PASSED: June 8, 2026
BY: Rosen

RESOLUTION NO. 2026-8

RESOLUTION APPROVING BUDGET OF ESTIMATED AVAILABLE FUNDS AND ESTIMATED REQUIRED EXPENDITURES FOR THE GENERAL AND NON-GENERAL FUNDS FOR THE CALENDAR YEAR 2027 AND AUTHORIZING THE VILLAGE MANAGER TO SUBMIT THE TENTATIVE BUDGET TO THE COUNTY AUDITOR WITH RECOMMENDATIONS FOR CONTINUATION OF THE PRESENT TAX LEVY

WHEREAS, the Village Manager having prepared and submitted to Council a Budget covering an estimate of available funds and estimated expenditures for the calendar year 2027; and

WHEREAS, Council has conducted a Public Hearing with respect to said Budget,

NOW, THEREFORE, BE IT RESOLVED BY THE Council of Amberley Village, State of Ohio, seven (7) members elected thereto concurring:

SECTION 1: That the budgeted General Fund Income of $7,282,802 and Non-General Fund Income of $4,798,590 and the budgeted expenditures from the General Fund of $8,893,676 and expenditures from the Non-General Fund of $4,878,000. for the calendar year 2027, are hereby approved as presented.

SECTION 2: That the Village Manager is authorized and directed to submit the aforesaid Budget to the Hamilton County Auditor's Office with the recommendation that the tax levy remain at seven (7) mills.

SECTION 3: That this Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed this 8th day of June, 2026.

____
Bob Rosen, Mayor

Attest:

____
Tammy Reasoner, Clerk of Council

Resolution Vote:

Moved: Rosen Second: Frankel

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of June, 2026, the foregoing Resolution was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Resolution at all of the places of public notice as designated by Sec. 31.40(B), Code of Ordinances.

Tammy Reasoner, Clerk of Council

$255,217,450

Village of Amberley Village
Hamilton County, Ohio
June 8, 2026

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2027, has been adopted by Council and is herewith submitted for considertation of the County Budget Commission.

Signed: ____________________

Title: VILLAGE MANAGER

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND (Include only those funds which **are** requesting general property tax revenue)	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND	6.7				
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
POLICE & FIRE PENSION FUND	0.3				
POLICE SERVICES FUND	8.0				
TOTAL ALL FUNDS	15.0				

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND				Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column3)
GENERAL FUND:					
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
Current Expense Levy authorized by voters on	•	•			
not to exceed _______ years. Authorized under Section			R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION					
SPECIAL LEVY FUNDS:					
POLICE SERVICES Fund, Levy authorized by voters on	•	•		8.0	
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		
____________ Fund, Levy authorized by voters on	•	•			
not to exceed ________ years. Authorized under Section			R.C.		

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

DESCRIPTION	2024 Actual (2)	2025 Actual (3)	Current Year Estimated for 2026 (4)	Budget Year Estimated for 2027 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	1,467,814	1,503,391	1,481,969	1,483,451
Tangible Personal Property Tax			0	0
Municipal Income Tax	3,767,347	4,342,748	3,900,000	3,900,000
Other Local Taxes			0	0
Total Local Taxes	5,235,162	5,846,139	5,381,969	5,383,451
Intergovernmental Revenues				
State - LGF 290	18,905	21,337	19,500	19,520
Local Government (County LGF & State SIF) 21	78,777	84,938	83,216	83,299
Estate Tax			0	0
Cigarette Tax			0	0
License Tax			0	0
Liquor and Beer Permits	4,110	2,144	1,500	1,500
Gasoline Tax			0	0
Library and Local Government Support Fund			0	0
Property Tax Allocation 231	212,685	212,409	212,030	212,030
Other State Shared Taxes and Permits JEDZ	130,150	159,352	140,000	140,140
Total State Shared Taxes and Permits	444,628	480,179	456,246	456,489
Federal Grants or Aid	91,909	130,100	126,846	120,000
State Grants or Aid	336,788	255,133	254,800	240,000
Other Grants or Aid	315,609	715,456	449,400	200,000
Total Intergovernmental Revenues	744,307	1,100,689	831,046	560,000
Special Assessments	0	541	0	0
Charges for Services	430,084	443,623	450,439	450,889
Fines, Licenses, and Permits	185,982	169,519	154,000	154,154
Miscellaneous	320,059	411,286	277,500	277,500
Other Financing Sources:				
Proceeds from Sale of Fixed Assets		651,189	5,000	0
Transfers	0	216	2,745	319
Advances			0	0
Other Sources		90	0	0
	936,125	1,675,923	889,684	882,862
TOTAL REVENUE	7,360,220	9,103,471	7,558,945	7,282,802

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

DESCRIPTION	2024 Actual (2)	2025 Actual (3)	Current Year Estimated for 2026 (4)	Budget Year Estimated for 2027 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	2,734,058	2,931,697	3,455,304	3,558,963
Travel Transportation	0	0	0	0
Contractual Services	357,758	344,515	444,215	453,099
Supplies and Materials	219,962	176,895	167,631	170,984
Capital Outlay	103,094	44,686	207,230	76,510
Total Security of Persons and Property	3,414,872	3,497,792	4,274,380	4,259,556
Public Health Services				
Personal Services				
Travel Transportation				
Contractual services	230,779	246,190	264,045	252,755
Supplies and Materials				
Capital Outlay				
Total Public Health Services	230,779	246,190	264,045	252,755
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services	35,206	520	1,100	1,100
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities	35,206	520	1,100	1,100
Community Environment				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Community Environment	0	0	0	0
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services	287,618	253,723	300,720	315,756
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	287,618	253,723	300,720	315,756

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

DESCRIPTION	2024 Actual (2)	2025 Actual (3)	Current Year Estimated for 2026 (4)	Budget Year Estimated for 2027 (5)
Transportation				
Personal Services	698,756	736,333	816,744	841,246
Travel Transportation				
Contractual Services	125,051	105,069	156,960	160,099
Supplies and Materials	177,403	156,763	246,520	251,450
Capital Outlay	0	0	7,000	7,140
Total Transportation	1,001,210	998,165	1,227,224	1,259,936
General Government				
Personal Services	856,079	833,343	868,190	894,354
Travel Transportation				
Contractual Services	610,019	645,197	738,344	750,131
Supplies and Materials	182,475	528,301	235,380	240,088
Capital Outlay	10,079	27,032	0	0
Total General Government	1,658,652	2,033,873	1,841,914	1,884,572
Debt Service				
Redemption of Principal				
Interests				
Other Debt Service				
Total Debt Service	0		0	0
Other Uses of Funds				
Transfers	612,782	1,284,231	357,775	900,000
Advances				
Contingencies	12,339	0	20,000	20,000
Other Uses of Funds	0		0	0
Total Other Uses of Funds	625,121	1,284,231	377,775	920,000
TOTAL EXPENDITURES	7,253,458	8,314,495	8,287,158	8,893,676
TOTAL REVENUES	7,360,220	9,103,471	7,558,945	7,282,802
Revenues over/(under) Expenditures	**106,762**	**788,976**	**-728,213**	**-1,610,874**
Add Prior yr unused encumbrances closed				
Beginning Unencumbered Balance	5,779,402	5,900,226	7,156,143	6,460,469
Ending Cash Fund Balance	6,007,921	7,288,682	6,560,469	4,949,595
Estimated Encumbrances (outstanding at year end)	107,695	132,539	100,000	100,000
Estimated Ending Unencumbered Fund Balance	5,900,226	7,156,143	6,460,469	4,849,595

FUND NAME: POLICE & FIRE PENSION FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL / SPECIAL REVENUE

DESCRIPTION	2024 Actual (2)	2025 Actual (3)	Current Year Estimated for 2026 (4)	Budget Year Estimated for 2027 (5)
Revenue				
Real Estate/PU Tax (2131)	65,723	67,316	64,352	66,520
Rollback/Homestead (Property Tax Allc	9,523	9,511	9,508	9,517
HC REA Distribution			0	0
Tangible PP			0	0
TOTAL REVENUES	75,246	76,827	73,860	76,037
Expenditures				
Personal Services	82,517	84,000	73,625	74,000
Contractual Services	830	930	1,000	1,000
TOTAL EXPENDITURES	83,347	84,930	74,625	75,000
Revenues over/(under) Expenditures	-8,100	-8,103	-765	1,037
Beginning Unencumbered Balance	16,969	8,869	766	1
Ending Cash Fund Balance	8,869	766	1	1,037
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	8,869	766	1	1,037

FUND NAME: POLICE SERVICES FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL / SPECIAL REVENUE FUND

DESCRIPTION	2024 Actual (2)	2025 Actual (3)	Current Year Estimated for 2026 (4)	Budget Year Estimated for 2027 (5)
Revenue				
Police Operating Levy	1,179,241	1,209,552	1,159,511	1,194,397
Rollback/Homestead	168,737	168,875	166,289	168,806
HC REA Distribution			0	0
Earnings on Investments	6,062	4,548	4,500	4,500
TOTAL REVENUES	1,354,041	1,382,975	1,330,300	1,367,703
Expenditures				
Personal Services	1,345,730	1,414,238	1,310,300	1,350,000
Contractual Services	14,869	16,671	20,000	20,000
TOTAL EXPENDITURES	1,360,600	1,430,908	1,330,300	1,370,000
Revenues over/(under) Expenditures	-6,559	-47,933	0	-2,297
Add Prior yr unused encumbrances closed				
Beginning Unencumbered Balance	57,355	50,722	1,229	2,863
Ending Cash Fund Balance	50,796	2,863	2,863	566
Estimated Encumbrances (outstanding at year end)	74	1,634	0	0
Estimated Ending Unencumbered Fund Balance	50,722	1,229	2,863	566

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2027	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2027
				Personal Services	Other	Total	
GOVERNMENTAL:							
SPECIAL SERVICE:							
Street Maintenance Fund	27,942	462,000	489,942	0	465,000	465,000	24,942
Permissive Motor Vehicle License Tax	2,076	30,850	32,926	0	30,000	30,000	2,926
Mayor's Court Computer fund	456	5,000	5,456	0	5,000	5,000	456
PSAP 911 Fund	0	0	0	0	0	0	0
Employees Severance Payment Fund	181,854	45,000	226,854	0	200,000	200,000	26,854
Law Enforcement Trust Fund	1,455	20,000	21,455	0	20,000	20,000	1,455
Mercy Tax Increment Equivalent Fund	7,797	160,000	167,797		150,000	150,000	17,797
TOTAL SPECIAL REVENUE FUNDS	**221,580**	**722,850**	**944,430**	**0**	**870,000**	**870,000**	**74,430**
DEBT SERVICE FUNDS							
AV Green Bond	0	0	0	0	0	0	0
TOTAL DEBT SERVICE FUND	**0**	**0**	**0**	**0**	**0**	**0**	**0**
CAPITAL PROJECT FUNDS							
Capital Projects Fund	52	900,000	900,052	0	900,000	900,000	52
TOTAL CAPITAL PROJECTS	**52**	**900,000**	**900,052**	**0**	**900,000**	**900,000**	**52**
CUSTODIAL FUNDS							
Mayor's Court Custodial	8,128	78,000	86,128	0	78,000	78,000	8,128
Employee Health Insurance	0	116,000	116,000	0	116,000	116,000	0
Kenwood SWJEDZ	273,338	1,310,000	1,583,338		1,225,000	1,225,000	358,338
TOTAL CUSTODIAL FUNDS	**281,466**	**1,504,000**	**1,785,466**	**0**	**1,419,000**	**1,419,000**	**366,466**

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2027	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2027
				Personal Services	Other	Total	
PROPRIETARY:							
ENTERPRISE FUNDS	0	0	0	0	0	0	0
TOTAL ENTERPRISE FUNDS	**0**	**0**	**0**	**0**	**0**	**0**	**0**
INTERNAL SERVICE FUNDS							
Stormwater Utility Fund	16,309	228,000	244,309	15,000	229,000	244,000	309
TOTAL INTERNAL SERVICE FUNDS	**16,309**	**228,000**	**244,309**	**15,000**	**229,000**	**244,000**	**309**
FIDUCIARY:							
TRUST AND AGENCY FUNDS							
Valley Band Escrow Account	0	0	0	0	0	0	0
TOTAL TRUST AND AGENCY FUNDS	**0**	**0**	**0**	**0**	**0**	**0**	**0**
TOTAL FOR MEMORANDUM ONLY							

Exhibit IV

STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expense to be Paid from Bond Issues)

(Section 5705.29, Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
Duty Weapons (20)		$20,000.00	Capital Fund
Rifles/Optic sights in vehicles (4)		$35,000.00	Capital Fund
Flock cameras		$5,000.00	Capital Fund
Patrol vehicle		$45,000.00	Capital Fund
Annual Changeover Cost		$15,000.00	Capital Fund
Fire Hydrants		$7,500.00	Capital Fund
Lockers FD bay		$20,000.00	Capital Fund
Thermal Imaging Camera		$10,000.00	Capital Fund
Extrication Equipment		$45,000.00	Capital Fund
Exhaust fans		$15,000.00	Capital Fund
SCBA's		$80,000.00	Capital Fund
Ground ladders		$20,000.00	Capital Fund
Ward Diesel Filter System		$28,000.00	Capital Fund
New mobile 800 MGHZ radios for dispatch (4)		$8,000.00	Capital Fund
New Copy/Fax/Scanner machine		$20,000.00	Capital Fund
Dispatch Upgrade		$20,000.00	Capital Fund
new projector/speakers/blinds-CMTY RM		$20,000.00	Capital Fund
Roof Replmt steel		$450,000.00	Capital Fund
tennis courts RESEAL		$15,000.00	Capital Fund
Repave walking track		$14,845.00	Capital Fund
modernization of phone & vmail		$29,000.00	Capital Fund
Carpet and tile		$5,000.00	Capital Fund
Repair & paint Back Porch Railing		$29,000.00	Capital Fund
Out coves of covered walkway		$20,000.00	Capital Fund
Brine Tanks		$12,000.00	Capital Fund
Backhoe		$140,000.00	Capital Fund
Steel dbl walled fuel tanks		$60,000.00	Capital Fund
Muni Bldg window & door caulking		$75,000.00	Capital Fund
replace playground equipment		$75,000.00	Capital Fund
construct shelter with concrete near ballfields		$210,000.00	Capital Fund
Pole Barn		$120,000.00	Capital Fund
2016 GMC 1500-est replacement 2026		$63,600.00	Capital Fund
2016 GMC 3500-est replacement 2026		$80,000.00	Capital Fund
2016 GMC 3500-est replacement 2026		$80,000.00	Capital Fund
Roads Program Projects			
		$200,000.00	Street Maintenance Fund
Stormwater Projects			
		$100,000.00	Stormwater Utility Fund
TOTAL		$2,191,945.00	

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit	Date of Issue	Date Due (Year)	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding at beginning of year 1/1/2027	Amount required for Principal & Interest 2027	Amount Receivable from Other Sources To meet debt payments 2027
INSIDE 10 MILL LIMIT									
							NONE		
TOTAL									

Hamilton County Auditor, Jessica Miranda
TAX BUDGET WORKSHEET

Fiscal Year 2027

Taxing District VILLAGE OF AMBERLEY VILLAGE

Fiscal Officer DEBBIE ELDRIDGE

Circle one: Township Fiscal Officer, Clerk/Treasurer, Director of Finance, City Auditor

Telephone # 513-531-8675 Fax # 513-531-8154

Email Address: DELDRIDGE@AMBERLEYVILLAGE.ORG

In order to properly identify Local Government Fund revenues within the tax budget document, please complete the items below using your estimated receipts.

Local Government Fund:

County-LGF	$83,299
State-LGF	$19,520
TOTAL:	$102,819

The local government fund received through the County should be entered on the line titled "Local Government" on the tax budget. If your district receives Local Government dollars directly from the State, enter this amount on the line above and in the tax budget on the line titled "State Shared Taxes and Permits". Cross out this title and change it to "LGF-State."

TAX BUDGET WORKSHEET

Update of LGF Alternative Formula

The Alternative formula approved in 2020 is based in part on varying statistical information of the taxing authority. It includes the current real property value, population, and lane miles. If you are updating population or lane miles, please do so in the space below.

*Population ______________________

**Lane Miles ______________________

* If you are updating population, please provide the documentation supporting your figure.

** If you are changing your current certification of lane miles, please provide this office with a copy of the new miles certified by the engineering firm used to survey the roads.

Tax Levy

List below any proposed tax levies to be placed on the ballot in 2025 for collection in 2026.

Please note if these levies are included in levy estimates in the tax budget document.

Description	Millage	Add/Renew Replace	# of Years
1.			
2.			
3.			
4.			

If you have any questions on this form, or on the preparation of the tax budget, please contact Kim Conners at (513) 946-4213, with the Budget & Settlement Department of the Hamilton County Auditor.