	\$24,397.05
Auditor of State Fees - Other	\$14,900.00	\$0.00	\$16,200.00	\$18,000.00
Solicitor - Other	\$40,302.66	\$51,174.50	\$450,000.00	\$120,000.00
Tax Refunds - Other	\$0.00			
Capital Outlay	\$291,113.13	\$108,874.16	\$297,000.00	\$60,000.00
Principal	\$0.00			
Interest	\$0.00			
Total Expenditures	\$2,533,009.89	\$2,410,920.16	\$3,241,954.70	\$2,695,300.91
Other Financing Sources & Uses				
Sources				
Sale of Fixed Assets		\$24,541.00		
Advances - In		\$78,500.00		
Transfers - Out	\$0.00	\$0.00	-\$294,994.32	-\$90,129.26
Advances - Out		-\$78,500.00		
Total Other Financing Sources & Uses	\$0.00	\$24,541.00	-\$294,994.32	-\$90,129.26
Fund Balance 12/31	\$1,073,968.57	\$1,674,202.25	\$1,032,306.41	\$1,040,905.08
Fund Balance Adjustments	\$30,292.60	\$10,872.01		
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$1,104,261.17	\$1,663,330.24	\$1,032,306.41	\$1,040,905.08

Village of Golf Manor, Hamilton County
Tax/Appropriations Budget
FUND: 2902
Fire
Governmental Fund/Special Revenue

	Actual	Actual	Current Year	Budget Year
Description	2024	2025	2026	2027
Fund Balance 1/1	\$43,427.73	\$170,380.77	\$241,873.12	\$265,885.42
Fund Balance Adjustments	\$0.00	\$13,298.00	\$0.00	\$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$504,496.45	\$493,609.10	\$472,994.00	\$478,428.00
Property Tax Allocation	\$8,975.63	\$9,592.05	\$9,637.00	\$9,531.00
Earnings on Investments	\$8,512.36	\$12,357.97	\$18,919.76	\$12,640.53
Miscellaneous	\$109,135.27	\$109,135.27	\$105,956.58	\$0.00
Total Revenue	\$631,119.71	\$624,694.39	\$607,507.34	\$500,599.53
Expenditures				
Security of Persons and Property				
Fire - Personal Services	\$0.00	\$0.00		
Fire - Other	\$504,166.67	\$566,500.04	\$583,495.04	\$612,669.75
Capital Outlay	\$0.00	\$0.00		
Total Expenditures	\$504,166.67	\$566,500.04	\$583,495.04	\$612,669.75
Other Financing Sources & Uses				
Sources				
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$170,380.77	\$241,873.12	\$265,885.42	\$153,815.20
Less: Encumbrances 12/31	\$0.00	\$0.00		
Less: Reserve Balance 12/31	\$0.00	\$0.00		
Unencumbered Undesignated 12/31	\$170,380.77	\$241,873.12	\$265,885.42	\$153,815.20

Village of Golf Manor, Hamilton County
Appropriations Budget

FUND: 2903
Police Levy
Governmental Fund/Special Revenue

Description	Actual 2024	Actual 2025	Current Year 2026	Budget Year 2027
Fund Balance 1/1	\$45,134.96	\$468,809.91	\$346,475.84	\$279,295.73
Fund Balance Adjustments	\$0.00	\$0.00		
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$229,286.10	\$225,064.00	\$223,245.00	\$225,806.00
Property Tax Allocation	\$23,355.94	\$18,570.00	\$23,431.00	\$23,728.00
Earnings on Investments	\$17,659.32	\$20,931.75	\$15,800.00	\$16,671.09
Miscellaneous	\$420,599.78	\$0.00		
Total Revenue	\$690,901.14	\$264,565.75	\$262,476.00	\$266,205.09
Expenditures				
Security of Persons and Property				
Police Enforcement - Personal	\$175,271.00	\$200,415.34	\$170,934.03	\$185,118.92
Police Enforcement - Other	\$73,292.97	\$130,884.96	\$100,190.04	\$77,649.68
Capital Outlay	\$0.00			
Debt Service				
Principal	\$16,842.38	\$44,000.00	\$50,732.04	\$50,732.04
Interest	\$1,819.84	\$7,750.00	\$7,800.00	\$7,800.00
Tax Collection Fees		\$3,849.52	\$0.00	\$0.00
Capital Outlay	\$0.00			
Total Expenditures	\$267,226.19	\$386,899.82	\$329,656.11	\$321,300.64
Other Financing Sources & Uses				
Sources				
Transfers - Out				-\$76,493.98
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	-\$76,493.98
Fund Balance 12/31	\$468,809.91	\$346,475.84	\$279,295.73	\$147,706.20
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	
Unencumbered Undesignated 12/31	\$468,809.91	\$346,475.84	\$279,295.73	\$147,706.20

Village of Golf Manor,
Hamilton County
Tax/Appropriations Budget

FUND: 2904
Street Levy

Governmental
Fund/Special Revenue

Description	Actual 2024	Actual 2025	Current Year 2026	Budget Year 2027
Fund Balance 1/1	\$631,603.75	\$810,280.80	\$785,879.58	\$233,932.03
Fund Balance Adjustments	\$0.00	\$0.00		
Revenues				
Property and Other Local Taxes				
Real Estate Tax	\$305,714.86	\$299,155.25	\$297,660.00	\$301,075.00
Personal Property Tax				
Municipal Income Tax				
Other - Local Taxes				
State Shared Taxes				
Local Government				
Inheritance Tax				
Property Tax Allocation	\$31,141.23	\$31,645.60	\$31,241.00	\$31,638.00
Other - State Shared Taxes and Permits				
Intergovernmental	\$499,665.07	\$360,219.40	\$400,000.00	\$1,496,000.00
Special Assessments				
Charges for Services				
Fines, Licenses and Permits				
Earnings on Investments	\$37,599.32	\$39,770.71	\$11,056.47	\$11,454.50
Miscellaneous	\$0.00			
Total Revenue	\$874,120.48	\$730,790.96	\$739,957.47	\$1,840,167.50
Expenditures				
Transportation				
Street Maintenance and Repair - Personal Serv	\$0.00	\$0.00	\$0.00	\$0.00
Street Construction and Reconstruction - Other	\$690,404.65	\$684,477.34	\$1,100,000.00	\$1,591,000.00
Storm Sewers and Drains - Other				
Community Planning and Zoning - Other	\$395.39	\$15,000.00	\$75,000.00	\$119,000.00
Mayor and Administrative Offices - Personal Se				\$98,302.46
Lands and Buildings - Other		\$4,578.11	\$9,000.00	\$12,000.00
Auditor of State Fees - Other				
Solicitor - Other				
Income Tax Administration - Personal Services				
Income Tax Administration - Other				
Tax Refunds - Other				
Tax Collection Fees	\$4,643.39	\$4,446.15	\$5,250.00	\$5,250.00
Other General Government - Other				
Capital Outlay	\$0.00	\$0.00	\$0.00	
Debt Service				
Principal		\$46,690.58	\$102,655.02	\$112,550.00
Interest				
Total Expenditures	\$695,443.43	\$755,192.18	\$1,291,905.02	\$ 1,938,102.46
Other Financing Sources & Uses				
Transfers - Out				-\$76,902.46
Total Other Financing Sources & Uses	\$0.00	\$0.00	\$0.00	-\$76,902.46
Fund Balance 12/31	\$810,280.80	\$785,879.58	\$233,932.03	\$59,094.61
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$810,280.80	\$785,879.58	\$233,932.03	\$59,094.61

Exhibit III Village of Golf Manor

Budget Year Expenditures and Encumbrances

Fund	Estimated Unencumbered Fund Balance 1/1/2027	Budget Year Estimated Receipt	Total Available for Expenditures	Personal Services	Other	Total	Estimated Unencumbered Balance 12/31/2027
Governmental Special Service							
Street Construction, Maintenance & Repair (#2011)	\$600,000.00	\$215,475.12	\$815,475.12	\$279,324.93	\$32,117.36	\$311,442.29	\$504,032.83
CEU Reimbursement Fund PD (#2062)	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
Recreation Commission Fund (#2071)	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00
Federal Law Enforcement Trust (#2081)	\$53,597.75	\$121,800.00	\$175,397.75	\$0.00	\$37,000.00	\$37,000.00	\$138,397.75
Local Law Enforcement Trust (#2091)	\$0.00	\$270.00	\$270.00	\$0.00	\$270.00	\$270.00	\$0.00
Local License Fund(2101)	\$40,000.00	\$54,942.32	\$94,942.32	\$0.00	\$63,436.28	\$63,436.28	\$31,506.04
Coronavirus Relief Fund (#2151)	\$79,037.39	\$0.00	\$79,037.39	\$0.00	\$79,037.39	\$79,037.39	\$0.00
Coronavirus Relief Fund (#2152)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer Fund (#2901)	\$51.01	\$1,200.00	\$1,251.01	\$0.00	\$1,000.00	\$1,000.00	\$251.01
Recycling Fund (#2905)	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00
Mayor's Court Operations & Facilities (#2906)	\$398.67	\$5,259.00	\$5,657.67	\$0.00	\$5,000.00	\$5,000.00	\$657.67
Building Hazard Abatement Fund (#2907)	\$965.60	\$5,000.00	\$5,965.60	\$0.00	\$0.00	\$0.00	\$5,965.60
Public Safety Appreciation Fund (#2908)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Recycling Special Revenue Fund (#2909)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OneOhio Recovery Fund (#2910)	\$22,784.62	\$17,500.00	\$40,284.62	\$0.00	\$22,000.00	\$22,000.00	\$18,284.62
Termination of Benefits Fund (#2911)	\$294,994.32	\$30,000.00	\$324,994.32	\$50,000.00			\$324,994.32
Vehicles and Equipment Fund (#2912)	\$0.00	\$60,537.74	\$60,537.74				\$60,537.74
Court Fines (9901)		\$48,000.00					
Unclaimed Monies (#9101)	\$2,938.43	\$0.00	\$2,938.43	\$0.00	\$0.00	\$0.00	\$2,938.43
Total Special Revenue Funds	\$1,094,767.79	\$584,984.18	\$1,631,751.97	\$329,324.93	\$264,861.03	\$544,185.96	\$1,087,566.01