



BUTLER|BOYMEL
ATTORNEYS

TO: Mayor Stefan C. Densmore and Members of Village Council

FROM: Robert T. Butler

RE: Legislative Agenda – May 20th, 2024

DATE: May 16, 2024

The following legislation is on the agenda for the May 20, 2024, meeting of Village Council:

1. Resolution No. 2024-4

A Resolution authorizing a Lease/Purchase of a Police Department Vehicle through U. S. Bancorp Government Leasing and Finance, Inc.

This Resolution authorizes the Village Administrator to enter into a lease purchase agreement for a 2022 Ford Explorer with equipment and decals in an amount not in excess of \$60,000.

2. Resolution No. 2024-7

A Resolution Providing for the Submission to the electorate of a 7.00 mill renewal property tax levy for current operating expenses in the municipality.

This Resolution is the second and final step in the process to place the 7.00 mill renewal levy on the ballot for November 5, 2024. Previously, the Auditor's Office certified the monies which would be generated from a renewal of the levy identifying estimated revenue per the attached schedule at \$227,000 annually. Once the Council adopts the Resolution it will be filed with the Board of Elections for the November ballot.

3. Ordinance No. 2024-2

An Ordinance to Approve Current Replacement Pages to The Golf Manor Codified Ordinances and Declaring an Emergency

We are required to update our Code of Ordinances to incorporate Ordinances the Village has passed, as well as to incorporate updates to the State laws which are reflected in our Code of Ordinances. Council is asked to adopt this recodification, which will then update the online version of our Code through American Legal Publishing. Council is asked to pass this legislation immediately.



BUTLER|BOYMEL
ATTORNEYS

4. Ordinance No. 2024-3

An Ordinance to Amend Appropriations for Current Expenses and Other Expenditures of the Village of Golf Manor for the Fiscal Year Ending December 31st, 2024.

Periodically, it is necessary to amend the appropriates to balance our accounts against our budget.

In this case, the Administration is recommending changes to the 2024 appropriations to allow the Village to spend money received from Greater Cincinnati Water Works for the replacement of water mains on Hammel Ave. The project is coordinated with GCWW to ensure GM roads are not cut into after recent pavement improvements when GCWW replaces old water lines. However, to ensure timely installation of the water lines, the Village is responsible for receipts and payments of the GCWW portion. The approximate total expense is \$481,783. Additional increase in appropriations for the road levy reflect more accurate estimates of the current road projects, which were not received before initial appropriations were passed.

Note: Previously it was discussed that Butler and Boymel would provide Council with a presentation regarding the real estate owned by the Village. Given that it is anticipated that Council will not have its full complement of members at this meeting, this presentation will occur at the June Council meeting.

Note: The Village is attempting to raze certain dilapidated, dangerous, uninhabitable properties in the Village. In order to do so, the owners must be given notice and an opportunity for a hearing. We are in the process of giving the owners notice and hope to have the hearings during the July meeting. As the decision to do so is legislative, the hearing will be held in front of Council, and Council will make the decision as to whether the properties should be razed, or not.

Respectfully submitted,

Robert T. Butler,
Village Solicitor

cc: Ron Hirth, Village Administrator
Eric Pridonoff, Village Fiscal Officer

RESOLUTION NO. 2024 - 4

**A RESOLUTION AUTHORIZING A LEASE/PURCHASE OF A POLICE
DEPARTMENT VEHICLE THROUGH U.S. BANCORP GOVERNMENT LEASING
AND FINANCE, INC.**

WHEREAS Ohio law allows a purchase of goods or services without competitive bidding if the contract price is below \$75,000; and

WHEREAS, to meet the Village's budgetary needs, U.S. Bancorp Government Leasing and Finance, Inc. has offered a competitive Lease/Purchase to enable the Village to acquire this police vehicle within the Village's allowable budget.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

SECTION I. Council does authorize the Village Administrator to enter into a contract with US Bancorp Government and Finance, Inc. for the lease purchase of a 2022 Ford Explorer with Equipment and Decals in an amount not exceeding \$60,000.

SECTION III. This Resolution shall take effect the earliest opportunity as allowable by law.


PASSED this 20th day of May, 2024.

Mayor Stefan C. Densmore

ATTEST:

Eric Pridonoff, Clerk of Council

APPROVED AS TO FORM:



Robert T. Butler, Solicitor

RESOLUTION NO. 2024 - 7

A RESOLUTION PROVIDING FOR THE SUBMISSION TO THE ELECTORATE OF A 7.00 MILL RENEWAL PROPERTY TAX LEVY FOR CURRENT OPERATING EXPENSES IN THE MUNICIPALITY

WHEREAS, in connection with its duty to provide for appropriate current operating expenses within the Village of Golf Manor, it is incumbent upon this Council to assure that appropriate revenues will be provided; and

WHEREAS, the Council has determined that the amount of taxes which may be raised within the 10 mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the Village of Golf Manor to meet these needs; and

WHEREAS, Council did pass Resolution 2024-6 on April 15, 2024, a copy of which is attached hereto, declaring their intent that a tax be levied in excess of the 10 mill limitation for the benefit of the Village for the purpose of providing current operating expenses at a rate not exceeding 7.00 mills, which Resolution was certified to the County Auditor pursuant to Section 5705.03, requesting the Auditor to certify to Council the total current tax valuation of the Village of Golf Manor and the dollar amount of revenue that would be generated by renewal of an existing 7.00 mill tax levy, which certification has been returned by the County Auditor and is attached hereto.

NOW THEREFORE, BE IT RESOLVED by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

SECTION 1. The Council determines that it is necessary to levy a tax in excess of the 10 mill limitation for the benefit of the Village of Golf Manor for the purpose of current operating expenses at a rate not exceeding 7.00 mills for each One Dollar (\$1.00) of valuation, which amounts to Seven and 00/100 Dollars (\$7.00) for each One Thousand Dollars (\$1,000.00) of valuation, for a period of five (5) years, which is a renewal of an existing levy of 7.00 mills.

SECTION 2. This renewal of an existing 7.00 mill levy is not an increase in taxes and shall be levied on all real property located within the Village of Golf Manor, which is sited solely within Hamilton County, Ohio.

SECTION 3. The question of levying these additional taxes shall be submitted to the electors of the Village of Golf Manor at the General Election to be held at the usual voting places within the Village on November 5, 2024. If approved by a majority of the electors, said tax levy shall first be placed upon the 2024 tax list and duplicate for first collection in the calendar year 2025.

SECTION 4. The Clerk of this Council is hereby directed to certify a copy of this Resolution to the Board of Elections of Hamilton County, Ohio, and to notify the Board of its responsibility to cause notice of this election on the question of levying such tax to be given as required by law.

SECTION 5. This Resolution shall be in full force and effect from and after its passage by a concurrence of a minimum of two-thirds of all members elected to Council.

PASSED this 20th day of May 2024.

Mayor Stephan C. Densmore

ATTEST:

Eric Pridonoff, Clerk of Council

APPROVED AS TO FORM:

Robert T. Butler, Solicitor

I, Eric Pridonoff, Clerk of Council of the Village of Golf Manor, do hereby certify that the attached Resolution entitled *A Resolution Providing for the Submission to the Electorate of a 7.00 Mill Property Tax Levy for Current Operating Expenses in the Municipality* is a true and accurate copy of the Resolution passed by a majority of members of Council in attendance at its regular meeting on May 20th, 2024, which was a meeting open to the public as required by law.

Eric Pridonoff, Clerk of Council



HAMILTON COUNTY AUDITOR

Todd B. Portune Center for County Government
138 E. Court St., Cincinnati, OH 45202
www.hccauditor.org

CERTIFICATE OF ESTIMATED PROPERTY TAX REVENUE TO BE PRODUCED FROM A SPECIFIED AMOUNT OF MILLAGE

Pursuant to Ohio Revised Code § 5705.03(B)
D.T.E. 140

The County Auditor of Hamilton County, Ohio does hereby certify the following:

On May 2, 2024, the taxing authority of the Council of the Village of Golf Manor, County of Hamilton, Ohio, certified a copy of its Resolution No. 2024-6 adopted April 15, 2024, requesting the County Auditor to certify the current taxable value of the Village of Golf Manor and the amount of revenue that would be produced by 7.00 mills. The levy is a tax outside the 10-mill limitation for the purpose of paying current expenses of the Village, at a rate not exceeding 7.00 mills, pursuant to Section 5705.19(A) of the Ohio Revised Code, and will be placed on the ballot at the November 5, 2024, election. The levy type is a renewal of an existing 7.00 mills.

The estimated property tax revenue that will be produced by the stated millage, assuming the taxable value of the Village of Golf Manor remains constant throughout the life of the levy, is calculated to be \$274,000 per year.

The total taxable value of the Village of Golf Manor used in calculating the estimated property tax revenue is \$74,122,240.

The millage for the requested levy is 7.00, or 0.0070, mills per \$1 of taxable value, which amounts to \$97 for each \$100,000 of the county auditor's appraised value.

A handwritten signature in black ink, appearing to read "Jessica Miranda".

JESSICA MIRANDA, AUDITOR
Hamilton County, Ohio

05/09/2024

Date





HAMILTON COUNTY AUDITOR

Todd B. Portune Center for County Government
138 E. Court St., Cincinnati, OH 45202
www.hcauditor.org

TAX LEVY INFORMATION

| | |
|---|-------------------------------------|
| TAXING DISTRICT | <u>Village of Golf Manor</u> |
| ELECTION DATE | November 5, 2024 |
| LEVY TYPE | Renewal |
| LEVY PURPOSE | Current Expense |
| TERM OF LEVY | 5 Years |
| PROPOSED MILLAGE | 7.00 |
| ESTIMATED ANNUAL REVENUE | \$274,000 |
| ESTIMATED ANNUAL COST TO HOMEOWNER \$100,000 MARKET VALUE* | \$97 |
| CURRENT ANNUAL COST TO HOMEOWNER \$100,000 MARKET VALUE* | \$97 |

*Estimated cost based on a \$100,000 (market value) residential property receiving the non-business, owner occupancy, and sales tax credits on the qualifying levy.

RESOLUTION NO. 2024 - 6

**A RESOLUTION DECLARING THE NECESSITY OF LEVYING A TAX
IN EXCESS OF THE 10-MILL LIMITATION EQUAL TO 7.00 RENEWAL MILLS
AND REQUESTING THE COUNTY AUDITOR TO CERTIFY MATTERS
IN CONNECTION THEREWITH**

WHEREAS this Council anticipates levying a tax in excess of the 10-mill limitation as described herein; and

WHEREAS, pursuant to Section 5705.03 of the Ohio Revised Code, this Council is required to certify to the County Auditor a Resolution requesting the County Auditor to certify certain matters in connection with such a tax levy.

NOW THEREFORE, BE IT RESOLVED by the Council of the Village of Golf Manor, Ohio, that:

SECTION I. Pursuant to provisions of Section 5705.19 of the Ohio Revised Code, it is necessary that a tax be levied in excess of the 10-mill limitation for the benefit of the Village of Golf Manor for the purpose of current expenses of the subdivision, at a rate not exceeding 7.00 mills for each One Dollar (\$1.00) of valuation which amounts to Seven Dollars (\$7.00) for each One Thousand Dollars (\$1,000.00) of valuation for a period of five years which is a *renewal* of an existing 7.00 mill levy.

SECTION II. This renewal of an existing 7.00 mill levy is not an increase in taxes and shall be levied on all real property located within the Village of Golf Manor, which is sited solely within Hamilton County, Ohio.

SECTION III. The question of the passage of said tax levy shall be submitted to the electors of the Village at the General Election to be held on November 5, 2024. If approved by a majority of the electors voting at such election, said tax levy shall first be placed upon the 2024 tax list and duplicate for first collection in the calendar year 2025.

SECTION IV. Pursuant to Section 5705.03 of the Ohio Revised Code, the County Auditor is hereby requested to certify to this Council the total current tax valuation of the Village of Golf Manor and the dollar amount of revenue that would be generated by the number of mills specified in Section 1 hereof, and the Clerk of Council is hereby directed to certify forthwith a copy of this Resolution to the County Auditor at the earliest possible time so that the County Auditor may certify such matters in accordance with such Section 5705.03 to be able to

appropriately consider, pass and file a Resolution of necessity for consideration at the November 5, 2024 General Election.

SECTION V. This Resolution shall be in full force and effect from and after its passage.

PASSED this 15th day of April, 2024.

ATTEST:

Mayor Stephan C. Densmore

Eric Pridonoff, Clerk of Council

APPROVED AS TO FORM:

Robert T. Butler, Solicitor

ORDINANCE NO. 2024 – 2

AN ORDINANCE TO APPROVE CURRENT REPLACEMENT PAGES TO THE GOLF MANOR CODIFIED ORDINANCES AND DECLARING AN EMERGENCY

WHEREAS certain provisions within the Codified Ordinances should be amended to conform with current State law as required by the Ohio Constitution; and

WHEREAS various ordinances of a general and permanent nature have been passed by Council which should be included in the Codified Ordinances; and

WHEREAS, the City has heretofore entered into a contract with the Walter H. Drane Company to prepare and publish such revision which is before Council.

NOW THEREFORE, Be It Resolved by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

SECTION I. That the ordinances of the Village of Golf Manor, Ohio, of a general and permanent nature, as revised, recodified, rearranged and consolidated into component codes, titles, chapters, and sections within the 2024 Replacement Pages to the Codified Ordinances are hereby approved and adopted.

SECTION II. That the following sections and chapters are hereby added, amended, or repealed as respectively indicated to comply with current State law.

Traffic Code

- 301.35 School Bus. (Amended)
- 303.081 Impounding Vehicles on Private Residential or Agricultural Property. (Amended)
- 303.082 Private Tow-Away Zones. (Amended)
- 303.083 Impounding Vehicles on Public Property. (Amended)
- 303.09 Leaving Junk and Other Vehicles on Private or Public Property Without Permission or Notification. (Amended)
- 303.10 Leaving Junk Vehicles on Private Property With Permission of Owner. (Amended)
- 303.991 Committing an Offense While Distracted Penalty. (Amended)
- 331.35 Occupying Travel Trailer, Fifth Wheel Vehicle or Manufactured or Mobile Home While in Motion. (Amended)
- 331.38 Stopping for School Bus; Discharging Children. (Amended)
- 331.46 Restrictions on the Operation of School Buses. (Added)
- 333.01 OVI; Willful Misconduct; Speed. (Amended)
- 333.03 Maximum Speed Limits; Assured Clear Distance Ahead. (Amended)
- 333.11 Electronic Wireless Communication Device Use Prohibited While Driving. (Amended)

335.07 Driving Under Suspension or License Restriction. (Amended)
 335.071 Driving Under OVI Suspension. (Amended)
 335.072 Driving Under Financial Responsibility Law Suspension or Cancellation;
 Driving Under a Nonpayment of Judgment Suspension. (Amended)
 335.073 Driving Without Complying With License Reinstatement Requirements.
 (Amended)
 335.074 Driving Under License Forfeiture or Child Support Suspension.
 (Amended)
 337.16 Number of Lights; Limitations on Flashing, Oscillating or Rotating Lights.
 (Amended)
 337.22 Windshield and Windshield Wiper; Sign or Poster Thereon. (Amended)
 337.26 Child Restraint System Usage. (Amended)
 337.31 Lights and Sign on Transportation for Preschool Children. (Added)
 341.01 Commercial Drivers Definitions. (Amended)
 341.04 Commercial Drivers Prohibitions. (Amended)
 341.05 Criminal Offenses. (Amended)
 351.04 Parking Near Curb; Handicapped Locations on Public and Private Lots and
 Garages. (Amended)

General Offenses Code

501.01 General Provisions and Penalty Definitions. (Amended)
 501.99 Penalties for Misdemeanors. (Amended)
 505.071 Cruelty to Companion Animals. (Amended)
 505.12 Coloring Rabbits or Baby Poultry; Sale or Display of Poultry. (Amended)
 505.20 Rights of Blind, Deaf or Hearing Impaired, or Mobility Impaired Person, or
 Trainer with Assistance Dog. (Added)
 509.04 Disturbing a Lawful Meeting. (Amended)
 509.06 Inducing Panic. (Amended)
 509.11 Impeding Public Passage of an Emergency Service Responder. (Added)
 513.01 Drug Abuse Control Definitions. (Amended)
 513.03 Drug Abuse; Controlled Substance Possession or Use. (Amended)
 513.04 Possessing Drug Abuse Instruments. (Amended)
 513.12 Drug Paraphernalia. (Amended)
 513.121 Marihuana Drug Paraphernalia. (Amended)
 517.08 Raffles. (Amended)
 521.11 Spreading Contagion. (Added)
 525.05 Failure to Report a Crime, Injury or Knowledge of Death. (Amended)
 525.15 Assaulting Police Dog or Horse or an Assistance Dog. (Amended)
 529.02 Sales to and Use By Underage Persons; Securing Public Accommodations.
 (Amended)
 529.07 Open Container Prohibited. (Amended)
 533.01 Obscenity and Sex Offenses Definitions. (Amended)
 533.06 Voyeurism. (Amended)
 533.08 Procuring; Engagement in Sexual Activity for Hire. (Amended)

537.03 Assault. (Amended)
537.06 Menacing. (Amended)
537.07 Endangering Children. (Amended)
537.12 Misuse of 9-1-1 System. (Amended)
537.16 Illegal Distribution of Cigarettes, Other Tobacco Products, or Alternative
Nicotine Products; Transaction Scans. (Amended)
545.05 Misdemeanor Theft. (Amended)

SECTION III. The complete text of the Traffic, General Offenses and Fire Prevention Code sections listed above are set forth in full in the current replacement pages to the Codified Ordinances which are on file at the Village of Golf Manor Municipal building. Any summary publication of this ordinance shall include a complete listing of these sections. Notice of adoption of each new section by reference to its title shall constitute sufficient publication of new matter contained therein.

SECTION IV. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health and safety of the Municipality and its inhabitants because there exists an imperative necessity for the earliest publication and distribution of current Replacement Pages to the officials and residents of the Municipality, so as to facilitate administration, daily operation and avoid practical and legal entanglements.

SECTION V. This Ordinance shall take effect the earliest opportunity as allowable by law.

PASSED this 20th day of May, 2024.

Mayor Stefan C. Densmore

ATTEST:

Eric Pridonoff, Clerk of Council

APPROVED AS TO FORM:



Robert T. Butler, Solicitor

ORDINANCE NO. 2024 – 3

**AN ORDINANCE TO AMEND APPROPRIATIONS FOR CURRENT EXPENSES
AND OTHER EXPENDITURES OF THE VILLAGE OF GOLF MANOR
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2024**

WHEREAS Council previously did adopt Ordinance 2023-16 to appropriate funds for the fiscal year commencing January 1, 2024 and ending December 31, 2024; and

WHEREAS, the Administration is recommending changes to the 2024 appropriations in order to allow the Village to spend moneys received from Greater Cincinnati Water Works for the replacement of watermains on Hammel Ave. The project is coordinated with GCWW to ensure GM roads are not cut into after recent pavement improvements when GCWW replaces old water lines. However, in order to ensure timely installation of the water lines, the Village is responsible for receipts and payments of the GCWW portion. The approximate total expense is \$481,783. Additional increase in appropriations for the road levy reflect more accurate estimates of the current road projects, which were not received before initial appropriations were passed.

NOW THEREFORE, Be It Ordained by the Council of the Village of Golf Manor, Hamilton County, Ohio, that:

SECTION I. Effective immediately, to provide for the ongoing expenses and other expenditures of the Village of Golf Manor for fiscal Year 2024, the sums detailed on the attached schedule are hereby appropriated as if such schedule is fully set forth herein.

SECTION II. This Ordinance shall take effect the earliest opportunity as allowable by law.


PASSED this 20th day of May 2024.

Mayor Stefan C. Densmore

ATTEST:

Eric Pridonoff, Clerk of Council

APPROVED AS TO FORM:



Robert T. Butler, Solicitor

Village of Golf Manor,
Hamilton County
Tax Budget 2024

FUND: 2904
Street Levy
Governmental
Fund/Special Revenue

| Description | Actual 2022 | Actual 2023 | Current Year 2024 |
|---|-----------------------|-----------------------|-----------------------|
| Fund Balance 1/1 | \$1,427,521.73 | \$1,381,174.25 | \$631,603.75 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | |
| Property and Other Local Taxes | | | |
| Real Estate Tax | \$294,852.90 | \$293,255.16 | \$295,130.00 |
| Personal Property Tax | | | |
| Municipal Income Tax | | | |
| Other - Local Taxes | | | |
| State Shared Taxes | | | |
| Local Government | | | |
| Inheritance Tax | | | |
| Property Tax Allocation | \$33,270.92 | \$33,717.46 | \$24,682.00 |
| Intergovernmental | | \$487,147.46 | \$730,883.00 |
| Earnings on Investments | | \$7,947.14 | \$0.00 |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$328,123.82 | \$822,067.22 | \$1,050,695.00 |
| Expenditures | | | |
| Transportation | | | |
| Street Maintenance and Repair - Personal Services | \$0.00 | \$0.00 | |
| Street Construction and Reconstruction - Other | \$374,471.30 | \$0.00 | \$50,000.00 |
| Other General Government - Other | | \$4,700.17 | \$4,655.71 |
| Capital Outlay | \$0.00 | \$1,566,937.55 | \$878,611.48 |
| Total Expenditures | \$374,471.30 | \$1,571,637.72 | \$933,267.19 |
| Other Financing Sources & Uses | | | |
| Sources | | | |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$1,381,174.25 | \$631,603.75 | \$749,031.56 |
| 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 | \$1,381,174.25 | \$631,603.75 | \$749,031.56 |

Village of Golf Manor, Hamilton County
Tax Budget 2024

FUND: 2903
Police Levy
Governmental Fund/Special Revenue

| Description | Actual 2022 | Actual 2023 | Current Year 2024 |
|---|---------------------|---------------------|----------------------|
| Fund Balance 1/1 | \$102,383.65 | \$104,617.36 | \$45,134.96 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | |
| Property and Other Local Taxes | | | |
| Real Estate Tax | \$221,139.68 | \$221,201.00 | \$221,348.00 |
| Personal Property Tax | | | |
| Municipal Income Tax | | | |
| Other - Local Taxes | | | |
| State Shared Taxes | | | |
| Property Tax Allocation | \$24,953.17 | \$24,993.00 | \$18,512.00 |
| Earnings on Investments | | | |
| Miscellaneous | \$0.00 | \$0.00 | \$0.00 |
| Total Revenue | \$246,092.85 | \$246,194.00 | \$239,860.00 |
| Expenditures | | | |
| Security of Persons and Property | | | |
| Police Enforcement - Personal | \$123,416.04 | \$167,091.27 | \$151,453.26 |
| Police Enforcement - Other | \$82,928.36 | \$110,691.11 | \$70,300.20 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 |
| Debt Service | | | |
| Principal | \$34,754.17 | \$33,178.52 | \$17,000.00 |
| Interest | \$2,760.57 | \$1,603.11 | \$1,800.00 |
| Capital Outlay | \$0.00 | \$0.00 | |
| Total Expenditures | \$243,859.14 | \$312,564.01 | \$240,553.46 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$104,617.36 | \$38,247.35 | \$44,441.50 |
| 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 | \$104,617.36 | \$38,247.35 | \$44,441.50 |

Village of Golf Manor, Hamilton County
 Tax Budget 2024

FUND: 1000
 General Fund
 Governmental Fund

| Description | Actual 2021 | Actual 2022 | Actual 2023 | Current 2024 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Fund Balance 1/1 | \$985,052.26 | \$827,532.44 | \$1,014,413.66 | \$1,009,212.11 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | | |
| Property and Other Local Taxes | | | | |
| Real Estate Tax | \$687,675.69 | \$687,043.68 | \$683,270.61 | \$639,264.00 |
| Personnel Property Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Municipal Income Tax | \$936,675.68 | \$950,436.62 | \$1,048,699.75 | \$925,000.00 |
| Other - Local Taxes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| State Shared Taxes | | | | |
| Local Government | \$58,648.30 | \$61,212.18 | \$63,536.35 | \$64,807.08 |
| Inheritance Tax | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Property Tax Allocation | \$76,743.17 | \$76,610.55 | \$90,937.09 | \$70,412.00 |
| Other - State Shared Taxes and Permits | \$821.59 | \$397.30 | \$397.30 | \$397.30 |
| Intergovernmental | \$0.00 | \$719,234.60 | \$62,642.75 | \$620,000.00 |
| Special Assessments | \$346.44 | \$1,843.49 | \$272.00 | \$0.00 |
| Charges for Services | \$246,336.85 | \$348,770.93 | \$308,548.97 | \$315,415.24 |
| Fines, Licenses and Permits | \$69,084.64 | \$74,396.23 | \$40,050.19 | \$39,500.00 |
| Earnings on Investments | \$0.00 | \$0.00 | \$56,828.81 | \$25,000.00 |
| Miscellaneous | \$100,270.41 | \$51,755.38 | \$62,594.48 | \$35,750.00 |
| Total Revenue | \$2,176,602.77 | \$2,971,700.96 | \$2,417,778.31 | \$2,736,545.62 |
| Expenditures | | | | |
| Security of Persons and Property | | | | |
| Police Enforcement - Personnel Services | \$623,255.46 | \$625,900.09 | \$699,594.94 | \$707,732.86 |
| Police Enforcement - Other | \$420,889.28 | \$462,585.75 | \$500,001.96 | \$518,853.93 |
| Fire Protection - Personnel Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fire Protection - Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Street Lighting - Other | \$26,383.43 | \$23,657.67 | \$31,353.47 | \$31,500.00 |
| Other Community Environment - Other | \$0.00 | \$504,166.74 | \$0.02 | \$0.00 |
| Basic Utility Services | | | | |
| Refuse Collection and Disposal - Other | \$224,083.74 | \$277,623.72 | \$308,013.90 | \$311,845.17 |
| General Government | | | | |
| Mayor and Administrative Offices - Personnel Services | \$143,121.43 | \$157,547.43 | \$196,593.10 | \$172,928.06 |
| Mayor and Administrative Offices - Other | \$184,933.27 | \$157,023.45 | \$166,614.72 | \$172,642.67 |
| Clerk - Treasurer - Personnel Services | \$91,956.37 | \$70,325.73 | \$75,891.30 | \$66,370.44 |
| Clerk - Treasurer - Other | \$77,267.32 | \$79,694.59 | \$100,580.82 | \$79,371.37 |
| Lands and Buildings - Personnel Services | \$31,301.12 | \$30,520.32 | \$49,502.06 | \$34,196.80 |
| Lands and Buildings - Other | \$114,822.08 | \$104,860.78 | \$129,505.68 | \$127,772.79 |
| Boards and Commissions - Other | \$6,050.00 | \$6,412.05 | \$7,170.91 | \$6,600.00 |
| Property Tax Collection Fees - Other | \$14,838.36 | \$14,994.10 | \$32,399.02 | \$35,000.00 |
| Auditor of State Fees - Other | \$11,440.00 | \$0.00 | \$0.00 | \$14,300.00 |
| Solicitor - Other | \$75,000.00 | \$67,476.82 | \$64,899.01 | \$60,000.00 |
| Tax Refunds - Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Capital Outlay | \$182,330.73 | \$302,030.50 | \$193,769.50 | \$343,592.00 |
| Debt Service | | | | |
| Principal | \$6,399.84 | \$0.00 | \$0.00 | \$0.00 |
| Interest | \$50.16 | \$0.00 | \$0.00 | \$0.00 |
| Total Expenditures | \$2,234,122.59 | \$2,884,819.74 | \$2,555,890.21 | \$2,702,706.10 |
| Other Financing Sources & Uses | | | | |
| Sources | | | | |
| Sale of Bonds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Uses | | | | |
| Transfers - Out | \$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 | \$927,532.44 | \$1,014,413.66 | \$876,301.76 | \$1,042,051.63 |
| Less: Encumbrances 12/31 | \$32,271.05 | \$0.00 | \$0.00 | \$0.00 |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Unencumbered Undesignated 12/31 | \$895,261.39 | \$1,014,413.66 | \$876,301.76 | \$1,042,051.63 |

Village of Golf Manor, Hamilton County
Tax Budget 2024
FUND: 2902
Fire
Governmental Fund/Special Revenue

| Description | Actual | Actual | Current Year |
|---|-----------------|---------------------|---------------------|
| | 2022 | 2023 | 2024 |
| Fund Balance 1/1 | \$509.20 | \$509.20 | \$43,427.73 |
| Fund Balance Adjustments | \$0.00 | \$0.00 | \$0.00 |
| Revenues | | | |
| Property and Other Local Taxes | | | |
| Real Estate Tax | \$0.00 | \$456,200.00 | \$458,200.00 |
| State Shared Taxes | | | |
| Property Tax Allocation | \$0.00 | \$12,800.00 | \$12,800.00 |
| Intergovernmental | | \$105,956.58 | \$105,956.58 |
| Earnings on Investments | | | |
| Miscellaneous | \$0.00 | | |
| Total Revenue | \$0.00 | \$574,956.58 | \$576,956.58 |
| Expenditures | | | |
| Security of Persons and Property | | | |
| Fire - Personal Services | \$0.00 | \$0.00 | \$0.00 |
| Fire - Other | \$0.00 | \$550,000.00 | \$550,000.00 |
| Capital Outlay | | \$0.00 | \$0.00 |
| Total Expenditures | \$0.00 | \$550,000.00 | \$550,000.00 |
| Other Financing Sources & Uses | | | |
| Sources | | | |
| Sale of Notes | \$0.00 | \$0.00 | \$0.00 |
| Total Other Financing Sources & Uses | \$0.00 | \$0.00 | \$0.00 |
| Fund Balance 12/31 | \$509.20 | \$25,465.78 | \$70,384.31 |
| Less: Encumbrances 12/31 | \$0.00 | \$0.00 | |
| Less: Reserve Balance 12/31 | \$0.00 | \$0.00 | |
| Unencumbered Undesignated 12/31 | \$509.20 | \$25,465.78 | \$70,384.31 |

2024

| | | 1st half Revenues (levy and homestead) | 2nd half Revenues (levy and homestead) | yearly receipts | Estimated Balance |
|-----------------------------------|----|--|--|----------------------------|----------------------|
| beginning balance 1/1/2024 | \$ | 631,603.75 | | | |
| Expected Receipts | | | | | |
| Levy Receipts | | 159,906.00 | 159,906.00 | | |
| Hammel OSGCIP | | | 249,100.00 | | |
| Hammel GCWW | | 481,783.00 | | 1,050,695.00 | 1,682,298.75 |
| Expected Expenses | | 1st half expenses | 2nd half expenses | yearly expenditures | |
| tax collection fees | | 3,036.98 | 1,618.73 | 4,655.71 | 1,677,643.04 |
| stover road payment | | 7,248.61 | 7,248.61 | 14,497.22 | 1,663,145.82 |
| Vera Project road payment | | 10,598.50 | 10,598.50 | 21,197.00 | 1,641,948.82 |
| annual street repairs | | | 50,000.00 | 50,000.00 | 1,591,948.82 |
| salt | | 1,862.26 | 8,000.00 | 9,862.26 | 1,582,086.56 |
| Hammel, 10% for sidewalks | | 287,055.00 | 481,783.00 | 768,838.00 | 813,248.56 |
| Yosemite | | | 225,000.00 | 225,000.00 | 588,248.56 |
| Elbrook/Wiehe @ Losantiville | | 225,000 | | 225,000.00 | 363,248.56 |
| Ridgeacres | | 96,000.00 | | 96,000.00 | 267,248.56 |
| | | | | \$ | 1,415,050.19 |

