



**MEMORANDUM**

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**TO:** Mayor Stefan C. Densmore and Members of the Village of Golf Manor Council

**FROM:** Benjamin Yoder, Village Solicitor

**DATE:** March 17, 2026

**RE:** Legislation for March 17, 2026 Village Council Meeting

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The following item is on the Agenda for the March 17, 2026, meeting of the Village of Golf Manor Council:

**ORDINANCE 2026 - 2**

This ordinance provides for amendments to appropriations to account for insurance reimbursable items. Pursuant to Charter 9.04, such ordinance may be passed upon a single reading and shall become effective on its adoption.

**ORDINANCE NO. 2026-2**

**AN ORDINANCE TO AMEND APPROPRIATIONS FOR CURRENT EXPENSES AND OTHER EXPENDITURES OF THE VILLAGE OF GOLF MANOR FOR THE FISCAL YEAR ENDING DECEMBER 31, 2026**

**WHEREAS**, Council previously adopted Ordinance 2025-8 to appropriate funds for the fiscal year commencing January 1, 2026 and ending December 31, 2026; and

**WHEREAS**, the Fiscal Officer recommends changes to the 2026 appropriations for certain funds to account for insurance reimbursable items and to meet the financial obligations of the Village of Golf Manor, as set for in the attached Exhibit A.

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

**SECTION I.** The Council hereby approves the changes to the 2026 appropriations and authorizes the Fiscal Officer to make the necessary adjustments in the accounting records as set forth in the attached Exhibit A.

**SECTION II.** It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code 121.22.

**SECTION III.** This Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, order, safety, health or welfare of the Village and its inhabitants specifically to ensure the Village of Golf Manor’s financial obligations are met. This Ordinance shall take effect immediately upon its passage by not less than five members of Council.

PASSED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
Mayor Stefan C. Densmore

ATTEST:

\_\_\_\_\_  
Eric Pridonoff, Clerk of Council

APPROVED AS TO FORM:

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Benjamin Yoder, Village Solicitor

## Exhibit A

Village of Golf Manor, Hamilton County  
 Appropriations Budget 2025

FUND: 1000  
 General Fund  
 Governmental Fund

Description	Actual 2023	Actual 2024	Actual 2025	Current Year 2026
Fund Balance 1/1	\$1,014,413.66	\$1,009,212.11	\$1,097,570.17	\$1,613,287.74
Fund Balance Adjustments	\$0.00	\$0.00		
<b>Revenues</b>				
Property and Other Local Taxes				
Real Estate Tax	\$683,270.61	\$788,650.66	\$771,628.37	\$767,403.00
Personnel Property Tax	\$0.00			
Municipal Income Tax	\$1,103,607.50	\$1,112,140.72	\$1,135,176.02	\$1,150,000.00
Other - Local Taxes	\$0.00			
State Shared Taxes				
Local Government	\$63,955.65	\$58,640.48	\$67,466.63	\$65,000.00
inheritance Tax	\$0.00			
Property Tax Allocation	\$90,937.09	\$81,887.40	\$82,957.83	\$82,131.00
Other - State Shared Taxes and Permits	\$0.00	\$175.00	\$1,169.40	\$437.50
Intergovernmental	\$87,642.75	\$42,953.73	\$400,000.00	\$278,453.69
Special Assessments	\$272.72	\$6,049.90	\$544.23	\$6,500.00
Charges for Services	\$308,772.68	\$317,226.91	\$347,639.39	\$338,000.00
Fines, Licenses and Permits	\$38,228.96	\$74,279.77	\$32,411.58	\$47,500.00
Earnings on Investments	\$61,661.75	\$73,185.56	\$77,746.30	\$73,000.00
Miscellaneous	\$61,823.23	\$42,576.21	\$64,120.49	\$97,500.00
<b>Total Revenue</b>	<b>\$2,500,172.94</b>	<b>\$2,597,766.34</b>	<b>\$2,980,860.24</b>	<b>\$2,905,925.19</b>
<b>Expenditures</b>				
Security of Persons and Property				
Police Enforcement - Personnel Services	\$700,135.21	\$707,732.86	\$802,831.29	\$813,513.34
Police Enforcement - Other	\$453,628.79	\$507,315.03	\$596,155.81	\$600,372.64
Fire Protection - Personnel Services	\$0.00			
Fire Protection - Other	\$0.00	\$0.00		
Street Lighting - Other	\$30,809.08	\$29,908.28	\$26,483.23	\$35,000.00
Other Community Environment - Other	\$0.00	\$0.00		
Basic Utility Services				
Refuse Collection and Disposal - Other	\$284,829.96	\$291,133.85	\$274,070.98	\$287,774.53
General Government				
Mayor and Administrative Offices - Personnel Services	\$194,904.71	\$169,589.73	\$206,256.81	\$210,004.22
Mayor and Administrative Offices - Other	\$150,030.83	\$131,289.35	\$133,887.23	\$155,349.66
Clerk - Treasurer - Personnel Services	\$73,523.28	\$84,256.78	\$69,712.91	\$71,656.00
Clerk - Treasurer - Other	\$78,176.50	\$83,841.96	\$94,132.62	\$95,673.22
Lands and Buildings - Personnel Services	\$35,911.66	\$38,631.33	\$38,455.70	\$41,964.11
Lands and Buildings - Other	\$114,003.62	\$106,324.30	\$110,970.97	\$103,796.58
Boards and Commissions - Other	\$6,425.00	\$6,325.00	\$6,950.00	\$9,600.00
Property Tax Collection Fees - Other	\$32,344.38	\$30,345.63	\$23,686.46	\$23,686.46
Auditor of State Fees - Other	\$0.00	\$14,900.00	\$0.00	\$16,200.00
Solicitor - Other	\$54,185.04	\$40,302.66	\$51,174.50	\$290,000.00
Tax Refunds - Other	\$0.00	\$0.00		
Capital Outlay	\$299,464.75	\$291,113.13	\$108,874.16	\$297,000.00
Debt Service				
Principal	\$0.00	\$0.00		
Interest	\$0.00	\$0.00		
<b>Total Expenditures</b>	<b>\$2,508,372.81</b>	<b>\$2,533,009.89</b>	<b>\$2,543,642.67</b>	<b>\$3,051,590.77</b>
<b>Other Financing Sources &amp; Uses</b>				
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	\$78,500.00	\$0.00
<b>Total Other Financing Sources &amp; Uses</b>	<b>\$2,998.32</b>	<b>\$0.00</b>	<b>\$78,500.00</b>	<b>\$0.00</b>
<b>Fund Balance 12/31</b>	<b>\$1,009,212.11</b>	<b>\$1,073,968.57</b>	<b>\$1,613,287.74</b>	<b>\$1,467,622.16</b>
Fund Balance Adjustments		\$30,292.60		
Less: Encumbrances 12/31	\$0.00	\$6,691.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$1,009,212.11</b>	<b>\$1,097,570.17</b>	<b>\$1,613,287.74</b>	<b>\$1,467,622.16</b>

Village of Golf Manor, Hamilton County  
 Appropriations Budget 2026  
 FUND: 2902  
 Fire  
 Governmental Fund/Special Revenue

Description	Actual	Actual	Current Year
	2024	2025	2026
<b>Fund Balance 1/1</b>	<b>\$43,427.73</b>	<b>\$124,547.44</b>	<b>\$147,788.73</b>
Fund Balance Adjustments	\$0.00	\$0.00	\$0.00
Revenues			
Property and Other Local Taxes			
Real Estate Tax	\$504,496.45	\$464,492.00	\$472,994.00
Property Tax Allocation	\$8,975.63	\$12,840.00	\$9,637.00
Earnings on Investments	\$8,512.36		\$18,919.76
Miscellaneous	\$109,135.27	\$112,409.33	\$109,135.27
Total Revenue	<b>\$631,119.71</b>	<b>\$589,741.33</b>	<b>\$610,686.03</b>
Expenditures			
Security of Persons and Property			
Fire - Personal Services	\$0.00	\$0.00	
Fire - Other	\$550,000.00	\$566,500.04	\$583,495.04
Capital Outlay	\$0.00	\$0.00	
Total Expenditures	<b>\$550,000.00</b>	<b>\$566,500.04</b>	<b>\$583,495.04</b>
Other Financing Sources & Uses			
Sources			
Sale of Notes	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Fund Balance 12/31</b>	<b>\$124,547.44</b>	<b>\$147,788.73</b>	<b>\$174,979.72</b>
Less: Encumbrances 12/31		\$0.00	
Less: Reserve Balance 12/31	\$0.00	\$0.00	
<b>Unencumbered Undesignated 12/31</b>	<b>#VALUE!</b>	<b>\$147,788.73</b>	<b>\$174,979.72</b>

Village of Golf Manor, Hamilton County  
 Appropriations Budget 2026

FUND: 2903  
 Police Levy  
 Governmental Fund/Special Revenue

Description	Actual 2024	Actual 2025	Current Year 2026
<b>Fund Balance 1/1</b>	<b>\$45,134.96</b>	<b>\$495,482.64</b>	<b>\$392,839.41</b>
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
Property Tax Allocation	\$23,355.94	\$18,570.00	\$23,431.00
Earnings on Investments	\$17,659.32	\$20,931.75	\$15,800.00
Miscellaneous	\$420,599.78	\$0.00	
Total Revenue	<b>\$690,901.14</b>	<b>\$264,565.75</b>	<b>\$262,476.00</b>
Expenditures			
Security of Persons and Property			
Police Enforcement - Personal	\$151,453.26	\$202,571.22	\$170,934.03
Police Enforcement - Other	\$70,300.20	\$109,387.76	\$80,690.04
Capital Outlay	\$0.00		
Debt Service			
Principal	\$17,000.00	\$44,000.00	\$50,732.04
Interest	\$1,800.00	\$7,750.00	\$7,800.00
Tax Collection Fees		\$3,500.00	\$0.00
Capital Outlay	\$0.00		
Total Expenditures	<b>\$240,553.46</b>	<b>\$367,208.98</b>	<b>\$310,156.11</b>
Total Other Financing Sources & Uses	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Fund Balance 12/31	<b>\$495,482.64</b>	<b>\$392,839.41</b>	<b>\$345,159.30</b>
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	<b>\$495,482.64</b>	<b>\$392,839.41</b>	<b>\$345,159.30</b>

Village of Golf Manor,  
Hamilton County  
Appropriations Budget 2026

FUND: 2904  
Street Levy

Governmental  
Fund/Special Revenue

Description	Actual 2024	Actual 2025	Current Year 2026
<b>Fund Balance 1/1</b>	<b>\$631,603.75</b>	<b>\$572,457.04</b>	<b>\$1,202,235.71</b>
Fund Balance Adjustments	\$0.00	\$0.00	
Revenues			
Property and Other Local Taxes			
Real Estate Tax	\$305,714.86	\$300,816.00	\$297,660.00
Property Tax Allocation	\$31,141.23	\$24,855.00	\$31,241.00
Other - State Shared Taxes and Permits	\$499,665.07	\$525,000.00	
Intergovernmental		\$628,000.00	\$650,000.00
Special Assessments			
Charges for Services			
Earnings on Investments	\$37,599.32	\$27,490.03	\$26,000.00
Miscellaneous	\$0.00		
<b>Total Revenue</b>	<b>\$874,120.48</b>	<b>\$1,506,161.03</b>	<b>\$1,004,901.00</b>
Expenditures			
Transportation			
Street Maintenance and Repair - Personal Serv	\$50,000.00	\$0.00	\$0.00
Street Construction and Reconstruction - Other	\$4,655.71	\$684,477.34	\$1,100,000.00
Community Planning and Zoning - Other		\$75,000.00	\$75,000.00
Lands and Buildings - Other		\$9,000.00	\$9,000.00
Tax Collection Fees		\$5,250.00	\$5,250.00
Capital Outlay	\$878,611.48	\$0.00	\$0.00
Debt Service			
Principal		\$102,655.02	\$85,000.00
Interest			
<b>Total Expenditures</b>	<b>\$933,267.19</b>	<b>\$876,382.36</b>	<b>\$1,274,250.00</b>
<b>Fund Balance 12/31</b>	<b>\$572,457.04</b>	<b>\$1,202,235.71</b>	<b>\$932,886.71</b>
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00
<b>Unencumbered Undesignated 12/31</b>	<b>\$572,457.04</b>	<b>\$1,202,235.71</b>	<b>\$932,886.71</b>

Exhibit III Village of Golf Manor

**Budget Year Expenditures and Encumbrances**

Fund	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available for Expenditures	Personal Services	Other	Total	Estimated Unencumbered Balance 12/31/2026
<b>Governmental</b>							
<b>Special Service</b>							
Street Construction, Maintenance & Repair (#2011)	\$294,032.58	\$225,000.00	\$519,032.58	\$148,093.62	\$90,076.76	\$238,170.37	\$280,862.21
CEU Reimbursement Fund PD (#2062)	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$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)	\$548.19	\$125,375.00	\$125,923.19	\$0.00	\$72,325.44	\$72,325.44	\$53,597.75
Local Law Enforcement Trust (#2091)	\$164.00	\$800.00	\$964.00	\$0.00	\$964.00	\$964.00	\$0.00
Local License Fund(2101)	\$21,500.00	\$42,093.17	\$63,593.17	\$0.00	\$63,436.28	\$63,436.28	\$156.89
Coronavirus Relief Fund (#2151)	\$153,277.71	\$0.00	\$153,277.71	\$0.00	\$119,722.16	\$119,722.16	\$33,555.55
Coronavirus Relief Fund (#2152)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Computer Fund (#2901)	\$51.01	\$3,001.01	\$3,052.02	\$0.00	\$3,001.01	\$3,001.01	\$51.01
Recycling Fund (#2905)	\$11,594.08	\$5,000.00	\$16,594.08	\$0.00	\$16,594.08	\$16,594.08	\$0.00
Mayor's Court Operations & Facilities (#2906)	\$398.67	\$7,500.00	\$7,898.67	\$0.00	\$7,500.00	\$7,500.00	\$398.67
Building Hazard Abatement Fund (#2907)	\$965.60	\$15,000.00	\$15,965.60	\$0.00	\$15,000.00	\$15,000.00	\$965.60
Public Safety Appreciation Fund (#2908)	\$0.00	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$0.00
Recycling Special Revenue Fund (#2909)	\$6,891.94	\$0.00	\$6,891.94	\$0.00	\$6,891.94	\$6,891.94	\$0.00
OneOhio Recovery Fund (#2910)	\$22,641.91	\$5,000.00	\$27,641.91	\$15,000.00	\$12,641.91	\$27,641.91	\$0.00
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
<b>Total Special Revenue Funds</b>	<b>\$515,004.12</b>	<b>\$504,269.17</b>	<b>\$971,273.29</b>	<b>\$163,093.62</b>	<b>\$435,653.57</b>	<b>\$598,747.19</b>	<b>\$372,526.10</b>