

CITY OF CHEVIOT
STATE OF OHIO

RESOLUTION NO. 25-17

TO APPROVE THE 2026 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 15, 2025, 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 2026 tax budget. Said budget is attached hereto as Exhibit "A" and incorporated herein.

Section 2. The 2026 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 2026 calendar year.

Section 3 Having been reviewed by the public and this Council, the 2026 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.


Kerry Smyth
President of Council


Samuel D. Keller
Mayor

7/15/25
Date passed

7-15-25
Date approved

Attest:


Jenny M. Eilermann
Clerk of Council

Approved as to form:


Kimberlee Erdman Rohr
Law Director

CERTIFICATE OF PUBLICATION

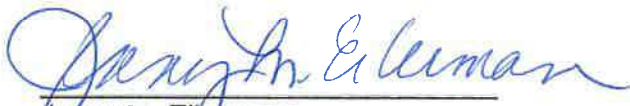
I, Jenny M. Eilermann, Clerk of the Council of the City of Cheviot, Ohio, hereby certify that the foregoing resolution, or a succinct summary, was published in the *Cincinnati Court Index*, a newspaper of general circulation in the City of Cheviot, Ohio, in accordance with Section 731.21 of the Ohio Revised Code, on the following dates:

- 1) 7/18, 2025, and
- 2) 7/25, 2025.


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 25-17, passed by the Cheviot City Council on July 15, 2025, 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	EXHIBIT 1			
FUND TYPE/CLASSIFICATION: GOVERNMENTAL					
IS TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 22 ACTUAL	FOR 23 ACTUAL	FOR 24 ACTUAL	YEAR ESTIMATED FOR 2025	YEAR ESTIMATED FOR 2026
REVENUES					
Local Taxes					
General Property tax- Real Estate	1,682,485	1,727,059	1,873,126	1,729,700	1,829,412
Tangible Personal Property Tax				0	
Municipal Income Tax	2,317,369	2,625,688	2,862,470	2,800,000	2,900,000
Other Local Taxes	105	182	6	118	
Total local Taxes	3,999,959	4,352,929	4,735,602	4,529,818	4,729,412
Intergovernmental Revenues					
State Shared Taxes and Permits					
Local Government	48,143	45,244	42,625	39,000	45,000
Estate Tax	-				
Cigarette Tax	368	458	391	200	350
License Tax					
Liquor and Beer Permits	38,792	512	30,492	15,000	15,000
Gasoline Tax Allocation					
Library and Local Government Support Fund					
Property tax Allocation					
Other State Shared Taxes & Permits	99,270	109,520	104,892	96,000	100,000
Total State Shared Taxes and Permits	186,573	155,734	178,400	150,200	160,350
Federal Grants or Aid					
State Grants or Aid					
Other Grants or Aid					
Total Intergovernmental Revenues	186,573	155,734	178,400	150,200	160,350
Special Assessments					
Charges for Services	468,211	424,687	497,716	500,000	503,500
Fines, Licenses, and Permits	74,672	62,484	101,028	74,000	77,650
* Miscellaneous	103,581	106,294	142,114	100,000	206,050
*Garbage Fee	527,668	649,960	789,441	650,000	750,000
*JEDD WESTERN RIDGE	31,945	50,761	49,423	50,000	50,000
* JEDD II CHRIST/CHILDRENS	40,157	32,314	29,833	25,000	30,000
*JEDD MERCY HOSPITAL	201,401	214,191	157,856	220,000	160,000
JEDD HARRISON GREENE	1,488	2,740	6,827	3,500	4,000
*JEDD COLERAIN - LIBERTY NURSING HOME	6,353	7,422	6,774	8,000	6,750
*JEDD V UDF NORTH BEND	208	507	520	500	500
JEDD VI MCALISTERS	49	2,277	3,167	1,000	3,000
JEDD VII HAMPTON INN		758	2,636	2,500	2,600
Proceeds from Sale of Debt.					
Transfers					
Advances					
Other Sources	4	4			5
Total Revenue	5,642,270	6,063,060	6,701,338	6,314,518	6,683,817

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTAL					
IS TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR 22 ACTUAL	FOR 23 ACTUAL	FOR 24 ACTUAL	YEAR ESTIMATED FOR 2025	YEAR ESTIMATED FOR 2026
EXPENDITURES					
Security of Persons and Property					
Personal Services	2,467,025	2,551,833	2,715,089	3,450,300	3,600,000
Travel Transportation	-	1,299	2,895	2,000	3,000
Contractual Services	148,391	117,713	153,625	180,000	200,000
Supplies and Materials	139,079	207,450	203,778	215,000	220,000
Capital Outlay	48,172	93,146	94,223	69,000	95,000
Total Security of Persons and Property	2,802,668	2,971,442	3,169,610	3,916,300	4,118,000
Public Health Services					
Personal Services					
Travel Transportation					
Contractual Services	7,311	7,313	7,531	8,724	9,175
Supplies and Materials					
Capital Outlay					
Total Public Health Services	7,311	7,313	7,531	8,724	9,175
Leisure Time Activities					
Personal Services	10,511	8,855	8,485	13,000	13,500
Travel Transportation	-				
Contractual Services	54,862	71,167	94,693	90,000	100,000
Supplies and Materials	5,163	5,198	7,412	8,000	10,000
Capital Outlay	-	596	500	1,000	1,000
Total Leisure Time Activities	70,536	85,816	111,090	112,000	124,500
Community Environment					
Personal Services	900	900	825	900	900
Travel Transportation	-				
Contractual Services	-	-	-	100	100
Supplies and Materials	-	-	-	100	100
Capital Outlay					
Total Community Environment	900	900	825	1,100	1,100
Basic Utility Services					
Personal Services	151,847	165,055	168,291	195,000	225,000
Travel Transportation	37,000	29,553	26,520	34,000	35,000
Contractual Services	250,871	224,664	206,413	259,000	275,000
Supplies and Materials	2,768	2,522	2,976	3,500	3,500
Capital Outlay	124	255	-	500	500
Total Basic Utility Services	442,610	422,048	404,201	492,000	539,000

FUND NAME: GENERAL FUND					
FUND TYPE/CLASSIFICATION: GOVERNMENTAL					
IS TO BE USED FOR THE GENERAL FUND ONLY					
DESCRIPTION (1)	FOR ACTUAL 22	FOR ACTUAL 23	FOR 24 ACTUAL	YEAR ESTIMATED FOR 2025	YEAR ESTIMATED FOR 2026
Transportation					
Personal Services	71,289	137,643	38,504	150,000	85,000
Travel Transportation					
Contractual Services					
Supplies and Materials					
Capital Outlay					
Total Transportation	71,289	137,643	38,504	150,000	85,000
General Government					
Personal Services	1,296,708	1,391,195	1,501,232	1,400,000	1,750,000
Travel Transportation	-	-	255	100	500
Contractual Services	343,651	449,333	472,416	420,000	550,000
Supplies and Materials	14,140	15,361	17,927	21,300	25,000
Capital Outlay	2,600	-	3,000	3,000	3,000
Total General Government	1,657,099	1,855,889	1,994,830	1,844,400	2,328,500
Debt Service					
Redemption of Principal					
Interest					
Other Debt Service					
Total Debt Services					
Other Uses of Funds					
Transfers	490,251	547,499	619,867	693,758	875,980
Advances					
Contingencies					
Other Uses of Funds	72,907	67,221	81,127	80,000	95,000
Total Other Uses of Funds	563,158	614,720	700,994	773,758	970,980
TOTAL EXPENDITURES	5,615,571	6,095,770	6,427,584	7,298,282	8,176,255
Revenues over/(under) Expenditures	26,699	(32,710)	273,754	(983,764)	(1,492,438)
Beginning Unencumbered Balance *	1,788,779	1,815,478	1,782,768	2,056,522	1,072,758
Ending Cash Fund Balance	1,815,478	1,782,768	2,056,522	1,072,758	(419,680)
Estimated Encumbrances (outstanding at	40,000	40,000	40,000	40,000	40,000
Estimated Ending Unencumbered Fund B	1,775,478	1,742,768	2,016,522	1,032,758	(459,680)
*use cash balance on Beginning unencumbered balance first 2 columns					

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Total State Shared Taxes and Permits	186,573	155,734	178,400	150,200	160,350
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Leisure Time Activities					
Personal Services	10,511	8,855	8,485	13,000	13,500
Travel Transportation	-				
Contractual Services	54,862	71,167	94,693	90,000	100,000
Supplies and Materials	5,163	5,198	7,412	8,000	10,000
Capital Outlay	-	596	500	1,000	1,000
Total Leisure Time Activities	70,536	85,816	111,090	112,000	124,500
Community Environment					
Personal Services	900	900	825	900	900
Travel Transportation	-				
Contractual Services	-	-	-	100	100
Supplies and Materials	-	-	-	100	100
Capital Outlay					
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Basic Utility Services					
Personal Services	151,847	165,055	168,291	195,000	225,000
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