COUNCIL MEETING AGENDA
December 14, 2020 at 6:30 PM

ROLL CALL

PLEDGE OF ALLEGIANCE

MINUTES

1. Regular Council Meeting of November 9, 2020
2. Special Meeting of Council of November 16, 2020
3. Council Work Session of November 30, 2020

FINANCE REPORT

1. Month of October 2020

CITIZENS TO SPEAK

1. Bruce Lazarus, 3140 North Whitetree Circle, Topic: *Deer & Coyotes*

COMMITTEE REPORTS:

PLANNING COMMISSION

1. Fifth Reading: Ordinance 2020-16, Adding Chapter 154.84 to Title IV of the Village of Amberley Codified Ordinances Regarding Amberley Green Zoning District Regulations

FINANCE COMMITTEE

1. Resolution 2020-32, Authorizing a Contract with Zurich for Property & Casualty Insurance
2. Resolution 2020-33, In Support of the Uses of Coronavirus Relief Funds Implemented by Amberley Village staff
3. Ordinance 2020-20, Amending Appropriations for Fiscal Year 2020
4. Ordinance 2020-21, Making Appropriations for the Expenses of the Village of Amberley for Fiscal Year 2021

STREETS, PUBLIC UTILITIES & SEWERS COMMITTEE

1. Resolution 2020-34, Adopting an 8-Year Street Improvement Plan

PUBLIC OUTREACH COMMITTEE

POLICE AND FIRE COMMITTEE

1. Resolution 2020-35, Authorizing the Purchase of a Police Cruiser

HEALTH, EDUCATION & WELFARE COMMITTEE

PUBLIC BUILDINGS & PARKS COMMITTEE

MANAGER'S REPORT

1. Village Manager's Report

CHIEF'S REPORT

MAYOR'S REPORT

NEW BUSINESS

EXECUTIVE SESSION

1. Annual Review of Village Manager

ADJOURNMENT

MINUTES OF THE REGULAR MEETING
AMBERLEY VILLAGE COUNCIL
MONDAY, NOVEMBER 9, 2020

The Council of Amberley Village, Ohio met in regular session at the Amberley Village Municipal Building, 7149 Ridge Road and via phone conference on Monday, November 9, 2020 at 6:30 p.m. Mayor Muething called the meeting to order, and the following roll call was taken:

PRESENT
Richard Bardach
Peg Conway
Ed Hattenbach
Elida Kamine
Thomas C. Muething
Natalie Wolf
Ray Warren (via Zoom)

ALSO PRESENT
Scot Lahrmer, Village Manager
Chief Richard Wallace, Police/Fire
Andrew Kaake, Village Solicitor
Tammy Reasoner, Clerk of Council

Mayor Muething welcomed everyone to the meeting of the Amberley Village Council, including both in-person and phone-in participants. He led those in attendance through the Pledge of Allegiance.

MINUTES
Mayor Muething asked if there were any changes to the minutes of the Regular Council Meeting of October 12, 2020 as distributed. There being no changes to the minutes, Mayor Muething stated the minutes were approved as distributed.

FINANCE REPORT
Village Manager Scot Lahrmer reviewed both the UAN Report and the September Finance Report, and stated earnings tax collections for the month of September totaled $255,594 which was down 4.23% from collections for September of 2019.

Mr. Lahrmer stated Village expenses for September totaled $567,493, with year to date expenditures as of September 31, 2020 totaling $4,130,199, or 72% spent. This leaves an unencumbered balance for the year at the end of September of $5,748,688.

COMMITTEE REPORTS:
PLANNING COMMISSION
Chairman Bardach conducted the third reading of Ordinance 2020-16, which would add Chapter 154.84 to Title IV of the Village of Amberley Codified Ordinances regarding Amberley Green Zoning District regulations.

Mayor Muething opened the public hearing for those in Chambers and on Zoom at 6:38 p.m. There being no comments, the Mayor closed the public hearing at 6:38 p.m. and announced there would be an additional public hearing held on Monday, November 16 at 5:00 p.m. via Zoom only.

The public hearing was reopened at 6:39 p.m. after an additional resident joined the Zoom meeting. The guest was invited to speak but did not respond, so the public hearing was closed again at 6:40 p.m.

Mr. Bardach then conducted a second reading of Ordinance 2020-17, which would amend Village Zoning Code Section 154.14, pertaining to the allowable height of hedges.

Mayor Muething opened the public hearing at 6:41. There being no one who wished to comment, the public hearing was closed at 6:42 p.m.

Mr. Bardach moved to waive the third reading of Ordinance 2020-17, which was seconded by Mr. Hattenbach and the roll call showed the following vote:

AYE:	Bardach, Conway, Hattenbach, Kamine, Muething, Warren, Wolf	(7)
NAY:		(0)

Mr. Bardach then moved to pass Ordinance 2020-17, which was seconded by Ms. Conway, and the following roll call vote was taken:

AYE:	Bardach, Conway, Hattenbach, Kamine, Muething, Warren, Wolf	(7)
NAY:		(0)

STREETS, PUBLIC UTILITIES & SEWERS COMMITTEE
Chairman Warren reported the committee had met to discuss the funding for road projects on North Farmcrest and a portion of Kincaid. He said the Village had contracted with CT Consultants and Thelen Associates to evaluate the streets to assist in determining needs and cost.

Mr. Warren said the Village had applied for OPWC Grants in each of the past 5 years, but has been denied each year due to the project not scoring high enough to beat out other projects for state funding. As a result, the Village Engineer met with representatives from the OPWC Evaluation Committee to better determine the best chance of receiving funding. Based on his findings, the Village Engineer has recommended the Village submit the applications for North Farmcrest Drive and a portion of Kincaid Road.

Mr. Warren then introduced and read Resolution 2020-29, which would authorize the Village Manager to prepare and submit an application to participate in the Ohio Public Works Commission State Capital Improvement process for North Farmcrest Drive. Seconded by Mr. Hattenbach, the resolution passed unanimously.

Mr. Warren introduced and read Resolution 2020-31, which would authorize the Village Manager to prepare and submit an application to participate in the Ohio Public Works Commission State Capital Improvement process for a portion of Kincaid Road. Seconded by Ms. Wolf, the resolution passed unanimously.

COMPENSATION & BENEFITS COMMITTEE
Chairperson Kamine reported the committee had met to discuss the employee holiday gift card program, which has been in place for many years to thank staff. She stated this year was one where employees had gone well over and above the call of duty following storms and COVID-19 challenges. She moved to extend the holiday gift card program, which would allow for $250 gift cards to full time staff and a slightly lesser amount to part time employees. Ms. Conway seconded, and the motion passed unanimously.

VILLAGE MANAGER'S REPORT
Mr. Lahrmer reported that the Ohio Supreme Court had ruled on the constitutionality of H.B. 49, which addressed state collection of Municipal Earnings Tax. Mr. Hattenbach stated Amberley Village was still responsible for enforcing collections and compliance.

Mr. Lahrmer said Amberley Village had been recognized by the Hamilton County Solid Waste District (HCSWD) in the category of 2020 Best Village Diversion Rate. He stated the HCSWD was now including numbers from leaf and brush collection in its rates, as they were diverted from the landfill. He said this helped the Village numbers significantly, and credited both residents and the Village Maintenance Department for the excellent outcome. He also said there would be no recognition ceremony this year due to the coronavirus.

Ms. Conway stated Amberley Village has always ranked high in diversion rates, to which Mayor Muething added that the addition of leaves and brush served to strengthen the numbers even further.

Mr. Lahrmer reported that Chief Wallace had officially retired effective November 6, 2020 after 32 years of professional service, 24 of which were spent in Amberley Village.

He said Chief Wallace had also been re-employed by the Village, extending his service and establishing cost-saving measures for the Village over the 4-year duration of his re-employment arrangement. He thanked Chief Wallace for his flexibility and creativity in developing the terms of his re-employment, and emphasized the victory for Amberley Village in being able to retain him in the community, particularly during this time of strained national police community relations. He outlined the strengths of the Chief in collaborating and building relationships. Mr. Lahrmer said the Village was proud to retain someone of his caliber and character, and recognized his strong leadership style.

Chief Wallace thanked Mr. Lahrmer for working outside the box on the agreement. He thanked Council for their ongoing support and kind words, and their reception to his ideas. He said while his re-employment would prevent someone else's promotion, the arrangement would allow the Village to see a cost savings.

MAYOR'S REPORT
Mayor Muething commended the Village Manager, the Finance Committee and staff for an excellent result in the recent audit.

The Mayor said a report had been distributed by the Reading Road Corridor work group, and stated there would be a future meeting of the Land Development Committee to review their findings.

Mayor Muething said council members received a self-evaluation from the Village Manager in preparation for December's Executive Session, which would be held to conduct Mr. Lahrmer's annual evaluation. He said the process would be the same as in years past, and the evaluation was expected to be completed in December or January.

NEW BUSINESS
Ms. Kamine reminded residents that written communications regarding the Amberley Green Zoning Code Text were encouraged.

There being no further business, the meeting was adjourned at 7:15 p.m.

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Tammy Reasoner, Clerk of Council

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Thomas C. Muething, Mayor

MINUTES OF THE SPECIAL MEETING OF
AMBERLEY VILLAGE COUNCIL
MONDAY, NOVEMBER 16, 2020

The Council of Amberley Village, Ohio held a Special Meeting of Council online via Zoom on Monday, November 16, 2020 at 5:00 p.m. Mayor Muething called the meeting to order, and the following roll call was taken:

PRESENT
Richard Bardach
Peg Conway
Ed Hattenbach
Elida Kamine
Thomas C. Muething
Natalie Wolf
Ray Warren

ALSO PRESENT
Scot Lahrmer, Village Manager
Bryan Snyder, Hamilton County
Andrew Kaake, Village Solicitor
Tammy Reasoner, Clerk of Council

Mayor Muething welcomed everyone to the meeting of the Amberley Village Special Meeting of Council. He led those in attendance through the Pledge of Allegiance.

PLANNING COMMISSION
Chairman Bardach conducted a fourth reading of Ordinance 2020-16, which would add Chapter 154.84 to Title IV of the Village of Amberley Codified Ordinances regarding Amberley Green Zoning District regulations.

Mayor Muething then opened the public hearing 5:02 p.m.

PUBLIC HEARING
Steve Cushard of 3205 North Whitetree Circle thanked council for the additional public hearing. He stated approval of Ordinance 2020-16 was not preferred, and questioned the legality of the public hearings, which have encountered technical difficulties. He then read written testimony previously submitted (see attached).

Mr. Cushard emphasized the importance of receiving input from the community.

Colin Driscoll of 6600 Ridge Road suggested council should rediscover its roots, and read a written timeline of events (see attached).

Vice Mayor Wolf responded to resident testimony by stating the Special Meeting of Council represented the fourth reading of Ordinance 2020-16, and said the Village had held an abundance of meetings, with focus on accommodating resident feedback. She said the meetings have resulted in the same residents providing the same feedback.

Ms. Wolf said council had otherwise gotten no indication that residents wish them not to move forward, and cited the recent Village Council elections, where voters retained the current council members over candidates who expressed a desire to slow the process.

She said she felt despite the extraordinary amount of opportunity to provide feedback, the demand for additional feedback was only attractive to those who wished to stop the progress. Ms. Wolf stated her concern was that nothing would happen at Amberley Green when many residents wished to see the property bring in revenue.

Mayor Muething addressed Mr. Cushard to clarify that the private meeting held between Mr. Lahrmer and a developer mentioned in his comments was no different than past meetings, which were to gain knowledge and not to satisfy a hidden agenda. The Mayor said he was disappointed to have heard that taken out of context.

Ms. Conway referenced the timeline Mr. Driscoll recited, and said it was not her recollection that the Request For Proposals (RFPs) had been based solely on feedback from the Long Range Planning Commission. She said mixed-use development had also been identified as desirable, which was taken into consideration when developing the Amberley Green District Zoning Code text. She asked for confirmation of her recollection.

Mayor Muething responded to Ms. Conway's statement, and confirmed the Long Range Planning Committee was not the sole basis for the RFPs.

Ms. Conway said that there had been a four-year lapse between the long range plan (LRP) and marketing Amberley Green. She said during that time, there was a severe financial crisis and a leadership transition. Ms. Conway credited the transition in leadership for resumed activity at Amberley Green, and stated council had done an excellent job of following the process in a methodical and appropriate manner. She said the process has included feedback from a variety of sources and a lot of communication to residents along the way.

She said she had personally been involved in extensive public outreach efforts in the fall of 2019, as it was a central issue. She reminded residents that zoning is only one piece of the process, and asserted her view that the process had been extremely inclusive.

Mayor Muething said Village communications to residents regarding the process at Amberley Green had included multiple mailings, newsletters, videos and a consistent widespread request for feedback. He said it was not right to say the Village had not sought comment.

Mr. Warren asked the Mayor to clarify the process moving forward.

Mayor Muething said there was a scheduled Work Session for council to work through all of the feedback from residents, the Planning Commission and prior public hearings, and to give council an opportunity weigh in on any changes and develop a timeline. He said the meeting would be similar to past Council Work Sessions, and that ultimately, the goal of the Work Session would be to develop a clear path forward.

Mr. Warren stated he felt the process had been methodical, measured and open, and that it had started long before the onset of COVID-19. He said that while the process had continued through the pandemic with some challenges, he felt the Village had been accommodating to residents. Mr. Warren added that there had been quite a number of opportunities for resident feedback for a long time.

Mr. Warren said he appreciated the passion and comments from Mr. Cushard and Mr. Driscoll, and thanked them for being with council throughout the process to remind them of aspects for consideration.

Ms. Kamine said she wished for the record to show her continued commitment to greenspace and park components at Amberley Green. She also wished to publicly acknowledge that the Village Council election was not determined by a single issue. She said in the spirit of openness and transparency, residents would want to know if the MKSK slope study would be a part of the information under consideration at the upcoming Council Work Session.

Mr. Lahrmer said at the Public Buildings and Parks Committee, MKSK would share its study, which will identify undevelopable areas at Amberley Green that would add to the greenspace.

Mayor Muething asked if there were any residents remaining who wished to speak. There being none, reminded council its next step would be the Work Session on November 30 at 4 p.m. via Zoom. He wished everyone a Happy Thanksgiving and reminded everyone to celebrate safely during these difficult times.

There being no further feedback, Mayor Muething closed the public hearing and adjourned the meeting at 5:26 p.m.

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Tammy Reasoner, Clerk of Council

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Thomas C. Muething, Mayor

MINUTES OF THE AMBERLEY VILLAGE COUNCIL
WORK SESSION
MONDAY, NOVEMBER 30, 2020

The Council of Amberley Village, Ohio held a Council Work Session online via Zoom on Monday, November 30, 2020 at 4:00 p.m. Mayor Muething called the meeting to order, and the following roll call was taken:

PRESENT
Richard Bardach
Peg Conway
Ed Hattenbach
Elida Kamine
Thomas C. Muething
Natalie Wolf
Ray Warren

ALSO PRESENT
Scot Lahrmer, Village Manager
Bryan Snyder, Hamilton County
Wes Brown, Zoning Administrator
Tammy Reasoner, Clerk of Council

Mayor Muething welcomed everyone to the Council Work Session and led those in attendance through the Pledge of Allegiance.

The Mayor began by setting protocols for Council members to use the “raise hands” function in Zoom before speaking, and turned the meeting over to Village Manager Scot Lahrmer to present background and outline the order for the meeting.

Mr. Lahrmer said he planned to follow the meeting agenda for his presentation, and stated the Village had hosted a total of six public hearings to gather resident feedback on Ordinance 2020-16, which would add Chapter 154.84 to Title IV of the Village of Amberley Codified Ordinances regarding Amberley Green Zoning District regulations. Two of the public hearings were hosted by the Planning Commission, and an additional four were held by Council.

Mr. Lahrmer said discussion regarding Ordinance 2020-16 had been ongoing for nearly a year, and Village communication about the ordinance had been distributed via postcards and print newsletters which were mailed to every address in Amberley Village. In addition, the Village had included updates in monthly E-News publications for each of the past seven months, as well as developed a dedicated web page. He said staff had coordinated three informational videos to provide additional information and transparency to the process. In all, he said an estimated 17,000 impressions reached residents over the course of discussions regarding Amberley Green Zoning Code Text.

Mr. Lahrmer said the Planning Commission had reviewed Ordinance 2020-16 and provided comments based on resident testimony. The Planning Commission voted 3-1 to move forward utilizing only the permitted usages in the proposed Zoning Code Text. He said the Planning Commission did not want restrictions placed on retail or conditions placed on development beyond the permitted uses.

Mr. Lahrmer said the Planning Commission recommendations would be unusual for municipal zoning code text as they would eliminate any guidelines, rules or minimum requirements necessary to prevent inconsistencies and contradictions. He said while the Planning Commission expressed concern with developers being required to request variances, developers expect this, and the process as proposed allows for such variances to be considered.

Mr. Lahrmer said the Planning Commission recommendations were adapted into a write up for Council's reference and could be found in the Work Session packet.

Mayor Muething asked if the proposed process was similar to a Planned Unit Development (PUD). Bryan Snyder of Hamilton County Planning + Development, who assisted in drafting the Zoning Code Text, said it was. He added there would be no need to allow for variances without this type of written standard.

Mr. Lahrmer said the Work Session packet also included all resident feedback, testimony from each of the public hearings, and written comments submitted by residents. The packet also included a draft conservation and development study conducted by MKSK, which identified undevelopable portions of Amberley Green.

Mr. Lahrmer said the slope study from a few years ago was the basis for the draft, and environmentally sensitive areas were added. He reviewed the following highlights from the study:

- Pond areas
- Notable environmental preservation areas
- Viewsheds, which were intended to preserve aesthetics (3)
- A two-mile perimeter loop path
- 50-foot neighborhood buffers equaling a couple of acres
- Snapshot framework of developable sites
- 63 acres of open space
- An approximate 50/50 split of property between developable and undevelopable areas
- Identification of possible usages for signage and education, which might include:
    - Seating areas
    - Nature play
    - Playground
    - Other possible elements

Mr. Lahrmer also suggested including the pedestrian connectivity study in planning, as well as common areas for gathering, and recommended discussing ways to incorporate these into the Zoning Code Text. He said modifications could be made to the Zoning Code Text to create a plan, such as referencing these documents as appendices to the document or establishing a conservation easement. He said he did not recommend the conservation easement option, as it could prove too rigid later in the process.

Ms. Wolf stated she wished to clarify that the study points out alternate uses for what it calls "undevelopable land," which could be misleading.

Mayor Muething then deferred to council members for comment and suggested taking turns in alphabetical order.

Mr. Bardach stated he had no comments at this time.

Ms. Conway said she appreciated the organization of the packet and the detail provided, especially with regard to the Village communication efforts. She said she had asked herself if the Village had done enough and whether it had enough feedback, and the information provided assisted her in concluding it did. She said she would like to revisit a discussion regarding retail and stated she did not favor "open creativity" as suggested by the Planning Commission. Ms. Conway also requested discussion regarding conservation even in developable areas of Amberley Green.

Mr. Hattenbach said the conservation study was helpful and asked about the feasibility of presenting a schematic for residents including roads and parking.

Mayor Muething said this level of detail would fall outside traditional zoning and could be part of discussions held after zoning was in place.

Mr. Lahrmer reminded Council that Amberley Green is still only zoned for Residential A development, and the proposed Zoning Code Text simply allows for other uses and is not intended to address utilities, roads, etc. He asked Mr. Snyder if he had any further clarification.

Mr. Snyder stated Mr. Lahrmer had summed up the purpose well.

Ms. Kamine said despite extensive communications efforts, she was still hearing from residents who have questions. She recognized that land use is not a sexy topic but wanted to be clear she did not want to turn the process over to developers. She stated she was opposed to the Planning Commission's efforts to circumvent the process and wanted the record to show the Village is not open to just anything.

Ms. Kamine then expressed concerns about how the Village would go about approval for temporary events and Village use of community spaces and wanted to ensure there would be clarity regarding the process for approving Village-sanctioned events and opportunities. She also said it was necessary to make clear the Village wanted 50% preservation, but the conservation study had addressed some of her concerns. Ms. Kamine supported incorporation of the conservation study in the Zoning Code Text.

Mayor Muething said he was still uncomfortable with the possibility of a future proposal of a stand-alone structure. In reading through comments, he said he considered the question of "why now", and said the property was zoned only for residential development, which residents said they did not want. He said the Village had been sitting on the property for ten years with the wrong zoning. And while 80% of the permitted usages in the text would probably never happen, he said the list covers what the Village would consider. He said in his past nine years on Council, he had learned developers will not look at a property if the zoning is not correct, which is another reason to move forward now. He said he would feel differently if the Village did not own the property, and stated the zoning was just the beginning of the process. Mayor Muething said there were plenty of opportunities for public dialogue built into the process, and he felt really good about Council's work.

Mr. Warren agreed the process had been very open and deliberate, and while he wished there had been more public feedback, he felt Ms. Kamine's statement regarding zoning not being sexy was accurate. He said rezoning should have been done a long time ago, and he was in favor of moving forward with the understanding that this is a just a first step in a long process. Mr. Warren said public meetings would be a part of that process, but the first step of rezoning was important in allowing the Village to be able to develop the property. He requested that Council revisit the provision for 20% retail space.

Ms. Wolf stated she was very comfortable with the process so far, as well as with the amount and variety of resident communications and the opportunities for public feedback over the past year. She said Amberley Village residents are very informed and cited the recent Public Buildings & Parks Committee meeting where turnout to discuss Dogs Under Control at Amberley Green had been excellent. She said the opposition to the Zoning Code Text was limited to a few residents whom Council hears from regularly.

Ms. Wolf said she had heard media reports three times in one day about the pandemic housing boom and low interest rates, and suggested the market is looking for land like Amberley Green, but that is not what residents want. She added that the master plan referenced frequently in public hearings would be more applicable for planning an entire community, but that Amberley Green is one parcel. Ms. Wolf said she felt the Village had all it needed to move forward. She stated she agreed with including studies, which she felt should be appended to help clarify the Village values.

Mayor Muething said he felt a proposal to incorporate the studies into the Zoning Code Text would be challenging to manage in a Work Session environment and suggested referring it to the Public Buildings and Parks Committee.

Ms. Wolf asked for confirmation that the Village was subject to its own zoning process, and Mayor Muething agreed, citing the fence for the Community Garden at Amberley Green, which had required a variance.

Ms. Kamine reiterated the current process was not feasible for short-term and temporary uses, as it was too time consuming and cumbersome. She asked how formal the process needed to be for temporary events.

Mayor Muething referred Council members to the Zoom screen, where Mr. Lahrmer had posted the temporary usage portion of the proposed Zoning Code Text. He asked if the Public Buildings and Parks Committee would be willing to work through options.

Ms. Conway said the committee would be happy to take on the topic, and Ms. Kamine agreed this would be a good place to do it.

Mr. Lahrmer said it made sense to send the topic back to the committee to better determine how to minimize challenges with the Village utilizing its own property, as well as to figure out how to incorporate the studies.

Mr. Warren asked Mr. Lahrmer what the current process was for temporary uses of Village-owned property, such as the Ice Cream Social and the 75th Anniversary Celebration. Mr. Lahrmer said Mr. Warren had brought up a good point and agreed to look into determining if the same process would be applicable to Amberley Green.

Mr. Snyder also acknowledged Mr. Warren's point and said temporary uses would fall under the current plan for public property. He also stated adding the studies as appendices would be difficult to change in the future and suggested these could be included by stating during proceedings that they should be considered. He said such a statement could also be used as reason for denial of an application.

Ms. Kamine said Mr. Snyder's point was very important and felt it critical to clearly define the process.

Ms. Wolf thanked Mr. Snyder for clarifying what to do with the studies and said she had rethought her suggestion to append the documents.

Mayor Muething said consideration of 20% retail development should be referred to committee to consider other options and suggested either the Law or Land Use Committees as options.

Ms. Conway asked if it was necessary to send this back to committee, and Mr. Lahrmer suggested allowing Mr. Snyder to remind Council of the original discussion.

Mr. Snyder said originally, there was no retail included in the language at all. Council had discussed office space with the potential for a gift shop or snack counter within the limits of the office development, but not as a stand-alone building. The discussion expanded to include restaurants without drive-thrus.

Mr. Brown requested clarification as to whether someone who wanted to include 40% retail could seek a variance. Mr. Snyder said consideration would need to be given to the intended primary usage vs. secondary usage in determining such a request.

Ms. Kamine asked if defined square footage could be used to set limitations. Mr. Snyder said this could be potentially problematic. Mr. Lahrmer suggested either leaving the language alone or referring it to committee. Ms. Conway said she was comfortable leaving it as-is, and Mr. Warren agreed. Mr. Lahrmer asked if concensus had been reached, and Mr. Muething said he was agreeable for now. The Public Buildings and Parks Committee would discuss the public use portion of the property.

Ms. Conway said it would be unlikely the Committee could meet on the topic before the December council meeting but said it would aim for making recommendations at the January meeting.

Ms. Kamine said the zoning was not intended to be a development plan, and there was no race to completion. She said there was no map for where the buildings would go and reminded residents this was the first step in the process. Ms. Kamine agreed with the referral to the Public Buildings and Parks Committee and said it would offer a chance to dream of the possibilities for Amberley Green.

Ms. Conway suggested that, in the long-term, Council should consider protocols for members of council in dealing with developers. She said turnover of both staff and elected officials were examples of why these interactions should be more formally defined.

Mayor Muething asked if there were any further comments. There being none, Mayor Muething adjourned the meeting at 5:33 p.m.

Tammy Reasoner, Clerk of Council

Thomas C. Muething, Mayor

TO: Village Council

FROM: Scot F. Lahrmer, Village Manager

DATE: December 9, 2020

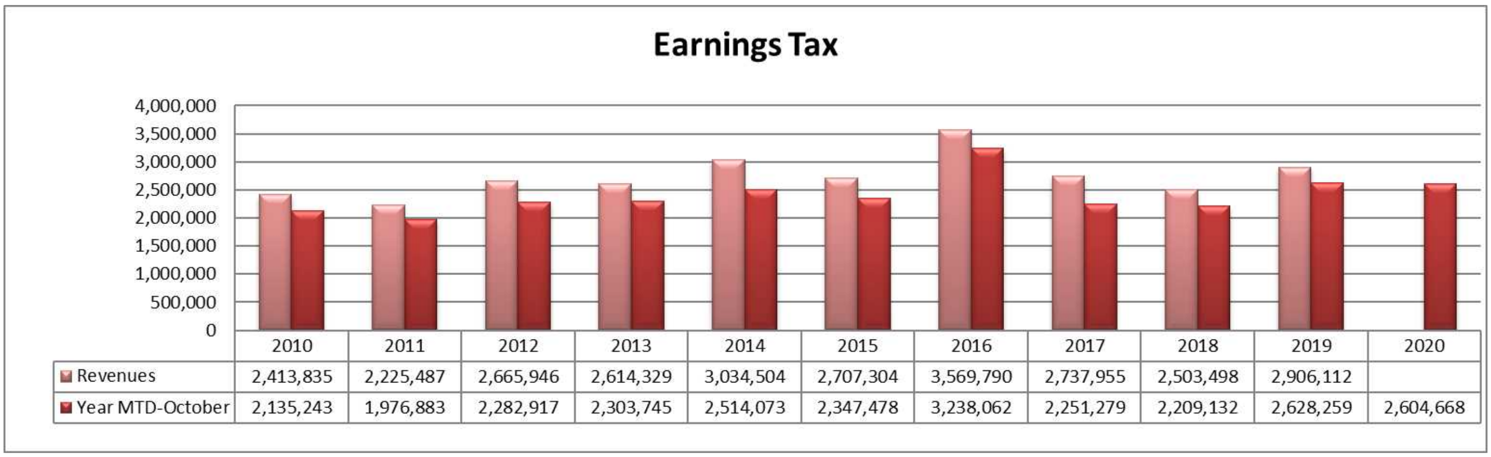
RE: Finance Report for October 2020

The UAN report has been included in your packet. Some of the highlights from the General Fund have been summarized and described below:

General Fund Revenue

Earnings Tax

Earnings Tax collections for the month of October totaled $237,041. This is down 4.03% from October 2019's collection of $247,006. The earnings tax collection estimate for 2020 is $3,000,000. Earnings tax continues to be the Village's primary revenue source. This chart shows how the earnings tax has tracked since 2010 and also reflects the amount collected year to date for each of the last 10 years.



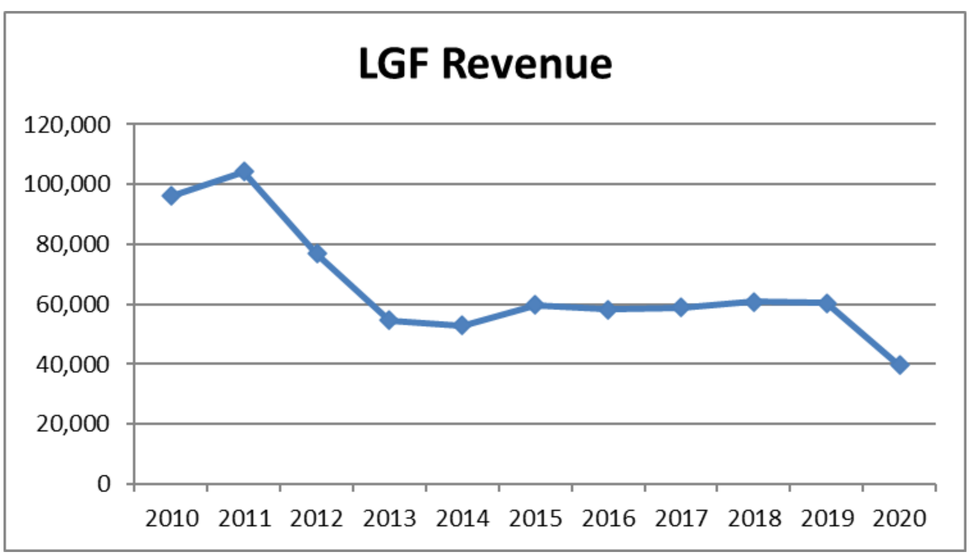
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Revenues	2,413,835	2,225,487	2,665,946	2,614,329	3,034,504	2,707,304	3,569,790	2,737,955	2,503,498	2,906,112	
Year MTD-October	2,135,243	1,976,883	2,282,917	2,303,745	2,514,073	2,347,478	3,238,062	2,251,279	2,209,132	2,628,259	2,604,668

Property Tax

The Village received $78,200, the second half property tax allocation (Rollback), in the month of October.

Local Government Fund

The Local Government Fund netted $5,267 for October. The graph highlights the LGF Revenue for the years 2010-October 2020. The projection for 2020 is $64,118.

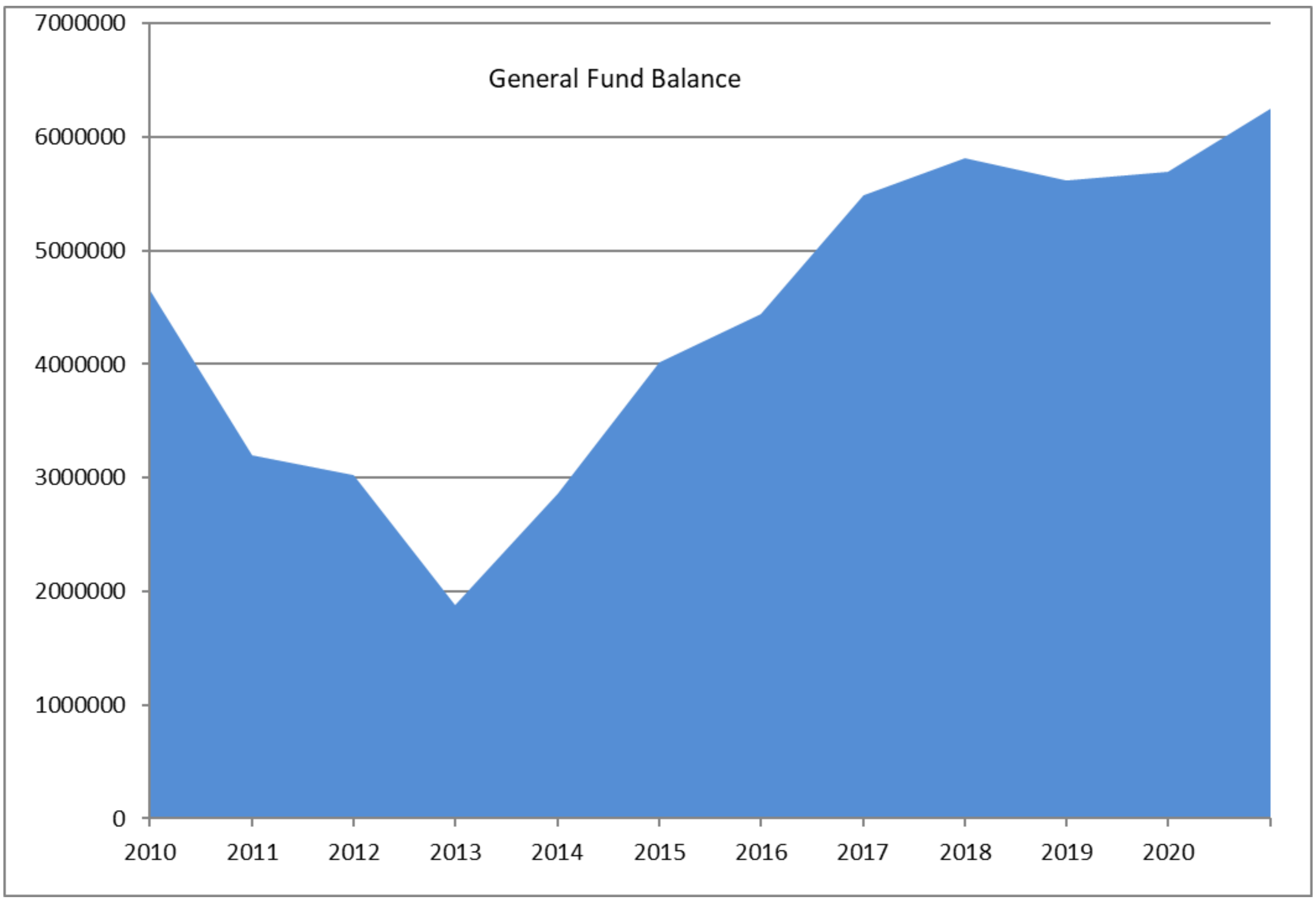


General Fund Summary

Revenue for the month of October totaled $625,936

2020 Earnings Tax Estimate:	$3,000,000	
Earnings Tax Collected (as of 10/31/20)	$2,604,673	86.822% collected
2020 Revenue Estimate:	$5,621,752	
Revenue Collected (as of 10/31/20)	$5,176,894	92.087% collected
Expenses for October totaled:	$ 219,309	
2020 Budget:	$5,647,500	
Expenditures (as of 10/31/20)	$4,349,509	77.016% spent

The unencumbered General Fund balance as of the end of October is $6,246,254.



Revenue Status

By Fund Then Revenue

As Of 10/31/2020

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	$1,014,715.00	$1,054,813.40	-$40,098.40	103.952%
1000-120-0000	Tangible Personal Property Tax	$0.00	$0.00	$0.00	0.000%
1000-130-0000	Municipal Income Tax	$3,000,000.00	$2,604,673.56	$395,326.44	86.822%
	Property and Other Local Taxes Sub-Total:	$4,014,715.00	$3,659,486.96	$355,228.04	91.152%
1000-211-0000	Local Government Distribution	$64,118.41	$53,046.76	$11,071.65	82.732%
1000-224-0000	Liquor and Beer Permit Fees	$1,500.00	$595.00	$905.00	39.667%
1000-231-0000	Property Tax Allocation	$157,115.00	$156,459.93	$655.07	99.583%
1000-290-0000	Other - State Shared Taxes and Permits	$15,000.00	$11,361.90	$3,638.10	75.746%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	$120,000.00	$86,524.78	$33,475.22	72.104%
	State Shared Taxes and Permits Sub-Total:	$357,733.41	$307,988.37	$49,745.04	86.094%
1000-390-0000	Other - Special Assessments	$0.00	$0.00	$0.00	0.000%
1000-390-0071	Other - Special Assessments{Property Maintenance}	$0.00	$1,679.36	-$1,679.36	0.000%
	Special Assessments Sub-Total:	$0.00	$1,679.36	-$1,679.36	0.000%
1000-411-0000	Federal - Restricted	$0.00	$2,003.00	-$2,003.00	0.000%
1000-422-0000	State - Restricted	$0.00	$5,636.70	-$5,636.70	0.000%
1000-422-0015	State - Restricted{HTF COMMANDER}	$11,000.00	$35,458.49	-$24,458.49	322.350%
1000-422-0021	State - Restricted{OAC 109:2-18-04 TRAINING}	$0.00	$0.00	$0.00	0.000%
1000-422-0022	State - Restricted{FIRE TRAINING}	$0.00	$0.00	$0.00	0.000%
1000-422-0041	State - Restricted{K-9}	$0.00	$0.00	$0.00	0.000%
1000-440-0000	Grants or Aid (Non-Federal and Non-State)	$43,200.00	$43,200.00	$0.00	100.000%
1000-440-0041	Grants or Aid (Non-Federal and Non-State){K-9}	$0.00	$0.00	$0.00	0.000%
1000-490-0000	Other - Intergovernmental	$13,000.00	$14,188.67	-$1,188.67	109.144%
1000-490-0015	Other - Intergovernmental{HTF COMMANDER}	$113,000.00	$73,223.23	$39,776.77	64.799%
1000-490-0017	Other - Intergovernmental{HC REA DISTRIBUTION}	$0.00	$0.00	$0.00	0.000%
	Intergovernmental Sub-Total:	$180,200.00	$173,710.09	$6,489.91	96.398%
1000-512-0000	Contracts for Police Protection	$8,500.00	$13,120.47	-$4,620.47	154.358%
1000-514-0000	Garbage and Trash	$226,000.00	$196,263.03	$29,736.97	86.842%

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-523-0000	Recreation Entry Fees	$1,800.00	$1,799.00	$1.00	99.944%
1000-529-0000	Other - Cultural and Recreational Programs	$1,800.00	$700.00	$1,100.00	38.889%
1000-541-0000	Consumer Rent	$220,000.00	$220,459.10	-$459.10	100.209%
1000-541-0025	Consumer Rent{Mercy Land Lease}	$12,500.00	$3,125.00	$9,375.00	25.000%
1000-541-0035	Consumer Rent{COMMUNITY ROOM}	$0.00	$0.00	$0.00	0.000%
1000-590-0000	Other - Charges for Services	$3,000.00	$127.00	$2,873.00	4.233%
	Charges for Services Sub-Total:	$473,600.00	$435,593.60	$38,006.40	91.975%
1000-612-0000	Court Fines	$70,000.00	$52,207.10	$17,792.90	74.582%
1000-612-0051	Court Fines{MAYOR'S COURT CREDIT CARD FEES}	$700.00	$972.00	-$272.00	138.857%
1000-619-0000	Other - Fines and Forfeitures	$0.00	$200.00	-$200.00	0.000%
1000-624-0000	Street Opening	$0.00	$0.00	$0.00	0.000%
1000-625-0000	Cable Franchise Fees	$59,000.00	$49,238.17	$9,761.83	83.455%
1000-629-0000	Other - Licenses and Permits	$55,000.00	$49,795.95	$5,204.05	90.538%
1000-629-0027	Other - Licenses and Permits{CELLULAR UNITS-ALARMS}	$4,000.00	$2,621.00	$1,379.00	65.525%
1000-690-0000	Other - Fines, Licenses and Permits	$0.00	$0.00	$0.00	0.000%
	Fines, Licenses and Permits Sub-Total:	$188,700.00	$155,034.22	$33,665.78	82.159%
1000-701-0000	Interest	$120,000.00	$100,213.78	$19,786.22	83.511%
	Earnings on Investments Sub-Total:	$120,000.00	$100,213.78	$19,786.22	83.511%
1000-820-0000	Contributions and Donations	$0.00	$960.00	-$960.00	0.000%
1000-820-0023	Contributions and Donations{HC DIVE TEAM}	$0.00	$0.00	$0.00	0.000%
1000-820-0030	Contributions and Donations{ICE CREAM SOCIAL}	$8,000.00	$13,250.00	-$5,250.00	165.625%
1000-820-0032	Contributions and Donations{BENCH & TREE MEMORIALS}	$0.00	$0.00	$0.00	0.000%
1000-820-0041	Contributions and Donations{K-9}	$0.00	$409.00	-$409.00	0.000%
1000-892-0000	Other - Miscellaneous Non-Operating	$3,000.00	$138,814.62	-$135,814.62	4627.154%
	Miscellaneous Sub-Total:	$11,000.00	$153,433.62	-$142,433.62	1394.851%
1000-931-0000	Transfers - In	$0.00	$0.00	$0.00	0.000%
1000-961-0000	Sale of Fixed Assets	$275,804.00	$189,754.40	$86,049.60	68.800%

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-981-0000	Special Items	$0.00	$0.00	$0.00	0.000%
1000-982-0000	Extraordinary Items	$0.00	$0.00	$0.00	0.000%
1000-999-0000	Other - Other Financing Sources	$0.00	$0.00	$0.00	0.000%
	Other Financing Sources Sub-Total:	$275,804.00	$189,754.40	$86,049.60	68.800%
	Fund 1000 Sub-Total:	$5,621,752.41	$5,176,894.40	$444,858.01	92.087%
	Report Total:	$5,621,752.41	$5,176,894.40	$444,858.01	92.087%

AMBERLEY VILLAGE, HAMILTON COUNTY

Fund Summary

October 2020

Fund #	Fund Name	Starting Fund Balance	Month To Date Revenue	Year To Date Revenue	Month To Date Expenditures	Year To Date Expenditures	Ending Fund Balance	Current Reserve for Encumbrance	Unencumbered Fund Balance
1000	General	$6,189,774.09	$625,936.68	$5,176,894.40	$219,309.71	$4,349,509.04	$6,596,401.06	$350,146.75	$6,246,254.31
2011	Street Construction, Maint. and Repair	$843,565.45	$22,108.44	$399,695.15	$0.00	$47,955.42	$865,673.89	$111,667.06	$754,006.83
2051	Federal Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2081	Equitable Sharing Fund	$1,492.18	$0.00	$1,492.18	$0.00	$0.00	$1,492.18	$0.00	$1,492.18
2091	Law Enforcement Trust	$30,503.90	$880.00	$13,387.00	$331.63	$15,177.53	$31,052.27	$7,239.81	$23,812.46
2101	Permissive Motor Vehicle License Tax	$35,201.12	$2,826.52	$24,891.50	$0.00	$0.00	$38,027.64	$0.00	$38,027.64
2131	Police Disability and Pension	$55,684.95	$3,501.53	$54,236.14	$26,760.85	$27,408.90	$32,425.63	$0.00	$32,425.63
2151	Coronavirus Relief Fund	$69,799.86	$127,814.49	$244,401.69	$79,332.48	$126,119.82	$118,281.87	$42,623.05	$75,658.82
2901	MAYOR'S COURT COMPUTER FUND	$3,282.55	$850.00	$5,260.00	$1,045.30	$5,778.30	$3,087.25	$1,070.68	$2,016.57
2902	POLICE LEVY FUND	$441,764.39	$87,054.85	$1,346,174.21	$171,963.30	$990,366.88	$356,855.94	$22,090.58	$334,765.36
2903	PSAP 911 FUND	$438.39	$0.00	$0.00	$0.00	$0.00	$438.39	$0.00	$438.39
2904	EMPLOYEE SEVERANCE FUND	$208,591.23	$0.00	$0.00	$0.00	$6,586.58	$208,591.23	$0.00	$208,591.23
2905	WE THRIVE GRANT FUND	$3,121.71	$0.00	$0.00	$0.00	$0.00	$3,121.71	$0.00	$3,121.71
2906	NATURE WORKS GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
2907	Mercy Tax Increment Equivalent Fund	$111,163.54	$114.32	$84,438.89	$13,617.40	$28,127.67	$97,660.46	$0.00	$97,660.46
3101	Bond Retirement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4901	CAPITAL PROJECTS	$109,447.99	$0.00	$200,000.00	$0.00	$126,308.91	$109,447.99	$0.00	$109,447.99
4902	Capital Projects-PUBLIC FACILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
4903	Capital Projects-VILLAGE LAND	$1,204.12	$0.00	$0.00	$0.00	$0.00	$1,204.12	$0.00	$1,204.12
5901	STORM WATER UTILITY	$158,415.28	$29,863.46	$182,145.60	$110.43	$91,015.03	$188,168.31	$15,190.84	$172,977.47
9101	Unclaimed Monies	$15,267.33	$0.00	$0.00	$0.00	$0.00	$15,267.33	$0.00	$15,267.33
9901	MAYOR'S COURT Agency	$10,338.52	$10,983.00	$83,055.00	$13,648.00	$83,117.00	$7,673.52	$0.00	$7,673.52
9902	EMPLOYEES HEALTH INSURANCE Agency	$0.00	$5,529.66	$51,581.82	$5,529.66	$51,581.82	$0.00	$0.00	$0.00
9903	VALLEY BAND ESCROW	$20,709.33	$0.00	$0.00	$424.70	$761.33	$20,284.63	$738.67	$19,545.96
9904	Kenwood SWJEDZ Agency	$143,695.98	$74,177.78	$830,003.64	$4,554.64	$757,510.75	$213,319.12	$126.60	$213,192.52
9905	Kenwood SWJEDZ Escrow Agency	$5,825.13	$4,492.19	$26,485.99	$0.00	$22,107.79	$10,317.32	$0.00	$10,317.32
9906	Kenwood SWJEDZ Long-Term Maint. Agency	$4,927.80	$8.20	$1,524.55	$0.00	$4,088.60	$4,936.00	$0.00	$4,936.00
	Report Total:	$8,464,214.84	$996,141.12	$8,725,667.76	$536,628.10	$6,733,521.37	$8,923,727.86	$550,894.04	$8,372,833.82

Last reconciled to bank: 10/31/2020 – Total other adjusting factors: $183.56

Report reflects selected information.

1000 - General	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Security of Persons and Property								
Police Enforcement								
Personal Services	$4,501.00	$1,110,982.00	$1,115,483.00	$19,857.71	$1,031,666.22	$1,549.18	$82,267.60	92.486%
Employee Fringe Benefits	$0.00	$454,795.00	$454,795.00	$7,476.33	$416,267.42	$3,813.33	$34,714.25	91.529%
Contractual Services	$1,267.80	$190,895.00	$192,162.80	$10,812.27	$128,475.16	$20,951.56	$42,736.08	66.857%
Supplies and Materials	$1,880.68	$137,705.00	$139,585.68	$12,953.05	$115,633.53	$21,974.34	$1,977.81	82.841%
Capital Outlay	$0.00	$48,914.00	$48,914.00	$2,583.79	$36,490.79	$12,423.21	$0.00	74.602%
Total Police Enforcement	$7,649.48	$1,943,291.00	$1,950,940.48	$53,683.15	$1,728,533.12	$60,711.62	$161,695.74	
Fire Fighting, Prevention and Inspection								
Personal Services	$0.00	$245,940.00	$245,940.00	$4,112.07	$147,841.47	$2,346.34	$95,752.19	60.113%
Employee Fringe Benefits	$0.00	$54,469.00	$54,469.00	$146.37	$28,329.30	$0.00	$26,139.70	52.010%
Contractual Services	$1,329.01	$44,765.00	$46,094.01	$1,404.99	$26,889.63	$8,647.38	$10,557.00	58.336%
Supplies and Materials	$279.14	$42,500.00	$42,779.14	$4,530.34	$27,029.59	$4,118.44	$11,631.11	63.184%
Capital Outlay	$768.00	$4,500.00	$5,268.00	$0.00	$4,544.00	$0.00	$724.00	86.257%
Total Fire Fighting, Prevention and Inspection	$2,376.15	$392,174.00	$394,550.15	$10,193.77	$234,633.99	$15,112.16	$144,804.00	
Total Security of Persons and Property	$10,025.63	$2,335,465.00	$2,345,490.63	$63,876.92	$1,963,167.11	$75,823.78	$306,499.74	
Public Health Services								
Payment to County Health District								
Contractual Services	$0.00	$11,906.00	$11,906.00	$0.00	$11,905.92	$0.00	$0.08	99.999%
Total Payment to County Health District	$0.00	$11,906.00	$11,906.00	$0.00	$11,905.92	$0.00	$0.08	
Other Public Health Services								
Contractual Services	$0.00	$180,000.00	$180,000.00	$0.00	$135,000.00	$45,000.00	$0.00	75.000%
Total Other Public Health Services	$0.00	$180,000.00	$180,000.00	$0.00	$135,000.00	$45,000.00	$0.00	
Total Public Health Services	$0.00	$191,906.00	$191,906.00	$0.00	$146,905.92	$45,000.00	$0.08	
Leisure Time Activities								
Other Leisure Time Activities								
Contractual Services	$0.00	$2,550.00	$2,550.00	$0.00	$437.24	$750.00	$1,362.76	17.147%
Total Other Leisure Time Activities	$0.00	$2,550.00	$2,550.00	$0.00	$437.24	$750.00	$1,362.76	
Total Leisure Time Activities	$0.00	$2,550.00	$2,550.00	$0.00	$437.24	$750.00	$1,362.76	
Basic Utility Services								
Waste Collection - Refuse Collection and Disp								
Contractual Services	$6,796.00	$225,960.00	$232,756.00	$19,049.68	$210,195.44	$22,560.56	$0.00	90.307%
Total Waste Collection - Refuse Collection and Disp	$6,796.00	$225,960.00	$232,756.00	$19,049.68	$210,195.44	$22,560.56	$0.00	
Total Basic Utility Services	$6,796.00	$225,960.00	$232,756.00	$19,049.68	$210,195.44	$22,560.56	$0.00	
Transportation								
Other Transportation								
Personal Services	$1,850.00	$448,139.00	$449,989.00	($7,243.82)	$334,143.83	$4,129.07	$111,716.10	74.256%
Employee Fringe Benefits	$0.00	$184,922.11	$184,922.11	$6,475.11	$128,970.92	$2,179.91	$53,771.28	69.743%
Contractual Services	$1,580.01	$125,940.00	$127,520.01	$6,328.02	$64,623.62	$32,269.39	$30,627.00	50.677%
Supplies and Materials	$3,795.59	$239,750.00	$243,545.59	$13,894.79	$183,733.57	$35,633.55	$24,178.47	75.441%
Capital Outlay	$827.75	$14,500.00	$15,327.75	$0.00	$0.00	$827.75	$14,500.00	0.000%
Total Other Transportation	$8,053.35	$1,013,251.11	$1,021,304.46	$19,454.10	$711,471.94	$75,039.67	$234,792.85	

Appropriation Summary

October 2020

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Transportation	$8,053.35	$1,013,251.11	$1,021,304.46	$19,454.10	$711,471.94	$75,039.67	$234,792.85	
General Government								
Mayor and Administrative Offices								
Personal Services	$600.00	$385,553.00	$386,153.00	$27,768.69	$300,992.29	$3,481.91	$81,678.80	77.946%
Employee Fringe Benefits	$0.00	$115,879.35	$115,879.35	$5,366.69	$85,810.87	$516.72	$29,551.76	74.052%
Contractual Services	$621.18	$112,353.00	$112,974.18	$10,568.47	$86,146.80	$10,465.10	$16,362.28	76.254%
Supplies and Materials	$0.00	$5,300.00	$5,300.00	$160.74	$3,312.60	$1,747.28	$240.12	62.502%
Total Mayor and Administrative Offices	$1,221.18	$619,085.35	$620,306.53	$43,864.59	$476,262.56	$16,211.01	$127,832.96	
Legislative Activities								
Personal Services	$0.00	$10,800.00	$10,800.00	$872.00	$8,682.00	$68.00	$2,050.00	80.389%
Employee Fringe Benefits	$0.00	$1,985.00	$1,985.00	$93.85	$969.91	$0.00	$1,015.09	48.862%
Contractual Services	$6,700.00	$68,075.00	$74,775.00	$8,224.24	$47,445.71	$6,736.29	$20,593.00	63.451%
Supplies and Materials	$0.00	$14,750.00	$14,750.00	$2,048.55	$13,789.30	$960.41	$0.29	93.487%
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Legislative Activities	$6,700.00	$95,610.00	$102,310.00	$11,238.64	$70,886.92	$7,764.70	$23,658.38	
Mayor's Court								
Contractual Services	$2,000.00	$27,350.00	$29,350.00	$3,586.40	$17,148.63	$6,951.37	$5,250.00	58.428%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Mayor's Court	$2,000.00	$27,350.00	$29,350.00	$3,586.40	$17,148.63	$6,951.37	$5,250.00	
Clerk - Treasurer								
Personal Services	$0.00	$1,500.00	$1,500.00	$122.50	$1,235.00	$15.00	$250.00	82.333%
Employee Fringe Benefits	$0.00	$257.00	$257.00	$19.31	$195.39	$0.00	$61.61	76.027%
Contractual Services	$0.00	$1,150.00	$1,150.00	$0.00	$0.00	$0.00	$1,150.00	0.000%
Total Clerk - Treasurer	$0.00	$2,907.00	$2,907.00	$141.81	$1,430.39	$15.00	$1,461.61	
Lands and Buildings								
Personal Services	$0.00	$54,000.00	$54,000.00	$2,015.00	$27,260.48	$252.14	$26,487.38	50.482%
Employee Fringe Benefits	$0.00	$9,118.00	$9,118.00	$249.35	$4,552.33	$0.00	$4,565.67	49.927%
Contractual Services	$5,575.72	$252,329.00	$257,904.72	$28,437.18	$150,170.08	$61,211.64	$46,523.00	58.227%
Supplies and Materials	$24,330.63	$118,173.00	$142,503.63	$12,443.62	$104,120.98	$27,937.18	$10,445.47	73.065%
Capital Outlay	$0.00	$45,500.00	$45,500.00	$0.00	$27,516.57	$0.00	$17,983.43	60.476%
Total Lands and Buildings	$29,906.35	$479,120.00	$509,026.35	$43,145.15	$313,620.44	$89,400.96	$106,004.95	
Boards and Commissions								
Personal Services	$0.00	$800.00	$800.00	$65.36	$658.68	$8.00	$133.32	82.335%
Employee Fringe Benefits	$0.00	$124.00	$124.00	$10.28	$93.48	$0.00	$30.52	75.387%
Total Boards and Commissions	$0.00	$924.00	$924.00	$75.64	$752.16	$8.00	$163.84	
Solicitor								
Contractual Services	$11,272.50	$60,000.00	$71,272.50	$0.00	$45,543.90	$7,728.60	$18,000.00	63.901%
Total Solicitor	$11,272.50	$60,000.00	$71,272.50	$0.00	$45,543.90	$7,728.60	$18,000.00	
Income Tax Administration								
Personal Services	$250.00	$84,867.00	$85,117.00	$5,045.74	$62,367.15	$605.98	$22,143.87	73.272%
Employee Fringe Benefits	$0.00	$34,384.54	$34,384.54	$1,939.43	$25,361.86	$325.83	$8,696.85	73.759%
Contractual Services	$78.77	$13,660.00	$13,738.77	$631.12	$8,180.83	$1,329.49	$4,228.45	59.546%
Supplies and Materials	$0.00	$650.00	$650.00	$0.00	$18.20	$631.80	$0.00	2.800%
Total Income Tax Administration	$328.77	$133,561.54	$133,890.31	$7,616.29	$95,928.04	$2,893.10	$35,069.17	

Appropriation Summary

October 2020

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Tax Refunds								
Other	$0.00	$100,000.00	$100,000.00	$6,340.49	$76,233.35	$0.00	$23,766.65	76.233%
Total Tax Refunds	$0.00	$100,000.00	$100,000.00	$6,340.49	$76,233.35	$0.00	$23,766.65	
Other General Government								
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$0.00	$1,050.00	$1,050.00	$920.00	$1,025.00	$0.00	$25.00	97.619%
Total Other General Government	$0.00	$1,050.00	$1,050.00	$920.00	$1,025.00	$0.00	$25.00	
Total General Government	$51,428.80	$1,519,607.89	$1,571,036.69	$116,929.01	$1,098,831.39	$130,972.74	$341,232.56	
Other Financing Uses								
Transfers - Out	$0.00	$340,000.00	$340,000.00	$0.00	$200,000.00	$0.00	$140,000.00	58.824%
Contingencies	$0.00	$18,760.00	$18,760.00	$0.00	$18,500.00	$0.00	$260.00	98.614%
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$358,760.00	$358,760.00	$0.00	$218,500.00	$0.00	$140,260.00	
Total 1000 - General	$76,303.78	$5,647,500.00	$5,723,803.78	$219,309.71	$4,349,509.04	$350,146.75	$1,024,147.99	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	$3,097.09	$50,000.00	$53,097.09	$0.00	$19,382.98	$4,714.11	$29,000.00	36.505%
Capital Outlay	$135,525.39	$597,000.00	$732,525.39	$0.00	$28,572.44	$106,952.95	$597,000.00	3.901%
Total Other Transportation	$138,622.48	$647,000.00	$785,622.48	$0.00	$47,955.42	$111,667.06	$626,000.00	
Total Transportation	$138,622.48	$647,000.00	$785,622.48	$0.00	$47,955.42	$111,667.06	$626,000.00	
Total 2011 - Street Construction, Maint. and Repair	$138,622.48	$647,000.00	$785,622.48	$0.00	$47,955.42	$111,667.06	$626,000.00	
2051 - Federal Grant								
Community Environment								
Other Community Environment								
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Community Environment	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2051 - Federal Grant	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2081 - Equitable Sharing Fund								
Security of Persons and Property								
Police Enforcement								
Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Police Enforcement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Security of Persons and Property	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2081 - Equitable Sharing Fund	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2091 - Law Enforcement Trust								

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$500.00	$500.00	$0.00	$0.00	$0.00	$500.00	0.000%
Other	$202.00	$43,500.00	$43,702.00	$331.63	$15,177.53	$7,239.81	$21,284.66	34.730%
Total Police Enforcement	$202.00	$44,000.00	$44,202.00	$331.63	$15,177.53	$7,239.81	$21,784.66	
Total Security of Persons and Property	$202.00	$44,000.00	$44,202.00	$331.63	$15,177.53	$7,239.81	$21,784.66	
Total 2091 - Law Enforcement Trust	$202.00	$44,000.00	$44,202.00	$331.63	$15,177.53	$7,239.81	$21,784.66	
2101 - Permissive Motor Vehicle License Tax								
Transportation								
Other Transportation								
Contractual Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Capital Outlay	$0.00	$39,000.00	$39,000.00	$0.00	$0.00	$0.00	$39,000.00	0.000%
Total Other Transportation	$0.00	$39,000.00	$39,000.00	$0.00	$0.00	$0.00	$39,000.00	
Total Transportation	$0.00	$39,000.00	$39,000.00	$0.00	$0.00	$0.00	$39,000.00	
Total 2101 - Permissive Motor Vehicle License Tax	$0.00	$39,000.00	$39,000.00	$0.00	$0.00	$0.00	$39,000.00	
2131 - Police Disability and Pension								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$51,350.00	$51,350.00	$26,760.85	$26,760.85	$0.00	$24,589.15	52.115%
Total Police Enforcement	$0.00	$51,350.00	$51,350.00	$26,760.85	$26,760.85	$0.00	$24,589.15	
Total Security of Persons and Property	$0.00	$51,350.00	$51,350.00	$26,760.85	$26,760.85	$0.00	$24,589.15	
General Government								
Auditor of State Fees								
Contractual Services	$0.00	$650.00	$650.00	$0.00	$648.05	$0.00	$1.95	99.700%
Total Auditor of State Fees	$0.00	$650.00	$650.00	$0.00	$648.05	$0.00	$1.95	
Total General Government	$0.00	$650.00	$650.00	$0.00	$648.05	$0.00	$1.95	
Total 2131 - Police Disability and Pension	$0.00	$52,000.00	$52,000.00	$26,760.85	$27,408.90	$0.00	$24,591.10	
2151 - Coronavirus Relief Fund								
Security of Persons and Property								
Fire Fighting, Prevention and Inspection								
Personal Services	$0.00	$69,786.00	$69,786.00	$53,153.44	$62,452.51	$0.00	$7,333.49	89.491%
Employee Fringe Benefits	$0.00	$21,375.71	$21,375.71	$8,628.96	$20,652.97	$0.00	$722.74	96.619%
Total Fire Fighting, Prevention and Inspection	$0.00	$91,161.71	$91,161.71	$61,782.40	$83,105.48	$0.00	$8,056.23	
Total Security of Persons and Property	$0.00	$91,161.71	$91,161.71	$61,782.40	$83,105.48	$0.00	$8,056.23	
General Government								
Mayor and Administrative Offices								
Employee Fringe Benefits	$0.00	$3,000.00	$3,000.00	$2,156.39	$2,156.39	$0.00	$843.61	71.880%
Total Mayor and Administrative Offices	$0.00	$3,000.00	$3,000.00	$2,156.39	$2,156.39	$0.00	$843.61	

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total General Government	$0.00	$3,000.00	$3,000.00	$2,156.39	$2,156.39	$0.00	$843.61	
Other Financing Uses								
Other - Other Financing Uses	$0.00	$149,961.89	$149,961.89	$15,393.69	$40,857.95	$42,623.05	$66,480.89	27.246%
Total Other Financing Uses	$0.00	$149,961.89	$149,961.89	$15,393.69	$40,857.95	$42,623.05	$66,480.89	
Total 2151 - Coronavirus Relief Fund	$0.00	$244,123.60	$244,123.60	$79,332.48	$126,119.82	$42,623.05	$75,380.73	
2901 - MAYOR'S COURT COMPUTER FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$2,835.00	$2,835.00	$0.00	$2,835.00	$0.00	$0.00	100.000%
Supplies and Materials	$0.00	$1,400.00	$1,400.00	$0.00	$500.00	$0.00	$900.00	35.714%
Capital Outlay	$0.00	$3,765.00	$3,765.00	$1,045.30	$2,443.30	$1,070.68	$251.02	64.895%
Total Police Enforcement	$0.00	$8,000.00	$8,000.00	$1,045.30	$5,778.30	$1,070.68	$1,151.02	
Total Security of Persons and Property	$0.00	$8,000.00	$8,000.00	$1,045.30	$5,778.30	$1,070.68	$1,151.02	
Total 2901 - MAYOR'S COURT COMPUTER FUND	$0.00	$8,000.00	$8,000.00	$1,045.30	$5,778.30	$1,070.68	$1,151.02	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$1,050,274.96	$1,050,274.96	$149,212.12	$829,288.51	$22,090.58	$198,895.87	78.959%
Employee Fringe Benefits	$0.00	$232,794.00	$232,794.00	$22,751.18	$145,023.33	$0.00	$87,770.67	62.297%
Contractual Services	$0.00	$16,055.04	$16,055.04	$0.00	$16,055.04	$0.00	$0.00	100.000%
Total Police Enforcement	$0.00	$1,299,124.00	$1,299,124.00	$171,963.30	$990,366.88	$22,090.58	$286,666.54	
Total Security of Persons and Property	$0.00	$1,299,124.00	$1,299,124.00	$171,963.30	$990,366.88	$22,090.58	$286,666.54	
Total 2902 - POLICE LEVY FUND	$0.00	$1,299,124.00	$1,299,124.00	$171,963.30	$990,366.88	$22,090.58	$286,666.54	
2903 - PSAP 911 FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	$0.00	$438.39	$438.39	$0.00	$0.00	$0.00	$438.39	0.000%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Police Enforcement	$0.00	$438.39	$438.39	$0.00	$0.00	$0.00	$438.39	
Total Security of Persons and Property	$0.00	$438.39	$438.39	$0.00	$0.00	$0.00	$438.39	
Total 2903 - PSAP 911 FUND	$0.00	$438.39	$438.39	$0.00	$0.00	$0.00	$438.39	
2904 - EMPLOYEE SEVERANCE FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	$0.00	$245,000.00	$245,000.00	$0.00	$0.00	$0.00	$245,000.00	0.000%
Employee Fringe Benefits	$0.00	$3,577.00	$3,577.00	$0.00	$0.00	$0.00	$3,577.00	0.000%
Total Police Enforcement	$0.00	$248,577.00	$248,577.00	$0.00	$0.00	$0.00	$248,577.00	
Total Security of Persons and Property	$0.00	$248,577.00	$248,577.00	$0.00	$0.00	$0.00	$248,577.00	

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Transportation								
Other Transportation								
Personal Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Employee Fringe Benefits	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Transportation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Transportation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
General Government								
Income Tax Administration								
Personal Services	$0.00	$6,500.00	$6,500.00	$0.00	$6,492.44	$0.00	$7.56	99.884%
Employee Fringe Benefits	$0.00	$100.00	$100.00	$0.00	$94.14	$0.00	$5.86	94.140%
Total Income Tax Administration	$0.00	$6,600.00	$6,600.00	$0.00	$6,586.58	$0.00	$13.42	
Total General Government	$0.00	$6,600.00	$6,600.00	$0.00	$6,586.58	$0.00	$13.42	
Other Financing Uses								
Contingencies	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2904 - EMPLOYEE SEVERANCE FUND	$0.00	$255,177.00	$255,177.00	$0.00	$6,586.58	$0.00	$248,590.42	
2905 - WE THRIVE GRANT FUND								
Community Environment								
Other Community Environment								
Other	$0.00	$3,121.00	$3,121.00	$0.00	$0.00	$0.00	$3,121.00	0.000%
Total Other Community Environment	$0.00	$3,121.00	$3,121.00	$0.00	$0.00	$0.00	$3,121.00	
Total Community Environment	$0.00	$3,121.00	$3,121.00	$0.00	$0.00	$0.00	$3,121.00	
Total 2905 - WE THRIVE GRANT FUND	$0.00	$3,121.00	$3,121.00	$0.00	$0.00	$0.00	$3,121.00	
2906 - NATURE WORKS GRANT								
Leisure Time Activities								
Other Leisure Time Activities								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Leisure Time Activities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Leisure Time Activities	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 2906 - NATURE WORKS GRANT	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
2907 - Mercy Tax Increment Equivalent Fund								
General Government								
Other General Government								
Contractual Services	$0.00	$1,000.00	$1,000.00	$0.00	$892.87	$0.00	$107.13	89.287%
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Other	$0.00	$30,000.00	$30,000.00	$13,617.40	$27,234.80	$0.00	$2,765.20	90.783%
Total Other General Government	$0.00	$31,000.00	$31,000.00	$13,617.40	$28,127.67	$0.00	$2,872.33	
Total General Government	$0.00	$31,000.00	$31,000.00	$13,617.40	$28,127.67	$0.00	$2,872.33	
Capital Outlay								

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Capital Outlay								
Capital Outlay	$0.00	$70,000.00	$70,000.00	$0.00	$0.00	$0.00	$70,000.00	0.000%
Total Capital Outlay	$0.00	$70,000.00	$70,000.00	$0.00	$0.00	$0.00	$70,000.00	
Total Capital Outlay	$0.00	$70,000.00	$70,000.00	$0.00	$0.00	$0.00	$70,000.00	
Total 2907 - Mercy Tax Increment Equivalent Fund	$0.00	$101,000.00	$101,000.00	$13,617.40	$28,127.67	$0.00	$72,872.33	
4901 - CAPITAL PROJECTS								
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$220,000.00	$220,000.00	$0.00	$126,308.91	$0.00	$93,691.09	57.413%
Total Capital Outlay	$0.00	$220,000.00	$220,000.00	$0.00	$126,308.91	$0.00	$93,691.09	
Total Capital Outlay	$0.00	$220,000.00	$220,000.00	$0.00	$126,308.91	$0.00	$93,691.09	
Total 4901 - CAPITAL PROJECTS	$0.00	$220,000.00	$220,000.00	$0.00	$126,308.91	$0.00	$93,691.09	
4902 - Capital Projects-PUBLIC FACILITIES								
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 4902 - Capital Projects-PUBLIC FACILITIES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
4903 - Capital Projects-VILLAGE LAND								
Capital Outlay								
Capital Outlay								
Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Capital Outlay	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 4903 - Capital Projects-VILLAGE LAND	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
5901 - STORM WATER UTILITY								
Transportation								
Storm Sewers and Drains								
Personal Services	$0.00	$3,780.00	$3,780.00	$97.58	$2,876.51	$12.20	$891.29	76.098%
Employee Fringe Benefits	$0.00	$580.00	$580.00	$12.85	$431.23	$0.00	$148.77	74.350%
Contractual Services	$20,111.00	$35,000.00	$55,111.00	$0.00	$20,011.81	$99.19	$35,000.00	36.312%
Supplies and Materials	$0.00	$3,000.00	$3,000.00	$0.00	$1,396.58	$1,603.42	$0.00	46.553%
Capital Outlay	$69,936.03	$157,640.00	$227,576.03	$0.00	$66,298.90	$13,476.03	$147,801.10	29.133%
Total Storm Sewers and Drains	$90,047.03	$200,000.00	$290,047.03	$110.43	$91,015.03	$15,190.84	$183,841.16	
Total Transportation	$90,047.03	$200,000.00	$290,047.03	$110.43	$91,015.03	$15,190.84	$183,841.16	
Total 5901 - STORM WATER UTILITY	$90,047.03	$200,000.00	$290,047.03	$110.43	$91,015.03	$15,190.84	$183,841.16	

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
9101 - Unclaimed Monies								
Fiduciary Distributions								
Distributions of Unclaimed Monies								
Other	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	0.000%
Total Distributions of Unclaimed Monies	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	
Total Fiduciary Distributions	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	
Total 9101 - Unclaimed Monies	$0.00	$15,267.00	$15,267.00	$0.00	$0.00	$0.00	$15,267.00	
9901 - MAYOR'S COURT Agency								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$25,000.00	$25,000.00	$3,345.00	$20,205.00	$0.00	$4,795.00	80.820%
Total Distributions to Other Governments	$0.00	$25,000.00	$25,000.00	$3,345.00	$20,205.00	$0.00	$4,795.00	
Distributions to Other Funds (Primary Gov't)								
Other	$0.00	$89,950.00	$89,950.00	$10,298.00	$62,873.00	$0.00	$27,077.00	69.898%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$89,950.00	$89,950.00	$10,298.00	$62,873.00	$0.00	$27,077.00	
Other Distributions								
Other	$0.00	$50.00	$50.00	$5.00	$39.00	$0.00	$11.00	78.000%
Total Other Distributions	$0.00	$50.00	$50.00	$5.00	$39.00	$0.00	$11.00	
Total Fiduciary Distributions	$0.00	$115,000.00	$115,000.00	$13,648.00	$83,117.00	$0.00	$31,883.00	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9901 - MAYOR'S COURT Agency	$0.00	$115,000.00	$115,000.00	$13,648.00	$83,117.00	$0.00	$31,883.00	
9902 - EMPLOYEES HEALTH INSURANCE Agency								
Fiduciary Distributions								
Distributions on Behalf of Employees								
Other	$0.00	$60,000.00	$60,000.00	$5,529.66	$51,581.82	$0.00	$8,418.18	85.970%
Total Distributions on Behalf of Employees	$0.00	$60,000.00	$60,000.00	$5,529.66	$51,581.82	$0.00	$8,418.18	
Total Fiduciary Distributions	$0.00	$60,000.00	$60,000.00	$5,529.66	$51,581.82	$0.00	$8,418.18	
Total 9902 - EMPLOYEES HEALTH INSURANCE Agency	$0.00	$60,000.00	$60,000.00	$5,529.66	$51,581.82	$0.00	$8,418.18	
9903 - VALLEY BAND ESCROW								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$1,500.00	$1,500.00	$424.70	$761.33	$738.67	$0.00	50.755%
Total Other Distributions	$0.00	$1,500.00	$1,500.00	$424.70	$761.33	$738.67	$0.00	
Total Fiduciary Distributions	$0.00	$1,500.00	$1,500.00	$424.70	$761.33	$738.67	$0.00	
Other Financing Uses								
Transfers - Out	$0.00	$19,545.96	$19,545.96	$0.00	$0.00	$0.00	$19,545.96	0.000%

	Reserved for Encumbrance 12/31 Less Adjustment	Final Appropriation	Total Appropriations	Month To Date Expenditures	Year to Date Expenditures	Current Reserve for Encumbrance	Unencumbered Balance	YTD % Expenditures
Total Other Financing Uses	$0.00	$19,545.96	$19,545.96	$0.00	$0.00	$0.00	$19,545.96	
Total 9903 - VALLEY BAND ESCROW	$0.00	$21,045.96	$21,045.96	$424.70	$761.33	$738.67	$19,545.96	
9904 - Kenwood SWJEDZ Agency								
Fiduciary Distributions								
Distributions to Other Governments								
Other	$0.00	$800,000.00	$800,000.00	$0.00	$642,393.73	$0.00	$157,606.27	80.299%
Total Distributions to Other Governments	$0.00	$800,000.00	$800,000.00	$0.00	$642,393.73	$0.00	$157,606.27	
Distributions to Other Funds (Primary Gov't)								
Contractual Services	$0.00	$120,000.00	$120,000.00	$54.25	$87,106.48	$126.60	$32,766.92	72.589%
Total Distributions to Other Funds (Primary Gov't)	$0.00	$120,000.00	$120,000.00	$54.25	$87,106.48	$126.60	$32,766.92	
Total Fiduciary Distributions	$0.00	$920,000.00	$920,000.00	$54.25	$729,500.21	$126.60	$190,373.19	
Other Financing Uses								
Transfers - Out	$0.00	$130,000.00	$130,000.00	$4,500.39	$28,010.54	$0.00	$101,989.46	21.547%
Total Other Financing Uses	$0.00	$130,000.00	$130,000.00	$4,500.39	$28,010.54	$0.00	$101,989.46	
Total 9904 - Kenwood SWJEDZ Agency	$0.00	$1,050,000.00	$1,050,000.00	$4,554.64	$757,510.75	$126.60	$292,362.65	
9905 - Kenwood SWJEDZ Escrow Agency								
Fiduciary Distributions								
Other Distributions								
Other	$0.00	$25,000.00	$25,000.00	$0.00	$22,107.79	$0.00	$2,892.21	88.431%
Total Other Distributions	$0.00	$25,000.00	$25,000.00	$0.00	$22,107.79	$0.00	$2,892.21	
Total Fiduciary Distributions	$0.00	$25,000.00	$25,000.00	$0.00	$22,107.79	$0.00	$2,892.21	
Other Financing Uses								
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
Total Other Financing Uses	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total 9905 - Kenwood SWJEDZ Escrow Agency	$0.00	$25,000.00	$25,000.00	$0.00	$22,107.79	$0.00	$2,892.21	
9906 - Kenwood SWJEDZ Long-Term Maint. Agency								
Fiduciary Distributions								
Other Distributions								
Contractual Services	$0.00	$4,088.60	$4,088.60	$0.00	$4,088.60	$0.00	$0.00	100.000%
Total Other Distributions	$0.00	$4,088.60	$4,088.60	$0.00	$4,088.60	$0.00	$0.00	
Total Fiduciary Distributions	$0.00	$4,088.60	$4,088.60	$0.00	$4,088.60	$0.00	$0.00	
Other Financing Uses								
Transfers - Out	$0.00	$3,411.40	$3,411.40	$0.00	$0.00	$0.00	$3,411.40	0.000%
Total Other Financing Uses	$0.00	$3,411.40	$3,411.40	$0.00	$0.00	$0.00	$3,411.40	
Total 9906 - Kenwood SWJEDZ Long-Term Maint. Agency	$0.00	$7,500.00	$7,500.00	$0.00	$4,088.60	$0.00	$3,411.40	
Report Totals:	$305,175.29	$10,054,296.95	$10,359,472.24	$536,628.10	$6,733,521.37	$550,894.04	$3,075,056.83	

INVESTMENT LISTING

October 31, 2020

TYPE	DESCRIPTION	CURRENT VALUE	INTERST RATE	YEAR TO DATE INTEREST	TOTAL INTEREST	PURCHASE DATE	MATURITY DATE
CD	LIVE OAK BANKING CO	$ 250,000.00	2.75%	$ 5,744.84		8/15/2018	11/16/2020
CD	FLAGSTAR BANK	$ 250,000.00	2.00%	$ 5,013.70		7/17/2019	1/19/2021
CD	GREAT NORTH BANK	$ 250,000.00	2.80%	$ 5,849.30		8/31/2018	2/26/2021
CD	EAGLEBANK	$ 250,000.00	2.60%	$ 5,431.49		3/15/2019	3/15/2021
CD	SYNOVUS BANK	$ 250,000.00	2.40%	$ 6,016.44		4/17/2019	4/16/2021
CD	FIRST FEDERAL SAVINGS BANK	$ 250,000.00	2.40%	$ 5,013.70		4/29/2019	5/28/2021
CD	BANK OZK	$ 250,000.00	1.05%	$ 1,316.10		4/8/2020	6/8/2021
CD	LAKELAND BANK	$ 250,000.00	0.15%	$ -		6/10/2020	6/10/2021
CD	TIAA FSB HOLDINGS INC	$ 250,000.00	2.75%	$ 6,893.83		1/18/2019	7/19/2021
CD	MIDFIRST BANK	$ 250,000.00	0.15%	$ -		7/22/2020	7/22/2021
CD	PLAINS CAPITAL BANK	$ 250,000.00	0.15%	$ -		7/22/2020	7/22/2021
CD	NICOLET NAT'L BANK	$ 250,000.00	1.15%	$ 1,441.44		4/17/2020	10/18/2021
CD	UBS BANK	$ 250,000.00	3.15%	$ 6,580.50		10/30/2018	10/28/2021
CD	CROSS RIVER BANK	$ 250,000.00	1.80%	$ 2,243.84		11/13/2019	11/15/2021
CD	MORGAN STANLEY PRIVATE BANK	$ 250,000.00	3.25%	$ 4,051.37		11/29/2018	11/29/2021
CD	SAFRA NATIONAL BANK	$ 250,000.00	15.00%	$ -		10/22/2020	12/22/2021
CD	WELLS FARGO WEST	$ 250,000.00	1.80%	$ 1,109.58		1/29/2020	1/31/2022
CD	MORTON COMMUNITY BANK	$ 250,000.00	2.70%	$ 5,640.41		3/15/2019	3/21/2022
CD	ALLY BANK	$ 250,000.00	2.25%	$ 2,820.21		6/27/2019	6/27/2022
CD	CIT BANK	$ 250,000.00	1.95%	$ 4,888.35		8/23/2019	8/23/2022
CD	GOLDMAN SACHS BANK	$ 250,000.00	1.85%	$ 4,637.68		10/30/2019	10/31/2022
Other	STAR OHIO	$ 1,500,666.33	0.14%	$ 666.33		7/30/2020	NONE
				$ 75,359.11	**ACTIVE**		
				$ 39,027.85	**MATURED**		
TOTAL		**$ 6,750,666.33**		$ 114,386.96			

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **December 9, 2020**

RE: **Amberley Green Zoning Code Text**

ITEM: Fifth Reading: Ordinance 2020-16, Adding Chapter 154.84 to Title IV of the Village of Amberley Codified Ordinances Regarding Amberley Green Zoning District Regulations

ACTION REQUESTED: By motion, adopt **Ordinance 2020-16,** adopting Chapter 154.84 to create the Amberley Green Zoning District (AGD).

PURPOSE: Adoption of the Amberley Green District (AGD) Zoning Code Text.

In order to effectively consider any type of development of the Village-owned Amberley Green (AG) property, the zoning must be changed from the current restrictive Residence A zoning (single-family, 1 acre lots). However, the Village does not have any other zoning district that would accomplish what residents and Council believe should be permitted on Amberley Green. Village Staff and Council have been working to create an environment to maintain green space for Amberley Green while enabling development to occur if the Village Council finds proposed uses acceptable for the 133-acre property. These efforts have culminated in a special zoning district being proposed for adoption by Village Council.

Creating the special zoning district would allow for mixed-uses, to preserve green space, create recreational, and residential areas while allowing limited opportunity for revenue-generating businesses to locate at the site, which will add to the tax base of the Village.

The Village entered into an agreement for professional services with the Hamilton County Regional Planning Commission (HCRPC) to assist in creating this special district. As part of this contract, Bryan Snyder, Development Services Administrator of HCRPC, met with Village staff to outline the objectives of the new zoning text. After a draft was secured, staff along with Mr. Snyder, worked extensively with Village Council, to further define new regulations. All of this discussion took place in Village Council work sessions.

The purpose of the new zoning regulations (attached) is to create and add Code Sections 154.84 through 154.84.8 specifically for the Amberley Green property.

Since Amberley Green is zoned for single-family residential (Residence A) and that is solely not what the Village would like to see on the property, zoning text is being created that would enable a variety of uses on the property. However, since the Village owns the property, the zoning becomes secondary but is still necessary to guide any development.

With a strong preference to maximize open space and walking trails with any development, Council set out to create a zoning code for Amberley Green for the simple purpose of protecting the health, safety and welfare of our residents. The benefits of establishing zoning on Amberley Green include:

- Protects existing property values by preventing incompatible uses

- Preserves recreational area and allows for more open spaces
- Enforces restrictions like height limitations, space requirements, building size and other development standards
- Keeps buildings from being built too close to each other
- Provides systematic lot arrangement
- Enhances the beauty of our community by requiring landscaping, buffers and parking lot improvements
- Protects residential properties from commercial development
- Facilitates attractive growth with community involvement

While the Village is safeguarded by ownership of the property and the Village has a strong preference for open space and walking trails, it was necessary to identify the principal uses that would be permitted on the property. Any use would require Village approval due to our ownership of the property and due to zoning.

The principal permitted uses discussed at the public meetings were incorporated into the proposed zoning text and include the following:

- Active and passive recreational uses including pools, splash parks, sports fields and courts, outdoor amphitheaters, public parks and walking trails, dog parks, and woodland preservation areas.
- Single-family dwellings.
- Community Gardens/Agriculture.
- Banquet/Event Center.
- Government/Public buildings and facilities.
- Other institutional uses including religious institutions, daycare centers, hospitals, schools, universities, and other educational related research facilities, and non-profit event centers, summer camps, and day camps.
- Nursing homes, assisted living facilities, and continuing care retirement facilities.
- Offices, including professional business offices, medical/dental offices, accounting services, banking/financial institutions, legal services, professional consulting/counseling services, real estate and securities brokering, hotels, and tax preparation services.
- Restaurants (without drive-thrus)
- Retail uses and/or facilities within a mixed-used building and not to exceed 20% of the total building square footage, including, but not limited to restaurants, baked goods, cheeses, fruits and vegetables, meats, ice cream, beer, wine, liquor, confectioneries, flowers and plants, pharmacies, cosmetics, photographic equipment, and supplies, pets and pet supplies, clothing, jewelry, sporting goods, bicycles, toys, music and musical instruments, luggage, books, glassware, medical and surgical equipment, office furniture equipment and supplies, appliances, business machines.
- Other similar uses determined to be compatible with the uses listed above and approved as part of the AGD district approval per the procedures outlined in this chapter.

The balance of the code spells out setbacks, site development regulations, landscaping, signage and architectural regulations as well as procedures for approval. Additionally, this zoning district would be tailored to the proximity of Ridge Road and Galbraith Road, therefore would not apply to other sites in the Village.

Text changes to the Zoning Code must first be considered by the Planning Commission following a public hearing. Village Council approved Resolution 2020-17 in May referring the zoning text to Planning Commission. The AGD zoning text was presented to the Planning Commission which held public hearings on July 8 and August 3. The July 8 hearing resulted in the Planning Commission requesting additional information from Village staff (attached), which was presented at the August 3 public hearing.

After the public hearing on August 3, the Planning Commission voted 3 to 1 to recommend Council amend the zoning code text to maintain the current land usage classifications as written, with the exception of the 20% mixed-use facilities. The Planning Commission also recommended removing all other requirements to be included as part of the concept plan submission, to allow a developer to be able to proceed without having to acquire additional variances.

While Planning Commission didn't have the opportunity to have the same discussions Council did with Mr. Snyder as the AGD was conceived, their recommendations to not include any regulations or stipulations would be different from other zoning districts in the Village. Although there is nothing that would require the Village to include anything other than use restrictions in a zoning plan for Amberley Green, it seems counterproductive to talk about the zoning on the property without any minimum requirements or restrictions. Without minimum requirements, it seems there could be a lack of consistency without such guiding principles. Granted, the Village has two "levels" of protection with respect to the development. The first being the Village owns the property and has a lot of discretion in how it is used/developed. The second are the restrictions imposed by the zoning code.

Planning Commission also expressed concerns about any developers having to seek variances, however, the concept of variances is baked into the approval process set forth in the zoning code. Specifically, Section 154.84.8(B), which states that:

> "The Commission shall have categorical ability to recommend varying or relaxing the standards of this chapter and the Zoning Ordinance as a part of the recommendation provided that any such request is found to meet the intent of the AGD district."

Likewise, Section 154.84.8(D)(1) gives Village Council the same authority.

Beyond any initial development, if the Village does not adopt some minimum zoning requirements, it could create some issues. And while it may be viewed as taking away the ability for any developers to be creative, the Village needs to think beyond the initial development. If a developer were to lease/purchase and develop a piece of Amberley Green, the opportunity for restrictions on the second or third use could be limited. Having some basic restrictions in place would be helpful.

Staff does not believe having those basic restrictions/rules in place are likely to be a deterrent to any serious developer because the designation process gives the Planning Committee and Council the authority to grant exceptions as a part of the process. And any developer with any experience is going to understand that there may be some restrictions that need to be worked through. Granted the zoning code text may appear as cumbersome, and may need tweaked as time goes on, but getting zoning text in place at least enables discussions with interested parties.

Case in point, when the Scottish Rites was interested in redeveloping the former clubhouse, our single family zoning on the property prevented the Scottish Rites from investing several million dollars into the clubhouse.

In regards to the 20% limit on retail, Planning Commission preferred this to be lifted. As this topic was vetted during council work sessions, it was Council's belief that free-standing retail wasn't desired but if the retail co-located with another use, it would be more desirable.

In keeping with the spirit of Council's intentions to create a zoning code text, staff's recommendation is to consider Planning Commission's recommendations but adopt zoning code text that enables the Village to consider zoning on the property that fits within our objectives.

In anticipation of the public hearings for Planning Commission, staff met with the Public Outreach Committee of Council to formulate an outline of approaches to inform residents about what the AGD means. The result was a series of communication tools that were shared with residents including:

1. A series of short instructional videos regarding the proposed changes, why they are needed and what comes next

#1: Why Do We Need Changes?
#2: What's Included in the Zoning Text?
#3: The Process: What Comes Next?

2. A postcard mailer to direct residents to a dedicated "one-stop" webpage

3. The "one-stop" webpage itself, which includes links to the videos (and scripts), the postcard mailer, a spot for posting meeting dates, as well as links to background information and zoning language

4. Social media posts utilizing the instructional videos, animated memes and links back to the dedicated webpage

https://www.amberleyvillage.org/2020/06/12/amberley-green-zoning-information/

These resources have been available throughout the process, and were reactivated through print and digital newsletters and meeting notices in anticipation of Council holding a public hearing.

At the September 14 meeting, Council conducted a first reading of the ordinance and set the public hearing for October 12. Council conducted a third reading of the ordinance on November 9 and held a public hearing, and announced an additional public hearing for November 16 at a Special Meeting of Council, where a fourth reading was conducted. A Council Work Session was held on November 30 to allow Council members to review and consider resident and Planning Commission feedback, after which Ordinance 2020-16 was referred to the Public Buildings and Parks Committee to develop protocol for utilizing the property for public events. After the Committee has reviewed the item and made its recommendations, action should be taken to create the zoning text for Amberley Green.

If you have any questions, please let me know.

Fifth Reading

PASSED:
BY:

ORDINANCE NO. 2020-16

ORDINANCE ADOPTING CHAPTER 154.84 TO TITLE IV OF THE VILLAGE OF AMBERLEY CODIFIED ORDINANCES ADOPTING AMBERLEY GREEN ZONING DISTRICT REGULATIONS

WHEREAS, in order to promote the health, safety, and welfare of residents and the community as a whole, Amberley Village maintains a Zoning Code that applies to different zoning districts within the Village to protect and enhance the attractive appearance of the community and to assist in potential economic development as evaluated and determined by Village Council;

WHEREAS, in order to effectively consider any type of development of the Village-owned Amberley Green property, the zoning had to be changed from the previous, more restrictive Residence A zoning (single-family, 1 acre lots);

WHEREAS, the Village, with the assistance of the Hamilton County Regional Planning Commission ("HCRPC"), created a special zoning district for Amberley Green that would allow for potential mixed-uses, to preserve green space, create recreational and residential areas, while also allowing the potential opportunity for revenue-generating businesses to locate at the site, which would add to the tax base of the Village.

WHEREAS, Village Staff and Council have been working to create an environment to maintain green space for Amberley Green while enabling development to occur if the Village Council finds such a proposed use acceptable;

WHEREAS, in accordance with the Village Charter and Ordinances, Village Council referred proposed zoning text for the Amberley Green Zoning District to the Planning Commission for the purpose of reviewing and making recommendations to Village Council concerning changes and adoption of the zoning regulations proposed for Amberley Green;

WHEREAS, the proposed zoning text was presented to the Planning Commission, which held public hearings on July 8, 2020 and August 3, 2020. Bryan Snyder from the HCRPC attended and made a presentation at the July 8, 2020 Planning Commission hearing, at which the Planning Commission requested additional information from Village staff. The additional information was presented at the August 3, 2020 public hearing;

WHEREAS, at the public hearing on August 3, 2020, the Planning Commission voted 3 to 1 to recommend that Council amend the proposed zoning code text for Amberley Green to maintain the current land usage classifications as written, with the exception of the 20% limitation on retail use in mixed-use facilities. The Planning Commission also recommended removing all other proposed zoning requirements, including those relating to set-backs, site development, landscaping, signage, and architectural design in the interest of allowing potential developers to proceed without having to acquire additional variances;

WHEREAS, the Amberley Green Zoning Regulations as reviewed and recommended by the Planning Commission are attached and incorporated into this Ordinance;

WHEREAS, Council finds that the Amberley Green Zoning Regulations as recommended by the Planning Commission serve to protect and enhance the appearance of use of the Amberley Green property, while also allowing for potential future economic development of the property;

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

SECTION 1: Title IV of the Village of Amberley Codified Ordinances is hereby amended to add Code Sections 154.84 and 154.84.1, as set forth in more detail in the attached Zoning Regulations

SECTION 2: This Ordinance shall take effect and be enforced from and after the earliest period allowed by law.Passed this _____ day of __________, 2020.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

Muething ______
Wolf ______
Bardach ______
Conway ______
Hattenbach ______

Fifth Reading

Kamine ______
Warren ______

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2020, the foregoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

____
Tammy Reasoner, Clerk of Council

AMBERLEY GREEN DISTRICT (AGD) REGULATIONS

154.84 PURPOSE.

In addition to the purposes listed in Section 154.05 (B), the purpose of the Amberley Green District is to encourage preservation of green space and walking trails for residents while allowing limited opportunity for new development. The area included in the district is characterized by steep slopes and unbuildable area to the west and flatter, more buildable areas to the east. The desire of the village for these potential development areas is to also include green areas beyond the unbuildable portions of the property and walking trail connections to ensure preservation of the unique and beautiful qualities of the property.

The Amberley Green District is applied to properties that have an AGD district designation. Properties in the Village that are eligible to request AGD district designation, in accordance with the regulations and procedures below, include all properties bounded by East Galbraith Road and the Village Corporate limit on the north, Ridge Road to the east, the Village Corporation Limit to the west, and the northern property lines of northernmost residential properties on Burning Tree Lane, Fernwood Drive, Willowbrook Lane, and Twigwood Lane to the south.

154.84.1 USE REGULATIONS.

(A) *Principal Uses.* A building or lot or other land area in this district shall be used only for the following purposes.

1. Active and passive recreational uses including pools, splash parks, sports fields and courts, outdoor amphitheaters, public parks and walking trails, dog parks, and woodland preservation areas.
2. Single-family dwellings.
3. Community gardens/Agriculture
4. Banquet/Event Center
5. Government/Public buildings and facilities.
6. Other institutional uses including religious institutions, day care centers, hospitals, schools, universities and other educational related research facilities, and non-profit event centers, summer camps, and day camps.
7. Nursing homes, assisted living facilities, and continuing care retirement facilities.
8. Offices, including professional business offices, medical/dental offices, accounting services, banking/financial institutions, legal services, professional consulting/counseling services, real estate and securities brokering, hotels, and tax preparation services.
9. Restaurants (without drive throughs)
10. Retail uses and/or facilities within a mixed-used building and not to exceed 20% of the total building square footage, including, but not

limited to restaurants, baked goods, cheeses, fruits and vegetables, meats, ice cream, beer, wine, liquor, confectioneries, flowers and plants, pharmacies, cosmetics, photographic equipment and supplies, pets and pet supplies, clothing, jewelry, sporting goods, bicycles, toys, music and musical instruments, luggage, books, glassware, medical and surgical equipment, office furniture equipment and supplies, appliances, business machines.

11. Other similar uses determined to be compatible with the uses listed above and approved as part of the AGD district approval per the procedures outlined in this chapter.

(B) *Accessory Uses.*

1. Home Occupation provided any such use shall comply with the requirements of Section 154.25(B)(1).
2. Accessory buildings and uses customarily incidental to a permitted use located on the same lot as the single-family use and subordinate in size to the single-family home and as further regulated by Section 154.12.

(C) *Temporary Uses.* Temporary uses, including but not limited to farm markets, festivals, food trucks, tree sales, community gatherings, and community commerce, may be permitted provided that such temporary use shall either be approved as part of the Concept or Final Development Plan for the principal use or shall be approved by the Zoning Board of Appeals in accordance with Section 154.66(A)(4).

154.84.2 HEIGHT REGULATIONS.

No building shall exceed two and one-half stories or 35 feet in height, whichever is the lesser height.

154.84.3 REQUIRED MINIMUM LOT AREA, WIDTH, AND SETBACK REGULATIONS.

All uses shall be setback a minimum of 50 feet from the boundaries of the Amberley Green area as described in Section 154.84 and shall also comply with the following minimum requirements.

(A) *Lot area.* The minimum lot area for single-family detached uses shall be 8,000 square feet, and the minimum lot area for all other uses shall be 21,780 square feet.

(B) *Ground area.* There is no maximum ground area coverage for single-family detached uses. For all other uses, the total ground area to be occupied by structures shall not exceed 50% of the lot area.

(C) *Single-family detached residence lot width and setbacks.* Single family detached lots shall have a minimum width of 50 feet. All single-family structures shall comply with the following minimum yard requirements:

1. Front yard: 25 feet
2. Side yard: 5 feet
3. Rear yard: 35 feet

(D) *Other permitted uses lot width and setbacks.* All other lots shall have a minimum lot width of 100 feet and shall comply with the following minimum yard requirements:

1. Front yard: 50 feet
2. Side Yard: 20 feet
3. Rear Yard: 20 feet

154.84.4 SITE DEVELOPMENT REGULATIONS.

(A) *Off street parking.* Facilities for parking residents, employees, visitors, and business vehicles must be provided on the premises in accordance with the following uses and calculations unless modified as part of the Concept or Final Development Plan approval following submission of evidence indicating that the sufficient parking will be provided through shared parking agreements, a mix of uses with expected hours of high demand that do not overlap, or other such evidence as may be submitted to support a reduction of the spaces required in this Section. Such facilities other than those related to single-family residences, shall be setback a minimum of 50 feet from the boundaries of the Amberley Green area as described in Section 154.84 and 20 feet from all other public streets, private access easements, and interior lot lines. Parking spaces for the handicapped shall be provided in accordance with the provisions of the Ohio Basic Building Code.

1. Detached single-family residential: Two spaces for each dwelling unit
2. Government/Public buildings and facilities: One space per 250 sq. ft. of floor area.
3. Religious Institutions: One space per eight seats or bench seating in the main assembly area.
4. Daycare centers: One space per employee + one space for each facility vehicle stored on the lot + one parking space for each six children.
5. Hospitals: One space per bed.
6. Schools, K-6: One space for each three seats in any auditorium, or one space for each classroom, whichever is greater.
7. School, Junior High/Middle School: One space for each three seats in any auditorium, or one space for each classroom, whichever is greater.
8. School, Senior High: One space per employee + twelve visitor spaces, plus one space per six students.
9. School, University, Vocational/Professional, or Educational Research Facility: One space per employee + one space per two registered student capacity.

10. Amphitheater and event center: One space for each three seats or one space per 50 square feet of net floor area where fixed seating is not available.
11. Summer camp and day camp: One space per employee + one space per each camp vehicle + one space per five users at maximum capacity.
12. Swimming pools and splash parks: One space for each 50 square feet of pool or wet park surface area + one space per employee.
13. Athletic/Play field: Ten spaces per acre.
14. Tennis/Basketball/Racquet clubs and similar recreation facilities: Eight spaces for each indoor tennis/basketball court, five spaces for each outdoor tennis/basketball court, fives spaces for all other indoor and outdoor courts.
15. Parks and playgrounds: Four spaces per acre.
16. Nursing homes, assisted living facilities, and continuing care retirement facilities: One space per six residents + one space per employee.
17. Offices, excluding Medical: Three spaces for the first 1,000 sq. ft. or fraction thereof, + one space per 400 sq. ft. of floor area in excess of 1,000 sq. ft.
18. Offices, Medical: Six spaces + one space per 200 sq. ft. of floor space in excess of 1000 sq. ft.
19. Retail: One space per 200 sq. ft. of floor area.
20. Restaurant: One space per 100 sq. ft. of floor area.

(B) *Pedestrian Facilities.*

1. Sidewalks shall be a minimum of four feet wide and are required along both sides of all streets.
2. A connection shall be established from abutting streets with sidewalks to the entrance of primary structures through the use of sidewalks and special demarcation.
3. Pedestrian areas in parking lots or across interior drives shall be demarcated with special paving, color or height change, and/or striping for increased safety.

(C) *Lighting.*

1. All outdoor lighting for non-residential uses shall be designed, located, and mounted at heights no greater than 18 feet from grade, must have cutoff fixtures, and shall not shine directly onto adjacent residences.
2. All outdoor lighting for non-residential uses shall be designed and located to permit maximum light levels of 0.0 foot-candles at any residential property or lease line and 1.0 foot-candles at all other property or lease lines.

(D) *Dumpster and trash handling areas.* The following requirements shall apply to all dumpsters, trash handling areas, and related serviced entrances.

1. Dumpsters, trash handling areas and related screening, shall be located in compliance with the same minimum setbacks as a main building.

2. Any such structure shall be screened on three sides by a fence or wall from the view from public streets and any abutting properties.
3. Any fence or wall required under this Section shall have a height no greater than seven feet and no less than five feet. Any wall shall be constructed in a durable fashion of brick, stone, or other masonry materials with no greater than 25% of the wall surface left open. Any fence shall be constructed in a durable fashion of wood posts and/or planks with minimum diameter or width of three inches and with no greater than 25% of the fence surface left open between posts and/or planks.

(E) *Outdoor Storage*. Outdoor sales, display and storage shall be prohibited unless it is specifically permitted as part of an approved Concept or Final Development Plan or it is part of a temporary use permitted by Section 154.84.1.

154.84.5 LANDSCAPING REGULATIONS.

(A) *Streetscape Buffer.* A Streetscape Buffer shall be installed along the property line of all non-single-family residential uses abutting all public street right-of-way and private access drives consisting of a minimum of 10 feet in depth and including a minimum of four understory or canopy trees and three shrubs per 100 linear feet of frontage.

(B) *Boundary Buffer.* A Boundary Buffer shall be installed between any residential use and any non-residential use, including mixed use buildings consisting of a minimum of 10 feet in width and including a minimum of four canopy or evergreen trees and three shrubs per 100 linear feet of boundary length.

(C) *Interior parking lot landscaping.* Interior parking lot landscaping shall be required for all new and expanded parking areas greater than 10 spaces in accordance with the following standards.

1. The total landscape area required in parking lot areas is 22 sq. ft. per parking space.
2. Landscape areas shall consist of parking islands or peninsulas and all required landscape materials shall be planted within these island or peninsula areas. Best Management Practices (BMP's), such as rain gardens or bio swales are permitted.
3. The minimum number of canopy trees is one canopy tree for each 10 parking spaces. Any fractional number of trees should be calculated to the next highest whole number.
4. To determine the total number of required shrubs, multiply the total number of required canopy trees by three. One canopy tree may

substitute for 3 shrubs. Trees and shrubs do not have to be equally spaced and may be grouped.

(D) *General Landscaping Standards.* All required Streetscape, Boundary Buffer, and Interior parking lot landscaping shall comply with the following standards.

1. Canopy trees shall be deciduous trees with a minimum of 12 feet in overall height or a minimum caliper of 2 ½ inches when installed, and have an expected height of at least 35 feet at maturity.
2. Understory trees (flowering/ornamental trees) shall be a minimum of 5 feet in height in clump form or a minimum caliper of 1 ½ inches when installed.
3. Evergreen trees shall be a minimum of 5 feet in height when installed.
4. Shrubs shall be at least 18 inches in height or 24 inches in spread when installed.
5. Existing mature trees and shrubs that are preserved may be used to fulfill landscape requirements on a one to one basis except that any mature trees with a caliper greater than 6 inches may substitute for two required trees.

154.84.6 ARCHITECTURAL REGULATIONS.

The purpose of this section is to require architectural features for all nonresidential uses which increase visual interest, reduce undifferentiated masses and relate to the pedestrian scale, in accordance with the following standards.

(A) Facades shall have a defined base or foundation, a middle or modulated wall, and a top formed by a pitched roof or articulated cornice, in each instance appropriate to the building style.

(B) Buildings with continuous facades that are 90 feet or greater in width shall be designed with offsets (projecting or recessed) not less than two feet deep, and over intervals between offsets of not greater than 60 feet.

(C) Building facades may be constructed from stone, masonry, cement fiber board, wood siding, split-face, textured concrete, heavy gauge vinyl, glass or other materials which provide the same desired quality.

1. Concrete masonry units (CMU or block) shall be textured or split-face and otherwise not smooth.
2. Office uses may use architectural metal panels, glass (up to 75% of the façade area) and ornamental metal.
3. Stucco, EIFS, or other similar material shall be used for trim or architectural features only.

(D) Buildings constructed of metal shall be prohibited, except as provided in Section 154.84.6(C)(2).

(E) Roofs may be pitched, use stepped parapet walls, three dimensional cornices, dimensioned or integrally-textured materials, or be sloped with overhangs and brackets. Parapets shall not exceed more than one-third (1/3) the height of the supporting wall.

(F) Entryway features are required at the primary entrance to the structure and shall include elements such as: covered entries, integral planters, awnings, raised corniced parapets over the door, arches, or architectural details such as tile work and moldings that are integrated into the building structure and design.

(G) The architectural style, materials, color and design on the front elevation shall be applied to all elevations of the structure adjacent to any public street, primary internal drive or residential use.

154.84.7 SIGNAGE REGULATIONS.

No sign may be posted on public property or within the public right-of-way along public roads, except village corporation signs, highway directional or regulatory signs and traffic safety signs erected and maintained by public agencies. All signs shall be placed in such manner that they will not obstruct the vision of drivers with regard to oncoming or intersecting traffic on any public or private roads or driveways. Only the following types of signs are permitted.

(A) *Building Signs.* Any business or other permitted nonresidential use shall be permitted one-half (0.5) square foot of Building Sign surface area for each foot of building frontage that fronts a public right-of-way or the façade that contains the main entrance to the building and such building signage shall be located on the façade from which the measurement is taken. Building signage of a commercial or advertising nature shall not be permitted for residential uses.

(B) *Freestanding Signs*. Businesses and/or centers containing multiple businesses shall be permitted a maximum of one monument sign for the business or center for the joint use of all tenants for which the facility is designed, including any outlots, subject to the following criteria.

1. Signs shall be allowed only for parcels with at least one hundred fifty (150) feet of frontage adjoining a public street.
2. All freestanding signs shall be monument style ground mounted signs.
3. Freestanding signs shall not exceed 8 feet in height.

4. The sign shall be setback a minimum of 5 feet from all public rights-of way and private access easements and a minimum of 20 feet from a lot line of any residentially zoned or used property.
5. Signs shall have a message area of not more than 50 square feet for nonresidential uses or 32 square feet for attached residential developments.
6. Electronic message centers/Electronic signs and internally illuminated signs shall be prohibited.

(C) *Other Permitted Signs.*
1. Church or public building bulletin boards not exceeding 10 square feet in area.
2. Temporary signs on over 40 inches from the ground and not exceeding 6 square feet in area, the purpose of which is to communicate information about the lease or sale of a building or lot, which signs shall be removed as soon as the property is leased or sold.
3. Small announcements or professional signs not over one square foot in area.
4. Highway or directional and traffic safety signs erected and maintained by public agencies.
5. Outdoor election signs, provided that they may not be erected prior to four weeks before the day of the election and that the owner of the property on which the sign is located must cause the sign to be removed within 72 hours after the election; a sign permitted under this section shall not exceed 12 square feet in area and the aggregate of all signs placed on any parcel of real property in one ownership shall not exceed 60 square feet, nor shall they be posted such that the bottom edge of each sign is more than 40 inches from the ground. All such signs shall be placed in such manner that they will not obstruct the vision of drivers with regard to oncoming or intersecting traffic on any public or private roads or driveways.
6. Temporary signs associated with an approved temporary use not exceeding 10 square feet in area.

154.84.8 AMBERLEY GREEN DISTRICT (AGD) DESIGNATION PROCESS.

Establishment of an Amberley Green District (AGD) designation and all subsequent development and redevelopment within an established AG district shall be conducted in accordance with the following processes.

(A) *Concept Plan Submission.* The submission of a Concept Plan is required as the initial process for establishment of the AGD district. The applicant is encouraged to engage in informal consultations with the Village Building Commissioner prior to preparing the Concept Plan, it being understood that no statement or representation by the Building Commissioner shall be binding upon the Village. The applicant shall prepare a Concept Plan and shall submit the number of copies of this Concept Plan as specified by the Building Commissioner along with the completed application to the Planning Commission for consideration. This Concept Plan submission shall contain the following:

1. A written text setting forth in detail the criteria and conditions which the developer will follow in determining final elevations, locations of improvements, maximum slope, size, density, character and management of the development for the purposes of a Final Development Plan.
2. An existing conditions map showing existing topography, including the location of natural features such as creeks, ponds, significant stands of trees and other nature features of note requiring special consideration, as well as man-made features including easements, roads, sewer lines, adjacent property lines and all existing structures located on the property.
3. A preliminary development plan map of the property showing land use, general topography and physical features and the following information:
    a. Property boundaries;
    b. Proposed street plan indicating all surrounding streets and access points as well any private streets or walking trails;
    c. Proposed pedestrian circulation system including sidewalks and hike/bike trails;
    d. General location and size of different land use areas;
    e. Density levels or maximum building size proposed for each area;
    f. General location of schools, parks or other community facility sites, if any
    g. Setback and height requirements for each area;
    h. Proposed drainage plan;
    i. General utility layout;
    j. Parking layout for non-residential uses;
    k. Preliminary geotechnical data indicating soil types for any area containing slopes in excess of 20%;
    l. Any other information specifically requested by the Village to adequately review the proposed AGD district.
4. A written description of the management of any open spaces or common areas describing the form of organization to be followed in the establishment of a property owners' association in the event that the care and maintenance of such common areas is to be the responsibility of the property owners. This description shall also include any proposed covenants and restrictions designed to govern open spaces or other common areas.
5. Time schedule of projected development if construction is to extend beyond a two (2) year time period.

(B) *Village Planning Commission Review and Recommendation.* The Village Planning Commission shall study the application and Concept Plan and shall hold a public hearing within thirty-five (35) days of the time of application. Following this public hearing, the Commission shall make a report to the Village Council recommending approval, approval with modification, or disapproval and the reasons therefore. The Commission may explicitly impose special conditions relating to any pertinent development characteristics as needed in making a recommendation. The Commission shall also have categorical ability to recommend varying or relaxing the standards of this chapter and the Zoning Ordinance as part of the recommendation provided that any such request is found to meet the intent of the AGD district.

(C) *Conditions of Approval.* Upon receipt of the recommendation of the Village Planning Commission, the Village Council shall study and review the proposed Concept Plan and shall approve, modify, or disapprove the application on the basis of (1) all application requirements have been satisfied, and (2) finding that the following specific conditions are met:

1. That each individual section of development, as well as the total development, can exist as an independent unit capable of creating an environment of sustained desirability and stability or that adequate assurance will be provided that such objective will be attained;
2. That the uses proposed will not be detrimental to present and potential surrounding uses, but will have a beneficial effect which could not be achieved under other zoning districts in these regulations;
3. That the internal streets and thoroughfares proposed are suitable and adequate to carry anticipated traffic and that a traffic study has been completed to ensure adequate capacity for traffic in the vicinity of the development if requested by the Building Commissioner, Planning Commission, or Village Council;
4. That any part of a development not used for structures, parking and loading areas or streets shall be landscaped or otherwise improved;
5. The development will not impose an undue burden on public services and facilities such as fire and police protection.
6. That the density of each individual phase of the development, as well as the density of the entire project shall not exceed the maximum allowable density as permitted in the AGD district.

(D) *Village Council Action.* Council shall have thirty-five (35) days from the date of the report and recommendation of the Planning Commission to hold a public hearing for consideration of the Concept Plan. Action by the Village Council shall be as follows:

1. If from the facts presented, the Council is unable to make the necessary findings specified in Section 154.84.8(C), Conditions of Approval, the application shall be denied or returned to the applicant for clarification. In taking action, the Council may deny the Concept Plan or may approve said plan subject to specified amendments.

Council shall also have categorical ability to vary or relax the standards of this chapter and the Zoning Ordinance as part of the approval provided that any such request is found to meet the intent of the AGD district. If the application is approved by Council, the approval of the Concept Plan shall be limited to the general acceptability of the land uses proposed, density levels and their interrelationship, and shall not be construed to endorse precise location of uses, configuration of parcels, or engineering feasibility which are to be determined in subsequent preparation of detailed site development plans. Approval of the Concept Plan shall constitute the creation of a separate "AGD" Zoning District. The new zoning designation shall replace any existing zoning classification.

2. At the time of adopting any Ordinance establishing an "AGD" District, the Council shall make appropriate arrangements with the applicant, which will ensure the accomplishment of the public improvements and reservation of common open space of the public improvements shown on the approved Concept Plan.

(E) *Final Development Plan Approval Process.* Once the Concept Plan has been approved by the Council, a Final Development Plan for each section of the overall development must be reviewed and approved by the Building Commissioner prior to the issuance of any Zoning Certificate. The Final Development Plan shall be in accordance with the original Concept Plan; shall be prepared for the applicant by a professionally competent engineer, architect and/or landscape architect; and shall include the following:

1. Site plan indicating lot lines, building outlines, off-street parking and loading spaces, pedestrian walkways and vehicular circulation.
2. Preliminary building plans, including floor plans and exterior elevations.
3. Landscaping and buffering plans.
4. Evidence that the development will not impose an undue burden on public services and facilities such as fire and police protection.
5. Specific engineering plans, including site grading, street improvements, drainage and utility improvements and extensions as necessary.

Approval of each Final Development Plan for each unit of an AGD district shall be valid for one (1) year. No Zoning Certificate or Building Permit shall be issued for any structure within the AGD district until the final Subdivision Plat has been recorded with the County Recorder, if applicable.

(F) *Amendments to Approved Concept and Final Development Plans.* An approved Concept Plan or Final Development Plan within the AGD district may be amended by the following the procedures:

1. Minor Adjustments. Minor adjustments to an approved Concept Plan or Final Development Plan which become necessary because of field conditions, detailed engineering data, topography, or critical design criteria may be authorized by the Building Commissioner. These minor adjustments may be permitted, provided that they do not increase density, do not including any variances to the Zoning Code, decrease

the number of parking spaces, or allow buildings closer to abutting residential property lines.

2. Major Adjustments. Changes to an approved Concept Plan or Final Development Plan determined to be major adjustments not authorized above and not including any modification of written conditions of approval contained in a Village Council Ordinance shall require review and approval by the Village Planning Commission.

(G) *Appeals*.

1. Any party aggrieved by the administrative decision of the Building Official concerning a Final Development Plan or Minor Adjustment to a Final Development Plan may appeal within 30 days of the date of the decision to the Village Planning Commission.
2. Any other appeal of the legislative action of Village Council concerning a Concept Plan or the administrative action of the Planning Commission concerning a Major Adjustment may be appealed following the procedures for such appeal as outlined in the Ohio Revised Code.

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **December 9, 2020**

RE: **Authorizing Contract for Property & Casualty Insurance**

ITEM: Resolution 2020-32, Authorizing a Contract with Zurich for Property & Casualty Insurance

ACTION REQUESTED: By motion, **adopt Resolution 2020-32** to authorize payment of the Zurich premium for Village property and casualty insurance.

PURPOSE: To insure Village property and assets.

Michael Fishel of Assured Partners represents the Village for property and casualty insurance and is compensated $13,000 annually for his risk management services. His firm has represented the Village since 2006 handling the Village's risk management program.

In December 2011, the Village contracted with Argonaut for property and casualty insurance when Mr. Fishel sought proposals from various carriers in preparing Amberley's insurance renewal. Our 2011-12 rate was $62,550 which was $32,729 less in premium than the previous year. The Village continued its insurance coverage with Argonaut and in 2015, Michael Fishel solicited bids from a variety of carriers to determine how competitive Argonaut's rate was for the Village. Seven carriers declined to quote the Village property and casualty insurance services after seeing the current rate being paid by the Village. The Village continued additional annual terms with Argonaut to insure the Village for property and casualty insurance up through 2019. Last December, the Village entered into an agreement with Zurich with our premium decreasing, initially estimated to be by $7,029 but ending up being $5,600 less as our exposures went up driving up the premium.

The Village has managed our risks which has enabled our costs to be kept down despite a large claim in 2014 for frozen water pipes that burst which settled for $118,000, the equivalent of 2 full years of premiums. Here is the Village's insurance premium history for the last 10 years:

Year	Premium
2020	$73,551 (proposed)
2019	69,113
2018	74,712
2017	73,094
2016	71,605
2015	70,884
2014	69,552
2013	65,874
2012	63,955
2011	62,550
2010	96,966

2009	97,438
2008	$103,483

Managing our risks has greatly benefited the Village in numerous areas but most obviously on premium. The Village will be paying $73,551 for next year's premium. Part of the increase can be attributed to two claims: vehicle accident and tennis court damage from a wind storm. Both filed claims were paid in 2020, which resulted in $36,061 of expenses.

The Finance Committee met with Mr. Fishel and discussed the renewal. The Finance Committee recommends the adoption of Resolution 2020-32 authorizing payment of our $73,551 premium to the firm of Zurich for property and casualty insurance.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2020-32

RESOLUTION AUTHORIZING THE VILLAGE MANAGER TO ENTER INTO A CONTRACT WITH ZURICH FOR PROPERTY AND CASUALTY INSURANCE

WHEREAS, the Finance Committee met with Michael Fishel of Neace Lukens, the Village's insurance consultant, for the provision of property and casualty insurance coverage to the Village;

WHEREAS, Mr. Fishel successfully negotiated the cost of insurance premiums and certain deductibles which resulted in significant savings to the Village;

WHEREAS, the Finance Committee recommended that the Village accept the proposal of Zurich under the negotiated terms;

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

SECTION 1: That the Village Manager be, and hereby is, authorized and directed to enter into a contract on behalf of the Village to purchase insurance coverage from Zurich, in accordance with the recommendations of the Finance Committee, for the provision of property and casualty insurance for one year.

SECTION 2: That the Village pay Zurich a premium of $73,351 for said insurance coverage from the Village's General Fund.

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

Passed this _____ day of __________, 2020.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Resolution Vote:
Moved: _____ Second: _________

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of __________________ 2020, 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

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **December 11, 2020**

RE: **Approval of Village Use of Coronavirus Relief Funds**

ITEM: Resolution 2020-33, In Support of the Uses of Coronavirus Relief Funds Implemented by Amberley Village Staff

ACTION REQUESTED: By motion, adopt **Resolution 2020-33** in support of Village uses of CARES Act relief funds received.

PURPOSE: In June 2020, Governor Dewine signed HB 481 which began the distribution of Coronavirus Aid, Relief and Economic Security (CARES) Act funds to local communities. CARES money was intended for local governments that were hit financially by the coronavirus pandemic to have access to critical funds needed to combat the pandemic and recover from its effects. The money can only be spent on direct coronavirus-related expenses, and not used to cover lost tax revenues stemming from the related economic crisis. Since that time, Amberley has received more than $248,000 in Coronavirus Relief Funds (CRF) and will be reimbursed by Hamilton County for $81,000 more in necessary COVID expenses.

At the time the Village was informed of our pending distributions, Council was required to pass a resolution (Resolution 2020-23) which stated the Village would comply with Federal guidelines regarding the expenditure of CARES Act funds. After passing this resolution, the Finance Committee asked that staff provide a detailed accounting of how the funds were used. Resolution 2020-33 provides that information.

Council's adoption of Resolution 2020-33 will assist the Village during the audit of CARES money to show how the funds were spent and an additional layer of endorsement that the funds were applied appropriately.

The Finance Committee reviewed this resolution and recommends adoption.

PASSED:
BY:

RESOLUTION NO. 2020-33

RESOLUTION IN SUPPORT OF THE USES OF CORONAVIRUS RELIEF FUNDS IMPLEMENTED BY AMBERLEY VILLAGE STAFF

WHEREAS, in July, 2020, Amberley Village Council passed a resolution requesting its share of the County Coronavirus Relief Distribution Fund, and

WHEREAS, in the Resolution, No. 2020-23, Council affirmed that all funds received would be expended only to cover costs consistent with requirements of the Cares Act, and

WHEREAS, the Village Council requests an accounting of how the funds were used to verify funds were dispensed for services and equipment that meet the criteria described in the CARES Act.

NOW THEREFORE BE IT RESOLVED BY THE Council of Amberley Village, State of Ohio, seven (7) members elected hereto concurring that Council does affirm that all funds encumbered and expended from the County Coronavirus Relief Distribution Fund were made in accord with the CARES Act and were used as follows

SECTION 1: Wages and benefits for the Service Department during the time they served as full-time firefighters, a substantially different use from their regular duties as well as quarantine pay and COVID sick time within the limitations set by the CARES Act. Wages and benefits for police personnel substantially dedicated to dealing with COVID.

SECTION 2: Furniture and equipment to meet various COVID needs: easily sanitized chairs for use in Council chambers and the Village Manager's office, work stations to double as eating tables in the Maintenance kitchen as well as individual computers for their use, outdoor tables and chairs for the area outside the admin kitchen, wireless mics for dispatch, additional turnout gear to allow for sanitization and a set of dive team gear so both divers have their own equipment, a Lucas Device for performing hands-free chest compressions, and fitness equipment for the workout room to enable first responders to stay fit when outside gyms are unavailable.

SECTION 3: Touchless updates such as self-opening doors, touchless faucets, soap dispensers, and drinking fountains, a touchless walk-through metal detector, thermal temperature scanners for entrances so that meetings and Mayor's Court that are held in the municipal building are safe. Also needed in this regard are signs, six-foot distancing reminders, hand sanitizer dispensers, and mic covers. A fenced Port-o-let was put in place for the convenience of those using the walking track and part since there is no access to the Municipal Building at this time.

SECTION 4: To facilitate remote meetings, certain services and equipment are required. Zoom and Vimeo are services that enable the Village to conduct Council meetings remotely, upgrades to internet service were needed to give us the speed required, a live stream of BZA meetings, which the Village has never recorded or live streamed before, had to be facilitated. Web cams were also needed for Village computers to access remote meetings. Video camera equipment was also purchased so the Village could produce some of the notification videos in-house. This helps the Village's efforts to keep residents informed of what we are doing and what they need to do to remain safe in this volatile situation. The Village has purchased lawn signs, produced a video, and mailed out a special newsletter devoted to COVID information. The Village is updating our website to make it easier for residents to access needed information, to make payments and to fill out and submit forms.

SECTION 5: Cleaning supplies, cleaning equipment—hand sanitizer, Clorox wipes, sprayers, air purifier, cruiser detailing and HEPA filters for the firing range were purchased. Personal protective equipment was purchased—face masks, face shields, gloves, and digital thermometers were purchased.

Passed this _____ day of __________, 2020.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Resolution Vote:
Moved: _____ Second: _________

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of __________________ 2020, 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

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **December 11, 2020**

RE: **Amending Appropriations**

ITEM: Ordinance 2020-20, Amending Appropriations for Fiscal Year 2020

ACTION REQUESTED: By motion, adopt **Ordinance 2020-20** amending appropriations in several funds.

PURPOSE: Each year in December, all revenue and expenditures for the current year are reviewed to ensure that the Village has not exceeded the allowable appropriations in any fund. Appropriations may not be more than Total Estimated Resources. Total Estimated Resources consist of the remaining balance in each fund at the end of the current year plus anticipated revenue for the following year. Since this is calculated before the end of the year, it is often necessary to reduce appropriations if Total Estimated Resources do not meet expectations. If revenue exceeds the amount anticipated, the Village may choose to increase appropriations in order to make use of the additional revenue. Several Funds need to be adjusted this year:

1. Because health insurance rates change during the year, it is difficult to determine what is needed. The Employees Health Insurance Fund #9902 needs to be increased by $2,641.14.

2. Revenue in the Mayor's Court Custodial Fund was less than anticipated; the Mayor's Court Custodial Fund #9901 must be reduced by $14,321.

3. The Police Levy Fund #2902 exceeded anticipated revenue by $47,000. In order to make use of this money, an additional $47,000 must be appropriated in this fund.

4. The Kenwood SWJEDZ Custodial Fund #9904 missed expectations by $77,000, The Kenwood SWJEDZ Custodial Fund #9904 appropriations must be reduced by $77,000.

5. The Kenwood SWJEDZ Escrow Custodial Fund #9905 must increase appropriations by $2,400 to cover anticipated refund requests.

Because the Village is anticipating large Street programs over the next several years, the Finance Committee recommended that an additional $100,000 should be transferred to the #2011 Street Fund in 2020. In most years, the Village transfers $200,000 a year to the Street Fund to subsidize the cost of Street programs. That amount was reduced for 2020 to $100,000 because additional money was needed in the Capital Projects Fund. Since the unencumbered General Fund balance is higher than anticipated, it was determined it would be beneficial to transfer the extra amount this year.

There was a small amount of money left in the PSAP 911 Fund #2903 at the end of 2019. This amount was to be appropriated this year in order to empty the fund so it may be closed. This appropriation was overlooked at the beginning of the year, so it is necessary to appropriate the balance in this fund ($438.39)

When preparing the General Fund #1000 budget each year, appropriations are separated into various object groups. The Personal Services and Employee Fringe Benefits object groups are considered separately and may not be used for anything else unless the money is reallocated to the other object groups. This year the Village was able to use some of the CARES Act money to cover wages for employees doing substantially different work from normal or for those who are substantially dedicated to dealing with COVID. The Village wishes to reallocate some of the money budgeted for these employees and use it for other necessary expenditures. $95,000 will be reallocated.

The Village received some redistributed funds from the Coronavirus Relief Fund and in order to use the funds, they must be appropriated. When the Village originally started receiving these funds, we were directed that they should be pooled with all of the funds accumulating interest, and all funds must be spent by December 30. Since we do not know the exact amount of additional interest that will be earned before it is all disposed of, the Auditor recommended we estimate the amount of interest and add it to the appropriations with the understanding there will be a reporting of the exact amounts to Council in January. The Village is appropriating $3,948.83 plus an estimate of $140 to cover any interest accrued.

The Finance Committee met on December 7 and recommended adoption of this ordinance.

If you have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2020-20

ORDINANCE AMENDING APPROPRIATIONS FOR THE FISCAL YEAR 2020

WHEREAS, it being necessary to reallocate funds within the General Fund (#1000) from wages and benefits to cover other necessary expenditures, and,

WHEREAS, it being necessary to appropriate and transfer certain Village funds so that sufficient monies will be available for obligations to be met in the Street Fund (#2011), and,

WHEREAS, it being necessary to appropriate funds in the PSAP 911 Fund (#2903) so that sufficient monies will be available make a final purchase from this fund, and

WHEREAS, it being necessary to amend appropriations to be in line with revenues received, and,

WHEREAS, it being necessary to amend appropriations in the Coronavirus Relief Fund (#2151) to reflect additional revenue and accrued interest received, and, understanding these appropriations may need to be slightly adjusted depending on the exact amount of interest received, and

WHEREAS, the Village has previously budgeted funds for expenditures for the fiscal year 2020 and,

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

SECTION 1: That the appropriations in the following funds be reduced or increased for the purpose of matching appropriations to received revenue:

Employee Health Insurance Custodial Fund #9902 be increased $2,641.14
Police Levy Fund #2902 be increased $47,000
Mayor's Court Custodial Fund #9901 be reduced $14,321
Kenwood JEDZ Custodial Fund #9906 be reduced by $77,000
Kenwood JEDZ Escrow Agency Fund be increased $2,400

SECTION 2: That appropriations in the (#1000) General Fund be increased by $100,000 to enable an additional transfer to the Street Fund (#2011) in that amount.

SECTION 3: That funds ($95,000) within the General Fund (#1000) may be reallocated from the Personal Services and Employee Fringe Benefits object groups to other object groups for obligations to be met.

SECTION 4: That appropriations in the (#2903) PSAP 911 Fund be made in the amount of $438.39 to enable an obligation to be met.

SECTION 5: That appropriations in the (#2151) Coronavirus Relief Fund be increased by $3948.83 as well as an estimated amount of $140 to cover any accrued interest received. The final amount of interest recorded will be reported to Village Council at the January Council meeting.

SECTION 6: That in accordance with Village Charter Article IX, Section 1, and Article X, Section 4, this ordinance may be passed upon a single reading and shall become effective forthwith on its adoption.

Passed this _____ day of __________, 2020.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

Muething	______
Wolf	______
Bardach	______
Conway	______
Hattenbach	______
Kamine	______
Warren	______

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2020, the foregoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

____

Tammy Reasoner, Clerk of Council

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **December 11, 2020**

RE: **Annual Appropriations Ordinance**

ITEM: Ordinance 2020-21, Making Appropriations for the Expenses of the Village of Amberley for Fiscal Year 2021

ACTION REQUESTED: By motion, adopt **Ordinance 2020-21** to make appropriations for anticipated expenditures during the fiscal year ending December 31, 2021.

PURPOSE: To fund Village operations and appropriate monies for 2021.

The Annual Operating Budget is one of the most important documents that a legislative body will approve all year. It sets policy and ultimately reflects the values of the Village by directing our limited financial resources to accomplish the major goals and objectives for the coming year. Staff began working on the 2021 Budget in October and finalized the proposed budget in December when it was presented to the Finance Committee.

Reflecting on items from **2020:**

- Earnings tax for 2020 will fall slightly short of our $3 million estimate; collections should be approximately $2,915,000.
- The 2020 estimate of revenues and expenses, made in November 2019, projected a General Fund net gain of $1,752. However, the Village is likely to end the year with at least $350,000. Two factors drove this outcome: reduction of planned expenditures outlined in April 2020 due to COVID-19, and the infusion of CARES funding from the State and County that offset expenses.
- In April 2020, staff identified the most likely consequence of the pandemic as an earnings tax loss of approximately $500,000. As of the end of November, our earnings tax collections for 2020 trailed 2019 by only $500. Staff also believed General Fund revenues could see a decrease between $551,860 and $978,000 from our estimated revenues of $5.6 million. In reality, the Village will likely see increased revenues totaling $5,750,000.
- Areas where the Village realized increased revenue included the $130,000 signing bonus of extending our cell tower lease and the sale of land for Lewis Animal Hospital, a net gain of $187,700.
- One area where our revenue exceeded our estimate was property tax where the Village received $40,098 more than what was estimated by the County Auditor.
- The other area for increased revenues, although booked as miscellaneous, non-operating is $86,602 received from the Bureau of Worker's Compensation. The Village expects to also receive a dividend check yet this month.
- The most significant impact was the receipt of $329,600 in CARES funds that enabled the Village to address unanticipated costs due to the pandemic but also afforded the Village the opportunity to utilize funds for some salaries and benefits.
- Also in April, staff identified between $149,000 and $230,750 worth of supplies, materials, and capital in the General Fund that could be deferred or cut from the 2020

General Fund Budget. This reduction in spending greatly minimized any risk associated with the financial fall out of COVID-19.
- The General Fund unencumbered balance peaked in October 2020 at $6.2 million, with the lowest balance being $4.6 million in January 2020.

2021 Revenue

- The Village's largest revenue source for operations is the earnings tax. The estimate for 2021 is $3 million, the same amount estimated in 2020.
- The second-largest revenue source for the Village is the police levy, which is separate from the General Fund and, for 2021, will provide approximately 38% of the necessary dollars for the Police Department. It is estimated by the County Auditor to generate $1,333,600 next year.
- The third-largest source of revenue is property tax estimated by the County Auditor to generate $1,039,011 next year.
- The total General Fund revenue is estimated at $5,400,364 for 2021.
- The anticipated General Fund unencumbered balance at the beginning of 2021 is estimated at $6 million and is estimated to be $5.6 million at the end of 2021 since expenses are projected to slightly exceed revenues.

2021 Budget

The proposed General Fund budget for 2021, which totals $5,754,979, funds existing Village services. To provide Village services, the staffing funded in the 2021 Budget includes 35 full-time positions:

18	Police/fire officers
5	Clerks/dispatchers
5	Administrative positions (Administration)
7	Service personnel/firefighters (Maintenance)
35	Total

Part-time Police dispatch is budgeted at $61,200 with a continued emphasis on minimizing time spent by officers on dispatch. $70,000 has been budgeted for court/police overtime. The purchase of two replacement cruisers plus changeover costs for a total of $101,587, $28,500 for cruiser fuel, and $33,750 for training are some of the items in the Police Budget. In the Capital Budget, Police are earmarked for $5,000 for gun lights, $8,500 for taser replacements, and $6,500 for cruiser camera software upgrades which will accommodate body cameras when they are purchased. With police levy revenues accounted for in a separate fund, the levy pays approximately 38% of police costs. A General Fund subsidy in the amount of $2,178,032 for 2021 will reflect the General Fund's contribution towards the Police budget in the amount of $3,511,632, meaning the police levy will cover approximately $1.3 million.

The Fire Department budget reflects the Village's unique program of a combined police/fire and maintenance/fire. Fire pay, training, grant assistance, and hose testing have been included in the budget for a total of $323,802. In the Village capital budget, $19,500 has been budgeted under Fire for replacement fire hydrants as part of the 2021 Street Program.

The Maintenance Department budget funds significant supplies and materials to perform services like brush chipping, leaf removal, and snow and ice control. The department operates with 7 personnel who double as firefighters. $30,000 has been budgeted for overtime related to snow and ice, leaf removal, and weather-related events. Due to an ample supply of salt, the Village has budgeted only $10,000 for salt as opposed to the typical $85,000. The Maintenance Department will continue to remove dead or hazardous trees in the right of way and budgeted $40,000 for this purpose. Other items budgeted include $22,000 for fuel, $27,000 for contracted right-of-way mowing along with $10,000 for debris hauling (logs and leaves) at the Village compost site. In the Village capital budget, $57,000 has been budgeted to replace a Bobcat skid steer, $35,000 to replace the Village brine maker, and $12,000 towards a shared salt conveyor with other communities.

The Administrative and other portions of the budget fund current staffing levels, promotional opportunities, legal fees, and $100,000 for tax refunds. Similar to 2020, the budget reflects the $25,000 for consulting services which will be necessary as Village-owned land develops. Other items in the 2021 Budget include maintenance expenses at Amberley Green, utilities, and improvements at the Municipal Building Park. A contingency line item of $20,000 has been included for any unanticipated items.

The Village has been very satisfied with the EMS services provided by the City of Reading and the second year of our contract increases by 5% for a total of $189,000. The Village waste collection contract increases in 2021 and $241,220 has been budgeted for this expense.

A transfer in the amount of $45,000, up from $40,000 in 2020, has been budgeted for accrued time liability for employees eligible for retirement. A $200,000 transfer to the Street Fund and $100,000 to the Capital Fund has also been budgeted for a total of $345,000 in General Fund transfers. A $765,000 street program is anticipated in 2021 and a capital budget of $163,500.

For comparison purposes, the proposed 2021 budget is 2.58% greater than what was budgeted for 2020. Revenues estimated for 2021 are 11% less than in 2020 due to lower Local Government Funds, JEDZ revenues, and interest. In addition, there are no additional cash infusions like the Village experienced in 2020 from the cell tower extension and sale of land.

For non-general funds which include categories like Street Maintenance, Mayor’s Court Computer, Police Levy, Employee Accrued Time, Storm Water Utility, and Capital Projects, funds have been appropriated either to the existing or anticipated fund balance or anticipated revenues.

There are several attachments that accompany this memo:

1. Ordinance No. 2020-21, making appropriations for all funds for the fiscal year 2021.
2. Anticipated General Fund revenue for 2021 with a historical listing of revenue collected in 2016, 2017, 2018, 2019, and original 2020 estimate of revenue and status of collections as of October 31, 2020.
3. The 2021 General Fund Budget (Financial Worksheet) includes previous years' expenses from 2016, 2017, 2018, 2019 and year-to-date through October 31, 2020.
4. The 2021 General Fund Budget Summary provides greater detail of the sources and use of funds.

5. Capital Budget summary for 2021.
6. Comparison of 2020 Budget vs. 2021 Budget.

The Finance Committee met on December 1 and December 7 to review and deliberate the 2021 Budget and recommends Council adoption.

If you should have any questions, please let me know.

PASSED:
BY:

ORDINANCE NO. 2020-21

AN ORDINANCE MAKING APPROPRIATIONS FOR THE EXPENSES OF THE VILLAGE OF AMBERLEY FOR THE FISCAL YEAR 2021

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

SECTION 1: There is hereby appropriated from the #1000 General Fund, certified by the Hamilton County Budget Commission for the year 2021 the sums set forth in the column titled "Appropriations" for the various accounts hereinafter specified for the payment of expenses and obligations of the Village of Amberley Village for the fiscal year 2021.

ACCOUNT	APPROPRIATION
SECURITY OF PERSONS & PROPERTY	$ 2,501,834.00
PUBLIC HEALTH	201,108.00
BASIC UTILITY SERVICES	241,220.00
PROPERTY MAINTENANCE	2,000.00
TRANSPORTATION	984,248.00
GENERAL GOVERNMENT	1,459,569.00
CONTINGENT	20,000.00
TRANSFER FROM GENERAL FUND	345,000.00
TOTAL GENERAL FUND APPROPRIATIONS	**$ 5,754,979.00**

Of that amount, $3,358,050.00 is appropriated for wages and benefits.

SECTION 2: There is hereby appropriated from the #2011 Street Maintenance and Repair Fund the sum of $1,085,578.00 for expenditures relating to street maintenance and repair.

SECTION 3: There is hereby appropriated from the #2091 Law Enforcement Trust Fund the sum of $30,000.00 for the use of drug education and enforcement to be determined by the Police Chief throughout the year.

SECTION 4: There is hereby appropriated from the #2101 Permissive Motor Vehicle License Tax Fund the sum of $50,000.00 for street maintenance and repair expenditures.

SECTION 5: There is hereby appropriated from the #2131 Police & Fire Pension Special Revenue Fund the sum of $52,000.00 for police and fire pension expenditures.

SECTION 6: There is hereby appropriated from the #2901 Mayor's Court Computer Fund the sum of $7,500.00 for expenditures relating to Mayor's Court.

SECTION 7: There is hereby appropriated from the #2902 Police Levy Fund the sum of $1,333,600.00 for expenditures relating to Police wages and benefits.

SECTION 8: There is hereby appropriated from the #2904 Employee Severance Fund the sum of $286,610.00 for expenditures related to employee retirements.

SECTION 9: There is hereby appropriated from the #2905 We Thrive Grant Fund the sum of $3,121.71 for expenditures related to the We Thrive Grant.

SECTION 10: There is hereby appropriated from the #2907 Mercy Tax Increment Equivalent Fund the sum of $147,785.00 for designated expenses.

SECTION 11: There is hereby appropriated from the #4901 Capital Projects Fund the sum of $209,447.00 for expenditures related to capital equipment.

SECTION 12: There is hereby appropriated from the #5901 Storm Water Utility Fund the sum of $200,000.00 for storm water projects to be determined by Council throughout the year of which $15,000.00 is designated for wages and benefits.

SECTION 13: There is hereby appropriated from the #9101 Unclaimed Monies Fund the sum of $15,267.00 for payments related to unclaimed funds.

SECTION 14: There is hereby appropriated from the #9901 Mayor's Court Agency Fund the sum of $100,679.00 for expenditures related to Mayor's Court.

SECTION 15: There is hereby appropriated from the #9902 Employee Health Insurance Fund the sum of $65,000.00 for expenditures relating to employee health insurance contributions to premiums.

SECTION 16: There is hereby appropriated from the #9903 Valley Band Escrow Fund the sum of $20,162.60 for expenditures related to the French Park radio tower site.

SECTION 17: There is hereby appropriated from the #9904 Kenwood SWJEDZ Agency Fund the sum of $975,000.00 for expenditures related to the Kenwood SWJEDZ.

SECTION 18: There is hereby appropriated from the #9905 Kenwood SWJEDZ Escrow Agency Fund the sum of $25,000.00 for expenditures related to the Kenwood Escrow Agency Fund.

SECTION 19: There is hereby appropriated from the #9906 Kenwood SWJEDZ Long-Term Maintenance Agency Fund the sum of $7000.00 for expenditures related to Kenwood SWJEDZ Long-Term Maintenance.

<u>SECTION 20</u>: The amount appropriated for the various funds shall not be exceeded unless the specific authority of Council by Ordinance is granted making additional appropriations or authorizing transfer from one account to another.

<u>SECTION 21</u>: The Village Manager is hereby authorized to incur obligations against the foregoing appropriations and to make and approve expenditures therefrom in accordance with the provisions set forth in the Village Charter.

<u>SECTION 22</u>: The Clerk of Council is hereby directed to forward a certified copy of this Ordinance to the Auditor of Hamilton County, Ohio.

<u>SECTION 23</u>: That in accordance with Village Charter Article VII, Section 4, this ordinance may be passed upon a single reading and shall become effective forthwith on its adoption.

Passed this _____ day of __________, 2020.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Ordinance Vote:
Moved: _____ Seconded: _________

Muething ______
Wolf ______
Bardach ______
Conway ______
Hattenbach ______
Kamine ______
Warren ______

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of _____________, 2020, the foregoing Ordinance was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Ordinance at all of the places of public notice as designed by Sec. 31.40(B), Code of Ordinances.

____
Tammy Reasoner, Clerk of Council

REVENUE

Fund Classification: General Fund

Description	2016	2017	2018	2019	Budget 2020	Actual 10/31/2020	2021
Property and Other Local Taxes							
Real Estate Tax							
1000-110-0000 - General Property Tax - Real Estate	$954,420.01	$953,552.43	$1,054,168.52	$1,020,719.91	$1,014,715.00	$1,054,813.40	$1,039,011.00
Real Estate Tax Total	$954,420.01	$953,552.43	$1,054,168.52	$1,020,719.91	$1,014,715.00	$1,054,813.40	$1,039,011.00
Municipal Income Tax							
1000-130-0000 - Municipal Income Tax	$3,569,790.05	$2,737,955.62	$2,503,499.11	$2,906,112.08	$3,000,000.00	$2,604,750.63	$3,000,000.00
Municipal Income Tax Total	$3,569,790.05	$2,737,955.62	$2,503,499.11	$2,906,112.08	$3,000,000.00	$2,604,750.63	$3,000,000.00
State Shared Taxes							
Local Government							
1000-211-0000 - Local Government Distribution	$58,224.38	$58,886.87	$60,758.61	$64,575.04	$64,118.41	$53,046.76	$55,881.77
Local Government Total	$58,224.38	$58,886.87	$60,758.61	$64,575.04	$64,118.41	$53,046.76	$55,881.77
Inheritance Tax							
1000-221-0000 - Inheritance Tax	$22,152.80	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Inheritance Tax Total	$22,152.80	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation							
1000-231-0000 - Property Tax Allocation	$147,211.74	$147,214.87	$158,537.44	$156,827.70	$157,115.00	$156,459.93	$157,959.00
Property Tax Allocation Total	$147,211.74	$147,214.87	$158,537.44	$156,827.70	$157,115.00	$156,459.93	$157,959.00
Other - State Shared Taxes and Permits							
1000-224-0000 - Liquor and Beer Permit Fees	$2,230.90	$784.00	$2,652.30	$1,642.90	$1,500.00	$595.00	$1,500.00
1000-290-0000 - Other - State Shared Taxes and Permits	$6,916.13	$2,509.01	$0.00	$7,131.00	$15,000.00	$11,361.90	$15,000.00
1000-290-0011 - Other - State Shared Taxes and Permits{JEDZ}	$109,804.69	$119,812.58	$126,802.24	$121,189.04	$120,000.00	$86,524.78	$110,100.00
Other - State Shared Taxes and Permits Total	$118,951.72	$123,105.59	$129,454.54	$351,365.68	$357,733.41	$307,988.37	$340,440.77
Intergovernmental							
1000-411-0000 - Federal - Restricted	$0.00	$4,040.00	$1,390.50	$462.50	$0.00	$2,003.00	$0.00
1000-422-0000 - State - Restricted	$0.00	$5,259.60	$10,675.00	$0.00	$0.00	$5,636.70	$0.00
1000-422-0015 - State - Restricted (HTF Commander)				$44,390.69	$11,000.00	$35,458.49	$35,000.00
1000-422-0021 - State - Restricted{OAC 109:2-18-04 TRAINING}	$1,360.00	$3,520.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-422-0022 - State - Restricted{FIRE TRAINING}	$10,800.00	$0.00	$2,900.00	$2,900.00	$0.00	$0.00	$0.00
1000-422-0041 - State - Restricted{K-9}	$3,937.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Description	2016	2017	2018	2019	2020	Actual 10/31/2020	2021
1000-440-0000 - Grants or Aid (Non-Federal and Non-State)	$0.00	$0.00	$30,000.00	$20,000.00	$43,200.00	$43,200.00	
1000-490-0000 - Other - Intergovernmental	$16,844.09	$16,933.19	$10,646.49	$13,294.53	$13,000.00	$14,188.67	$14,000.00
1000-490-0015 - Other - Intergovernmental{HTF COMMANDER}	$0.00	$20,230.43	$110,958.36	$83,721.64	$113,000.00	$73,223.23	$90,000.00
1000-490-0017 - Other - Intergovernmental{HC REA DISTRIBUTION}	$0.00	$0.00	$9,901.36	$0.00	$0.00	$0.00	$0.00
Intergovernmental Total	$32,941.09	$49,983.22	$176,471.71	$166,788.36	$180,200.00	$173,710.09	$139,000.00
Special Assessments							
1000-390-0000 - Other - Special Assessments	$858.75	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-390-0071 - Other - Special Assessments{Property Maintenance}	$230.00	$0.00	$287.50	$1,404.93	$0.00	$1,679.36	$0.00
Special Assessments Total	$1,088.75	$0.00	$287.50	$1,404.93	$0.00	$1,679.36	$0.00
Charges for Services							
1000-512-0000 - Contracts for Police Protection	$6,799.48	$8,797.48	$9,636.47	$10,948.30	$8,500.00	$13,120.47	$14,000.00
1000-514-0000 - Garbage and Trash	$190,095.44	$212,915.79	$254,920.68	$238,049.15	$226,000.00	$196,263.03	$241,220.00
1000-519-0000 - Other - General Government Contracts	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
1000-523-0000 - Recreation Entry Fees	$795.00	$3,697.00	$815.00	$3,060.00	$1,800.00	$1,764.00	$3,000.00
1000-529-0000 - Other - Cultural and Recreational Programs	$2,975.00	$1,475.00	$1,650.00	$1,850.00	$1,800.00	$700.00	$1,800.00
1000-541-0000 - Consumer Rent	$120,729.21	$90,459.12	$90,459.12	$91,073.44	$220,000.00	$220,459.10	$108,551.00
1000-541-0025 - Consumer Rent{Mercy Land Lease}	$0.00	$3,125.00	$9,375.00	$15,625.00	$12,500.00	$3,125.00	$12,500.00
1000-541-0035 - Consumer Rent{COMMUNITY ROOM}	$0.00	$0.00	$300.00	$725.00	$0.00	$0.00	$0.00
1000-590-0000 - Other - Charges for Services	$5,024.01	$2,519.90	$1,496.35	$1,737.21	$3,000.00	$127.00	$1,500.00
Charges for Services Total	$326,418.14	$322,989.29	$368,652.62	$363,068.10	$473,600.00	$435,558.60	$382,571.00
Fines, Licenses and Permits							
1000-612-0000 - Court Fines	$69,395.44	$85,967.00	$68,235.00	$69,698.90	$70,000.00	$52,207.10	$70,000.00
1000-612-0051 - Court Fines{MAYOR'S COURT CREDIT CARD FEES}	$372.00	$726.00	$648.00	$753.00	$700.00	$972.00	$1,000.00
1000-619-0000 - Other - Fines and Forfeitures	$35.10	$245.00	$0.00	$0.00		$200.00	$0.00
1000-625-0000 - Cable Franchise Fees	$56,681.44	$56,424.40	$60,296.68	$58,941.63	$59,000.00	$49,238.17	$59,000.00
1000-629-0000 - Other - Licenses and Permits	$54,875.20	$53,373.00	$55,006.00	$54,560.00	$55,000.00	$49,795.95	$55,000.00
1000-629-0027 - Other - Licenses and Permits{CELLULAR UNITS-ALARMS	$0.00	$0.00	$1,808.00	$2,997.00	$4,000.00	$2,621.00	$4,000.00
1000-690-0000 - Other - Fines, Licenses and Permits	$0.00	$0.00	$10.00	$0.00	$0.00	$0.00	$0.00
Fines, Licenses and Permits Total	$181,359.18	$196,735.40	$186,003.68	$186,950.53	$188,700.00	$155,034.22	$189,000.00
Earnings on Investments							
1000-701-0000 - Interest	$45,892.06	$55,662.74	$95,577.45	$130,814.00	$120,000.00	$100,213.78	$80,000.00
Earnings on Investments Total	$45,892.06	$55,662.74	$95,577.45	$130,814.00	$120,000.00	$100,213.78	$80,000.00

Description	2016	2017	2018	2019	2020	Actual 10/31/2020	2021
Miscellaneous							
1000-820-0000 - Contributions and Donations	$500.00	$250.00	$10,650.00	$150.00	$0.00	$960.00	$0.00
1000-820-0023 - Contributions and Donations{HC DIVE TEAM}	$0.00	$75,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-820-0030 - Contributions and Donations{ICE CREAM SOCIAL}	$0.00	$0.00	$7,950.00	$7,200.00	$8,000.00	$13,250.00	$10,000.00
1000-820-0032 - Contributions and Donations{BENCH & TREE MEMORIAL	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-820-0041 - Contributions and Donations{K-9}	$5,600.00	$600.00	$3,513.00	$318.00	$0.00	$409.00	$0.00
1000-892-0000 - Other - Miscellaneous Non-Operating	$10,106.25	$73,104.32	$71,222.33	$66,298.58	$3,000.00	$138,817.62	$3,000.00
Miscellaneous Total	$16,206.25	$148,954.32	$93,335.33	$73,966.58	$11,000.00	$153,436.62	$13,000.00
Total Revenue	$5,474,656.17	$4,795,040.35	$4,826,746.51	$5,422,592.91	$5,567,181.82	$5,196,691.76	$5,396,863.54
Sale of Fixed Assets							
1000-961-0000 - Sale of Fixed Assets	$18,206.56	$3,990.86	$2,696.10	$3,500.00	$275,804.00	$189,754.40	$3,500.00
Sale of Fixed Assets Total	$18,206.56	$3,990.86	$2,696.10	$3,500.00	$275,804.00	$189,754.40	$3,500.00
Transfers - In							
1000-931-0000 - Transfers - In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Transfers - In Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Advances - In	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Special Items							
1000-981-0000 - Special Items	$0.00	$4,900.00	$0.00	$0.00	$0.00	$0.00	
Special Items Total	$0.00	$4,900.00	$0.00	$0.00	$0.00	$0.00	
Extraordinary Items							
1000-982-0000 - Extraordinary Items	$0.00	$5,613.37	$0.00	$0.00	$0.00	$0.00	
Extraordinary Items Total	$0.00	$5,613.37	$0.00	$0.00	$0.00	$0.00	
TOTAL			$4,829,442.61	$5,426,092.91	$6,118,789.82	$5,386,446.16	$5,400,363.54

AMBERLEY VILLAGE, HAMILTON COUNTY

Financial Worksheet - Program / Object

Working Budget 2020

Fund Classification:

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021	
Expenditures									
Police Enforcement									
Salaries									
1000-110-100-0000 - Personal Services	$1,775,885.35	$1,915,874.36	$2,051,703.21	$2,084,540.29	$2,093,122.00	$2,067,411.96	$1,782,568.74	$2,210,321.00	
1000-110-100-0015 - Personal Services HTF	$0.00	$11,846.17	$89,697.48	$91,969.46	$93,845.00	$93,845.00	$78,385.99	$96,660.00	
Salaries Total	$1,775,885.35	$1,927,720.53	$2,141,400.69	$2,176,509.75	$2,186,967.00	$2,161,256.96	$1,860,954.73	$2,306,981.00	
Employee Fringe Benefits									
1000-110-211-0000 - Ohio Public Employees Retirement System	$41,715.27	$52,569.30	$51,773.03	$56,518.30	$54,219.00	$54,219.00	$45,166.69	$55,289.00	
1000-110-213-0000 - Medicare	$25,068.18	$26,619.72	$28,759.13	$29,345.27	$30,102.00	$30,102.00	$25,192.88	$31,782.00	
1000-110-213-0015 - Medicare HTF	$0.00	$169.68	$1,261.19	$1,293.32	$1,361.00	$1,361.00	$1,111.25	$1,500.00	
1000-110-215-0000 - Ohio Police and Fire Pension Fund	$235,687.01	$254,597.68	$359,406.66	$272,143.96	$277,625.00	$271,540.00	$229,460.50	$323,724.00	$52,000 Pension Fund
1000-110-215-0015 - Ohio Police and Fire Pension Fund HTF	$0.00	$2,310.00	$17,473.50	$17,934.01	$18,300.00	$18,300.00	$14,065.22	$18,849.00	
1000-110-220-0000 - Insurance Benefits	$238,341.34	$245,856.08	$245,515.62	$235,666.60	$254,278.00	$279,876.15	$215,254.33	$296,618.00	
1000-110-220-0015 - Insurance Benefits{HTF COMMANDER}	$0.00	$1,429.08	$7,654.16	$7,894.37	$9,486.00	$9,486.00	$8,638.64	$18,562.00	
1000-110-225-0000 - Workers' Compensation	$33,687.81	$35,581.16	$29,292.63	$28,895.91	$31,107.00	$21,248.85	$21,248.85	$35,577.00	
1000-110-225-0015 - Workers' Compensation{HTF COMMANDER}		$0.00	$1,168.47	$1,153.19	$1,456.00	$1,456.00	$1,152.39	$1,666.00	
Employee Fringe Benefits Total	$574,499.61	$619,132.70	$742,304.39	$650,844.93	$677,934.00	$687,589.00	$561,290.75	$783,567.00	
Contractual Services									
1000-110-320-0000 - Communications, Printing and Advertising	$59,818.39	$74,392.74	$80,860.80	$83,943.01	$83,980.00	$83,980.00	$68,899.62	$83,950.00	
1000-110-348-0000 - Training Services	$20,205.24	$17,398.66	$26,015.39	$16,377.25	$26,250.00	$12,795.00	$12,108.53	$33,750.00	
1000-110-348-0021 - Training Services{OAC 109:2-18-04 TRAINING}	$1,155.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
1000-110-350-0000 - Insurance and Bonding Services	$31,526.15	$31,556.80	$32,685.29	$29,270.60	$34,610.00	$34,610.00	$400.00	$35,237.00	
1000-110-391-0000 - Dues and Fees	$2,637.11	$2,783.51	$2,971.50	$2,311.50	$2,500.00	$2,500.00	$2,370.00	$2,500.00	
1000-110-394-0000 - Machinery, Equipment & Furniture	$4,518.62	$678.14	$412.45	$1,299.13	$2,500.00	$2,500.00	$645.01	$2,500.00	
1000-110-399-0000 - Other - Other Contractual Services	$17,198.20	$24,178.41	$31,402.12	$34,994.11	$42,010.00	$54,510.00	$44,052.00	$39,310.00	
2902-110-340-0000 - Auditor Expenses-Police Levy	$19,150.98	$18,332.84	$15,432.75	$14,618.06	$15,500.00	$16,055.04	$16,055.04	$16,500.00	
Contractual Services Total	$156,209.69	$169,321.10	$189,780.30	$182,813.66	$207,350.00	$206,950.04	$144,530.20	$213,747.00	
Supplies and Materials									
1000-110-400-0000 - Supplies and Materials	$75,359.77	$80,931.61	$78,664.26	$78,809.94	$77,500.00	$100,260.00	$82,423.82	$79,000.00	
1000-110-420-0041 - Operating Supplies and Materials{K-9}	$5,191.09	$1,647.79	$2,500.00	$633.69	$3,750.00	$3,750.00	$2,534.60	$4,750.00	
1000-110-433-0000 - Repairs and Maintenance of Motor Vehicles	$33,010.65	$26,782.37	$22,370.67	$21,225.96	$25,000.00	$33,695.00	$30,675.11	$22,000.00	
Supplies and Materials Total	$113,561.51	$109,361.77	$103,534.93	$100,669.59	$106,250.00	$137,705.00	$115,633.53	$105,750.00	
Capital Outlay									
1000-110-520-0000 - Equipment	$12,573.45	$9,876.90	$15,345.75	$0.00	$0.00	$0.00	$0.00	$0.00	
1000-110-520-0023 - Equipment{HC DIVE TEAM}	$0.00	$74,821.60	$178.40	$0.00	$0.00	$0.00	$0.00	$0.00	
1000-110-550-0000 - Motor Vehicles	$68,000.00	$100,057.53	$57,276.94	$49,134.70	$43,914.00	$48,914.00	$36,490.79	$101,587.00	
Capital Outlay Total	$80,573.45	$184,756.03	$72,801.09	$49,134.70	$43,914.00	$48,914.00	$36,490.79	$101,587.00	

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021
Police Enforcement Program Total:	$2,700,729.61	$3,010,292.13	$3,249,821.40	$3,159,972.63	$3,222,415.00	$3,242,415.00	$2,718,900.00	$3,511,632.00
Allocation to the Police Levy Fund:	$1,655,874.34	$1,704,712.14	$1,343,553.80	$1,311,941.60	$1,299,124.00	$1,299,124.00	$990,366.88	$1,333,600.00
From General Fund	$1,044,855.27	$1,305,579.99	$1,906,267.60	$1,848,031.03	$1,923,291.00	$1,943,291.00	$1,728,533.12	$2,178,032.00
Fire Fighting, Prevention and Inspection								
Salaries								
1000-120-100-0000 - Personal Services	$196,238.53	$204,247.33	$178,156.36	$181,730.15	$245,940.00	$245,940.00	$147,841.47	$204,000.00
Salaries Total	$196,238.53	$204,247.33	$178,156.36	$181,730.15	$245,940.00	$245,940.00	$147,841.47	$204,000.00
Employee Fringe Benefits								
1000-120-211-0000 - Ohio Public Employees Retirement System	$6,928.63	$8,196.26	$6,724.23	$6,587.09	$10,404.00	$10,404.00	$3,925.37	$9,000.00
1000-120-213-0000 - Medicare	$2,891.22	$2,950.76	$2,603.83	$2,638.75	$3,000.00	$3,000.00	$2,159.50	$2,958.00
1000-120-215-0000 - Ohio Police and Fire Pension Fund	$23,000.00	$31,337.02	$25,376.69	$26,264.69	$34,000.00	$34,000.00	$20,265.73	$32,000.00
1000-120-220-0000 - Insurance Benefits				$0.00	$4,565.00	$4,565.00	$0.00	$0.00
1000-120-225-0000 - Workers' Compensation	$3,152.68	$3,180.61	$2,608.96	$2,574.08	$2,500.00	$2,500.00	$1,978.70	$2,860.00
Employee Fringe Benefits Total	$35,972.53	$45,664.65	$37,313.71	$38,064.61	$54,469.00	$54,469.00	$28,329.30	$46,818.00
Contractual Services								
1000-120-320-0000 - Communications, Printing and Advertising	$5,303.09	$6,043.30	$5,377.91	$5,884.72	$6,100.00	$6,100.00	$3,974.97	$6,100.00
1000-120-348-0000 - Training Services	$14,289.58	$8,472.32	$10,158.08	$9,942.68	$11,000.00	$6,500.00	$3,672.50	$11,000.00
1000-120-350-0000 - Insurance and Bonding Services	$4,785.61	$4,789.68	$5,000.00	$4,725.84	$5,665.00	$5,665.00	$0.00	$5,835.00
1000-120-391-0000 - Dues and Fees	$435.00	$970.00	$460.00	$850.00	$1,000.00	$1,000.00	$500.00	$1,000.00
1000-120-399-0000 - Other - Other Contractual Services	$19,138.48	$20,025.33	$28,151.10	$24,026.31	$25,500.00	$25,500.00	$18,742.16	$25,549.00
Contractual Services Total	$43,951.76	$40,300.63	$49,147.09	$45,429.55	$49,265.00	$44,765.00	$26,889.63	$49,484.00
Supplies and Materials								
1000-120-400-0000 - Supplies and Materials	$23,493.05	$29,006.32	$14,594.92	$20,067.23	$25,000.00	$25,000.00	$19,012.68	$8,500.00
1000-120-432-0000 - Repairs and Maintenance of Machinery & Equip	$17,677.84	$13,533.25	$12,482.28	$17,994.48	$22,500.00	$17,500.00	$8,016.91	$15,000.00
Supplies and Materials Total	$41,170.89	$42,539.57	$27,077.20	$38,061.71	$47,500.00	$42,500.00	$27,029.59	$23,500.00
Capital Outlay								
1000-120-520-0000 - Equipment	$11,200.00	$12,300.00	$10,936.15	$37,300.39	$4,500.00	$4,500.00	$4,544.00	$0.00
Capital Outlay Total	$11,200.00	$12,300.00	$10,936.15	$37,300.39	$4,500.00	$4,500.00	$4,544.00	$0.00
Fire Fighting, Prevention and Inspection Program Total:	$328,533.71	$345,052.18	$302,630.51	$340,586.41	$401,674.00	$392,174.00	$234,633.99	$323,802.00
Security of Persons and Property Program Total:	$1,373,388.98	$1,650,632.17	$2,208,898.11	$2,188,617.44	$2,324,965.00	$2,335,465.00	$1,963,167.11	$2,501,834.00
Payment to County Health District								
1000-210-340-0000 - Hamilton County Health District	$10,417.14	$10,670.75	$10,907.98	$11,667.90	$11,906.00	$11,906.00	$11,905.92	$12,108.00
Contractual Services Total	$10,417.14	$10,670.75	$10,907.98	$11,667.90	$11,906.00	$11,906.00	$11,905.92	$12,108.00
Payment to County Health District Program Total:	$10,417.14	$10,670.75	$10,907.98	$11,667.90	$11,906.00	$11,906.00	$11,905.92	$12,108.00

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021
1000-290-340-0000 - Paramedic Contract	$140,000.00	$144,200.00	$148,530.00	$153,000.00	$180,000.00	$180,000.00	$135,000.00	$189,000.00
Contractual Services Total	$140,000.00	$144,200.00	$148,530.00	$153,000.00	$180,000.00	$180,000.00	$135,000.00	$189,000.00
County Health District Program Total:	$140,000.00	$144,200.00	$148,530.00	$153,000.00	$180,000.00	$180,000.00	$135,000.00	$189,000.00
Public Health Services Program Group Total:	$150,417.14	$154,870.75	$159,437.98	$164,667.90	$191,906.00	$191,906.00	$146,905.92	$201,108.00
Property Maintenance								
1000-390-340-0071 - Professional Services - Property Maintenance				$1,265.18	$2,550.00	$2,550.00	$437.24	$2,000.00
Contractual Services Total					$2,550.00	$2,550.00	$437.24	$2,000.00
Other Leisure Time Activities Program Total					$2,550.00	$2,550.00	$437.24	$2,000.00
Refuse Collection and Disposal								
1000-563-398-0000 - Garbage and Trash Removal	$206,581.11	$194,298.18	$209,343.68	$229,164.00	$225,960.00	$225,960.00	$210,195.44	$241,220.00
Contractual Services Total	$206,581.11	$194,298.18	$209,343.68	$225,960.00	$225,960.00	$225,960.00	$210,195.44	$241,220.00
Waste Collection Program Total:	$206,581.11	$194,298.18	$209,343.68	$225,960.00	$225,960.00	$225,960.00	$210,195.44	$241,220.00
Other Transportation								
Salaries								
1000-690-100-0000 - Personal Services	$395,670.03	$393,934.92	$425,350.93	$451,064.01	$448,139.00	$448,139.00	$334,143.83	$455,984.00
Salaries Total	$395,670.03	$393,934.92	$425,350.93	$451,064.01	$448,139.00	$448,139.00	$334,143.83	$455,984.00
Employee Fringe Benefits								
1000-690-211-0000 - Ohio Public Employees Retirement System	$50,715.37	$57,865.07	$59,334.46	$63,141.49	$62,481.00	$62,481.00	$42,011.45	$63,838.00
1000-690-213-0000 - Medicare	$5,515.90	$5,437.10	$5,913.39	$6,299.20	$6,499.00	$6,499.00	$4,634.77	$6,612.00
1000-690-220-0000 - Insurance Benefits	$90,159.73	$97,944.80	$95,375.92	$92,908.71	$110,454.00	$110,454.00	$76,836.59	$137,211.00
1000-690-225-0000 - Workers' Compensation	$8,633.34	$6,996.53	$5,471.98	$5,397.62	$6,934.00	$5,488.11	$5,488.11	$8,162.00
Employee Fringe Benefits Total	$155,024.34	$168,243.50	$166,095.75	$167,747.02	$186,368.00	$184,922.11	$128,970.92	$215,823.00
Contractual Services								
1000-690-310-0000 - Utilities	$2,341.68	$4,584.73	$3,054.12	$3,039.07	$6,500.00	$6,500.00	$2,558.97	$6,500.00
1000-690-320-0000 - Communications, Printing and Advertising	$4,868.75	$5,885.18	$6,162.21	$6,160.37	$6,415.00	$6,415.00	$4,629.50	$7,221.00
1000-690-348-0000 - Training Services	$2,586.80	$2,747.40	$1,180.01	$3,288.33	$7,000.00	$7,000.00	$2,390.97	$7,000.00
1000-690-350-0000 - Insurance and Bonding Services	$15,512.72	$15,993.60	$16,503.00	$15,136.76	$18,025.00	$18,025.00	$60.00	$18,570.00
1000-690-391-0000 - Dues and Fees	$633.00	$1,044.09	$1,035.00	$752.00	$1,250.00	$1,500.00	$531.00	$1,250.00
1000-690-399-0000 - Other - Other Contractual Services	$65,189.96	$50,311.59	$57,969.86	$61,176.55	$86,500.00	$86,500.00	$54,453.08	$91,500.00
Contractual Services Total	$91,132.91	$80,566.59	$85,904.20	$89,553.08	$125,690.00	$125,940.00	$64,623.52	$132,041.00
Supplies and Materials								
1000-690-400-0000 - Supplies and Materials	$94,961.72	$60,002.26	$52,994.62	$99,633.25	$122,100.00	$127,100.00	$107,912.97	$46,900.00
1000-690-431-0000 - Repairs and Maintenance of Buildings and Land	$49,538.35	$57,243.80	$68,606.36	$56,703.60	$73,000.00	$67,650.00	$39,517.92	$73,000.00
1000-690-432-0000 - Repairs and Maintenance of Machinery & Equip	$44,282.69	$32,518.29	$51,679.02	$35,220.36	$45,000.00	$45,000.00	$36,302.68	$45,000.00
Supplies and Materials Total	$188,782.76	$149,764.35	$173,280.00	$191,557.21	$240,100.00	$239,750.00	$183,733.57	$164,900.00

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021
Capital Outlay								
1000-690-520-0000 - Equipment	$14,305.68	$14,960.69	$4,130.00	$7,123.06	$14,500.00	$14,500.00	$0.00	$15,500.00
Capital Outlay Total	$14,305.68	$14,960.69	$4,130.00	$7,123.06	$14,500.00	$14,500.00	$0.00	$15,500.00
Transportation Program Group Total:	$844,915.72	$807,470.05	$854,760.88	$907,044.38	$1,014,797.00	$1,013,251.11	$711,471.84	$984,248.00
Manager and Administrative Offices								
Salaries								
1000-710-100-0000 - Personal Services	$315,475.82	$324,913.70	$334,569.35	$341,657.23	$385,553.00	$385,553.00	$300,992.29	$393,450.00
Salaries Total	$315,475.82	$324,913.70	$334,569.35	$341,657.23	$385,553.00	$385,553.00	$300,992.29	$393,450.00
Employee Fringe Benefits								
1000-710-211-0000 - Ohio Public Employees Retirement System	$40,251.46	$48,743.58	$46,513.54	$45,486.91	$53,670.00	$53,670.00	$38,134.86	$55,083.00
1000-710-213-0000 - Medicare	$4,543.40	$4,607.15	$4,753.38	$4,735.16	$5,676.00	$5,676.00	$4,161.36	$5,706.00
1000-710-220-0000 - Insurance Benefits	$34,818.22	$36,212.76	$36,995.81	$44,869.52	$48,828.00	$48,828.00	$38,809.30	$54,643.00
1000-710-225-0000 - Workers' Compensation	$5,866.91	$5,469.02	$4,577.23	$4,517.29	$5,945.00	$4,705.35	$4,705.35	$6,982.00
1000-710-240-0000 - Unemployment						$3,000.00	$2,042.91	
Employee Fringe Benefits Total	$85,479.99	$95,032.51	$92,839.96	$99,608.88	$114,119.00	$115,879.35	$87,853.78	$122,414.00
Contractual Services								
1000-710-320-0000 - Communications, Printing and Advertising	$8,994.00	$13,936.10	$15,329.18	$15,854.20	$19,860.00	$21,060.00	$15,533.44	$21,460.00
1000-710-340-0000 - Professional and Technical Services	$74,700.86	$34,084.94	$46,682.18	$35,136.74	$59,460.00	$59,460.00	$54,725.37	$40,000.00
1000-710-348-0000 - Training Services	$3,986.46	$7,181.92	$8,326.95	$7,882.57	$9,000.00	$9,000.00	$2,847.71	$6,000.00
1000-710-350-0000 - Insurance and Bonding Services	$6,070.01	$6,199.88	$6,550.00	$5,641.39	$6,283.00	$6,283.00	$400.00	$6,060.00
1000-710-391-0000 - Dues and Fees	$11,662.95	$11,509.87	$12,482.06	$10,315.78	$12,150.00	$12,150.00	$8,736.69	$12,150.00
1000-710-394-0000 - Machinery, Equipment & Furniture	$5,175.58	$2,174.66	$3,500.55	$4,709.82	$4,400.00	$4,400.00	$3,672.81	$4,400.00
Contractual Services Total	$110,589.86	$75,087.37	$92,870.92	$79,540.50	$111,153.00	$112,353.00	$85,916.02	$90,070.00
Supplies and Materials								
1000-710-400-0000 - Supplies and Materials	$2,858.74	$2,843.29	$2,942.88	$4,783.12	$4,500.00	$4,500.00	$3,160.94	$4,500.00
1000-710-400-0011 - Supplies and Materials{JEDZ}	$298.00	$189.00	$0.00	$0.00	$300.00	$300.00	$59.88	$300.00
1000-710-432-0000 - Repairs and Maintenance of Machinery & Equip	$0.00	$0.00	$0.00	$0.00	$500.00	$500.00	$91.78	$500.00
Supplies and Materials Total	$3,156.74	$3,032.29	$2,942.88	$4,783.12	$5,300.00	$5,300.00	$3,312.60	$5,300.00
Manager and Administrative Offices Program Total:	$514,702.41	$498,065.87	$523,223.11	$525,589.73	$616,125.00	$619,085.35	$478,074.69	$611,234.00
Council Activities								
Salaries								
1000-715-100-0000 - Personal Services	$10,450.00	$10,650.00	$10,700.00	$10,400.00	$10,800.00	$10,800.00	$8,682.00	$10,800.00
Salaries Total	$10,450.00	$10,650.00	$10,700.00	$10,400.00	$10,800.00	$10,800.00	$8,682.00	$10,800.00
Employee Fringe Benefits								
1000-715-211-0000 - Ohio Public Employees Retirement System	$609.00	$735.00	$672.00	$777.00	$1,500.00	$1,500.00	$595.00	$1,500.00
1000-715-212-0000 - Social Security	$297.60	$297.60	$297.60	$297.60	$300.00	$300.00	$248.00	$300.00

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021
1000-715-213-0000 - Medicare	$139.21	$139.20	$139.20	$150.16	$185.00	$185.00	$126.91	$185.00
1000-715-225-0000 - Workers' Compensation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-715-252-0000 - Travel and Transportation	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Employee Fringe Benefits Total	$1,045.81	$1,171.80	$1,108.80	$1,224.76	$1,985.00	$1,985.00	$969.91	$1,985.00
Contractual Services								
1000-715-300-0000 - Contractual Services	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-715-320-0000 - Communications, Printing and Advertising	$10,110.43	$11,847.01	$9,471.36	$11,143.51	$16,135.00	$16,135.00	$10,511.42	$16,645.00
1000-715-350-0000 - Insurance and Bonding Services	$2,326.67	$2,450.44	$2,525.00	$2,191.08	$2,550.00	$2,550.00	$0.00	$2,627.00
1000-715-391-0000 - Dues and Fees	$16,020.00	$17,710.00	$25,180.00	$16,919.92	$24,100.00	$24,100.00	$18,092.00	$30,700.00
1000-715-399-0000 - Other - Other Contractual Services	$13,983.91	$10,620.93	$15,906.40	$15,757.21	$26,050.00	$25,290.00	$17,339.29	$26,050.00
Contractual Services Total	$42,441.01	$42,628.38	$53,082.76	$46,011.72	$68,835.00	$68,075.00	$45,942.71	$76,022.00
Supplies and Materials								
1000-715-400-0000 - Supplies and Materials	$1,925.14	$2,291.80	$748.45	$1,283.41	$2,750.00	$1,500.00	$539.59	$1,500.00
1000-715-400-0030 - Supplies and Materials{ICE CREAM SOCIAL}	$0.00	$0.00	$9,023.17	$9,550.00	$10,000.00	$13,250.00	$13,249.71	$10,000.00
Supplies and Materials Total	$1,925.14	$2,291.80	$9,771.62	$10,833.41	$12,750.00	$14,750.00	$13,789.30	$11,500.00
Council Program Total:	$55,861.96	$56,741.98	$74,663.18	$68,469.89	$94,370.00	$95,610.00	$69,383.92	$100,307.00
Mayor's Court								
Contractual Services								
1000-720-399-0000 - Other - Other Contractual Services	$18,335.00	$19,460.00	$19,040.00	$22,457.46	$27,550.00	$27,350.00	$16,962.23	$27,550.00
Contractual Services Total	$18,335.00	$19,460.00	$19,040.00	$22,457.46	$27,550.00	$27,350.00	$16,962.23	$27,550.00
Supplies and Materials								
1000-720-400-0000 - Supplies and Materials	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Supplies and Materials Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Mayor's Court Program Total:	$18,335.00	$19,460.00	$19,040.00	$22,457.46	$27,550.00	$27,350.00	$16,962.23	$27,550.00
Treasurer								
Salaries								
1000-725-100-0000 - Personal Services	$1,487.50	$1,512.50	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,235.00	$1,500.00
Salaries Total	$1,487.50	$1,512.50	$1,500.00	$1,500.00	$1,500.00	$1,500.00	$1,235.00	$1,500.00
Employee Fringe Benefits								
1000-725-211-0000 - Ohio Public Employees Retirement System	$192.50	$227.50	$210.00	$210.00	$210.00	$210.00	$157.50	$210.00
1000-725-213-0000 - Medicare	$21.72	$21.72	$21.72	$21.72	$22.00	$22.00	$18.10	$22.00
1000-725-225-0000 - Workers' Compensation	$0.00	$24.47	$25.66	$25.00	$25.00	$25.00	$19.79	$19.00
Employee Fringe Benefits Total	$214.22	$273.69	$257.38	$256.72	$257.00	$257.00	$195.39	$251.00
Contractual Services								
1000-725-350-0000 - Insurance and Bonding Services	$1,192.62	$1,273.00	$1,311.00	$1,188.13	$1,150.00	$1,150.00	$0.00	$1,150.00
Contractual Services Total	$1,192.62	$1,273.00	$1,311.00	$1,188.13	$1,150.00	$1,150.00	$0.00	$1,150.00
Treasurer Program Total:	$2,894.34	$3,059.19	$3,068.38	$2,944.85	$2,907.00	$2,907.00	$1,430.39	$2,901.00

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021
Lands and Buildings								
Salaries								
1000-730-100-0000 - Personal Services	$42,474.84	$62,660.21	$53,615.44	$35,104.95	$50,000.00	$50,000.00	$25,786.29	$50,000.00
1000-730-100-0001 - Personal Services{AMBERLEY GREEN}	$2,466.26	$2,802.60	$4,964.97	$236.11	$4,000.00	$4,000.00	$1,474.19	$4,000.00
Salaries Total	$44,941.10	$65,462.81	$58,580.41	$35,341.06	$54,000.00	$54,000.00	$27,260.48	$54,000.00
Employee Fringe Benefits								
1000-730-211-0000 - Ohio Public Employees Retirement System	$5,622.15	$9,096.71	$7,506.18	$4,914.71	$7,000.00	$7,000.00	$3,349.92	$7,000.00
1000-730-211-0001 - Ohio Public Employees Retirement System{AMBERLEY GRE	$345.29	$392.37	$695.09	$33.06	$560.00	$560.00	$206.38	$560.00
1000-730-213-0000 - Medicare	$594.85	$864.51	$747.30	$494.35	$725.00	$725.00	$362.83	$725.00
1000-730-213-0001 - Medicare{AMBERLEY GREEN}	$33.44	$38.15	$71.33	$3.42	$58.00	$58.00	$19.81	$58.00
1000-730-225-0000 - Workers' Compensation	$0.00	$693.21	$796.38	$786.33	$775.00	$775.00	$613.39	$887.00
1000-730-225-0001 - Workers' Compensation{AMBERLEY GREEN}	$0.00	$65.24	$53.89	$54.47	$52.00	$0.00	$0.00	$0.00
Employee Fringe Benefits Total	$6,595.73	$11,150.19	$9,870.17	$6,286.34	$9,170.00	$9,118.00	$4,552.33	$9,230.00
Contractual Services								
1000-730-310-0000 - Utilities	$67,884.87	$61,501.01	$68,700.44	$66,218.80	$70,000.00	$70,000.00	$54,145.25	$70,000.00
1000-730-310-0001 - Utilities{AMBERLEY GREEN}	$19,146.27	$19,474.26	$18,899.72	$18,559.83	$20,000.00	$20,000.00	$17,382.70	$20,500.00
1000-730-340-0000 - Professional and Technical Services	$0.00	$12,500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
1000-730-340-0001 - Professional and Technical Services{AMBERLEY GREEN}	$6,650.00	$18,478.11	$23,493.40	$28,383.13	$35,000.00	$32,000.00	$2,642.87	$25,000.00
1000-730-350-0000 - Insurance and Bonding Services	$19,385.39	$19,987.20	$20,759.00	$18,044.12	$21,630.00	$21,630.00	$0.00	$22,279.00
1000-730-350-0001 - Insurance and Bonding Services{AMBERLEY GREEN}	$2,275.84	$2,347.20	$2,500.00	$2,148.11	$2,575.00	$2,575.00	$0.00	$2,653.00
1000-730-394-0000 - Machinery, Equipment & Furniture	$37,405.42	$37,036.52	$43,253.65	$47,010.05	$47,924.00	$47,924.00	$43,643.58	$51,403.00
1000-730-395-0001 - Land and Improvements{AMBERLEY GREEN}	$40,924.40	$38,614.40	$39,889.35	$30,314.53	$55,200.00	$58,200.00	$32,355.68	$58,440.00
Contractual Services Total	$193,672.19	$209,938.70	$217,495.56	$210,678.57	$252,329.00	$252,329.00	$150,170.08	$250,275.00
Supplies and Materials								
1000-730-400-0000 - Supplies and Materials	$18,230.21	$6,928.75	$6,876.87	$19,530.72	$30,708.00	$26,708.00	$17,454.36	$25,900.00
1000-730-400-0001 - Supplies and Materials{AMBERLEY GREEN}	$1,703.27	$633.14	$877.35	$871.33	$2,500.00	$2,500.00	$1,512.49	$3,500.00
1000-730-431-0000 - Repairs and Maintenance of Buildings and Land	$71,160.96	$57,885.12	$41,489.81	$74,054.85	$83,965.00	$87,965.00	$85,014.13	$83,615.00
1000-730-431-0001 - Repairs and Maintenance of Buildings and Land{AMBERLEY (	$794.00	$0.00	$1,468.50	$294.87	$1,000.00	$1,000.00	$140.00	$1,000.00
Supplies and Materials Total	$91,888.44	$65,447.01	$50,712.53	$94,751.77	$118,173.00	$118,173.00	$104,120.98	$114,015.00
Capital Outlay								
1000-730-520-0000 - Equipment	$6,613.00	$9,838.97	$25,859.88	$9,580.85	$20,000.00	$45,500.00	$27,516.57	$8,000.00
1000-730-520-0001 - Equipment{AMBERLEY GREEN}	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Capital Outlay Total	$6,613.00	$9,838.97	$25,859.88	$9,580.85	$20,000.00	$45,500.00	$27,516.57	$8,000.00
Lands and Buildings Program Total:	$343,710.46	$361,837.68	$362,518.55	$356,638.59	$453,672.00	$479,120.00	$313,620.44	$435,520.00
Planning Commission								
Salaries								
1000-735-100-0000 - Personal Services	$726.65	$806.68	$800.04	$800.00	$800.00	$800.00	$658.68	$800.00
Salaries Total	$726.65	$806.68	$800.04	$800.00	$800.00	$800.00	$658.68	$800.00

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021
Employee Fringe Benefits								
1000-735-211-0000 - Ohio Public Employees Retirement System	$93.20	$121.16	$111.84	$111.84	$112.00	$112.00	$83.88	$112.00
1000-735-213-0000 - Medicare	$10.56	$11.52	$11.52	$11.52	$12.00	$12.00	$9.60	$12.00
Employee Fringe Benefits Total	$103.76	$132.68	$123.36	$124.00	$124.00	$124.00	$93.48	$124.00
Planning Commission Program Total:	$830.41	$939.36	$923.40	$923.36	$924.00	$924.00	$752.16	$924.00
Solicitor								
Contractual Services								
1000-750-341-0000 - Accounting and Legal Fees	$42,759.67	$62,452.41	$46,696.78	$38,139.03	$60,000.00	$60,000.00	$45,543.90	$60,000.00
Contractual Services Total	$42,759.67	$62,452.41	$46,696.78	$38,139.03	$60,000.00	$60,000.00	$45,543.90	$60,000.00
Solicitor Program Total	$42,759.67	$62,452.41	$46,696.78	$38,139.03	$60,000.00	$60,000.00	$45,543.90	$60,000.00
Income Tax Administration								
Salaries								
1000-755-100-0000 - Personal Services	$48,054.93	$57,000.55	$59,337.83	$60,924.34	$84,867.00	$84,867.00	$62,367.15	$70,825.00
Salaries Total	$48,054.93	$57,000.55	$59,337.83	$60,924.34	$84,867.00	$84,867.00	$62,367.15	$70,825.00
Employee Fringe Benefits								
1000-755-211-0000 - Ohio Public Employees Retirement System	$6,232.80	$8,439.98	$8,237.25	$8,529.41	$11,847.00	$11,847.00	$8,061.13	$9,916.00
1000-755-213-0000 - Medicare	$646.13	$761.53	$788.54	$804.68	$1,231.00	$1,231.00	$856.05	$1,027.00
1000-755-220-0000 - Insurance Benefits	$14,595.08	$15,134.52	$15,440.30	$15,902.54	$20,257.00	$20,257.00	$15,406.26	$22,898.00
1000-755-225-0000 - Workers' Compensation	$856.04	$956.63	$799.80	$789.11	$1,312.00	$1,049.54	$1,038.42	$1,257.00
Employee Fringe Benefits Total	$22,330.05	$25,292.66	$25,265.89	$26,025.74	$34,647.00	$34,384.54	$25,361.86	$35,098.00
Contractual Services								
1000-755-320-0000 - Communications, Printing and Advertising	$2,835.79	$3,390.63	$4,793.11	$5,599.32	$6,010.00	$6,510.00	$5,927.21	$6,290.00
1000-755-344-0000 - Tax Collection Fees				$1.08	$50.00	$50.00	$1.55	$50.00
1000-755-348-0000 - Training Services	$939.98	$928.00	$1,079.75	$1,000.00	$1,200.00	$1,000.00	$372.00	$1,200.00
1000-755-350-0000 - Insurance and Bonding Services	$3,983.99	$4,067.20	$4,343.00	$3,836.97	$4,000.00	$4,000.00	$0.00	$4,120.00
1000-755-391-0000 - Dues and Fees	$215.26	$213.93	$214.31	$228.46	$500.00	$380.00	$143.74	$500.00
1000-755-394-0000 - Machinery, Equipment & Furniture	$2,694.00	$2,736.00	$1,641.00	$1,680.00	$1,800.00	$1,720.00	$1,720.00	$1,800.00
Contractual Services Total	$10,669.02	$11,335.76	$12,071.17	$12,345.83	$13,560.00	$13,660.00	$8,164.50	$13,960.00
Supplies and Materials								
1000-755-400-0000 - Supplies and Materials	$142.25	$1,208.62	$28.33	$597.61	$750.00	$650.00	$18.20	$750.00
Supplies and Materials Total	$142.25	$1,208.62	$28.33	$597.61	$750.00	$650.00	$18.20	$750.00
Income Tax Administration Program Total:	$81,196.25	$94,837.59	$96,703.22	$99,893.52	$133,824.00	$133,561.54	$95,911.71	$120,633.00
Tax Refunds								
Other								
1000-760-610-0000 - Deposits Refunded	$197,415.81	$116,255.05	$101,243.20	$89,264.19	$100,000.00	$100,000.00	$76,233.35	$100,000.00
Other Total	$197,415.81	$116,255.05	$101,243.20	$89,264.19	$100,000.00	$100,000.00	$76,233.35	$100,000.00

Description	2016	2017	2018	2019	Budget Original 2020	Budget Current 2020	As of 10/31/2020	2021
Tax Refunds Program Total:	$197,415.81	$116,255.05	$101,243.20	$89,264.19	$100,000.00	$100,000.00	$76,233.35	$100,000.00
Other								
1000-790-610-0000 - Deposits Refunded	$180.00	$195.57	$0.00	$651.56	$5,000.00	$1,050.00	$1,025.00	$500.00
Other Total	$180.00	$195.57	$0.00	$651.56	$5,000.00	$1,050.00	$1,025.00	$500.00
Other Refunded Deposits Program Total:	$180.00	$195.57	$0.00	$651.56	$500.00	$1,050.00	$1,025.00	$500.00
General Government Program Group Total:	$1,257,886.31	$1,213,844.70	$1,228,079.82	$1,204,972.18	$1,489,872.00	$1,519,607.89	$1,098,937.79	$1,459,569.00
Transfers - Out								
1000-910-910-0000 - Transfers Out	$407,711.55	$390,309.75	$447,438.71	$340,000.00	$340,000.00	$340,000.00	$340,000.00	$345,000.00
Transfers - Out Total:	$407,711.55	$390,309.75	$447,438.71	$340,000.00	$340,000.00	$340,000.00	$340,000.00	$345,000.00
Contingencies								
1000-930-930-0000 - Contingencies	$7,553.67	$0.00	$0.00	$19,195.02	$20,000.00	$18,760.00	$18,500.00	$20,000.00
Contingencies Total:	$7,553.67	$0.00	$0.00	$19,195.02	$20,000.00	$18,760.00	$18,500.00	$20,000.00
Other Financing Uses								
1000-999-0000 - Other - Other Financing Uses	$0.00	$185,613.37	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Financing Uses Total:	$0.00	$185,613.37	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$4,248,454.48	$4,597,038.97	$5,107,959.18	$5,050,456.92	$5,610,050.00	$5,647,500.00	$4,489,615.34	$5,754,979.00

2021 BUDGET SUMMARY

General Fund Summary

	Projected 2020	Proposed 2021 Budget
Revenues	$5,750,000	$5,400,400
Expenses	5,400,000	5,755,000
Difference	**350,000**	**-354,600**
Beginning Unencumbered Fund Balance	5,692,710	5,700,220
Ending Unencumbered Fund Balance	**$6,042,710**	**$5,688,110**

REVENUE ASSUMPTIONS: $5,400,400

Earnings Tax:……………….. $3,000,000	**Rent: ……………………………..$108,000**
Property Tax: ………………..$1,039,011	**Waste collection:………………….. $241,220**
Rollback/Homestead:…………. $157,959	**Court fines:……………………….. $70,000**
JEDZ:………………………….. $110,100	**Interest:………………………….. $80,000**
Heroin Task Force:…………… $125,000	**Local Government Distribution:…... $70,800**

ANTICIPATED EXPENSES: $5, 754,979

Items included in the 2021 Budget (non-general fund noted in parenthesis):

Police

- **23 full time current positions which includes 18 sworn personnel (including Heroin Task Force Commander), 5 dispatch/administrative positions**
- **Training Supervisor/Sergeant vacancy/Robbins retirement all filled within 23 FT staff**
- **$70,000 overtime**
- **$61,200 part time dispatch**
- **$28,500 fuel**
- **$33,750 training**
- **$101,587 two (2) new police vehicles and change over costs**
- **$6,500 deer culling supplies**
- **$16,500 Hamilton County Auditor expense police levy**
- **$52,000 revenue in police disability and pension fund (2131)**
- **$5,000 RMR, gun lights (4901)**
- **$8,500 tasers (4901)**
- **$6,500 cruiser camera software upgrade (4901)**
- **$1,333,600 police levy (2902)**
- **$2,178,032 General Fund subsidy**

2021 BUDGET SUMMARY

Fire	
• Monthly fire pay (25 firefighters) • $11,000 fire training	• $9,000 grant assistance • $8,000 hydrant repair • $19,500 hydrants for 2021 Street Program (4901)

Maintenance	
• 7 full time current positions • 1 part time custodian service • $30,000 overtime • $40,000 tree removal in right-of-way • $10,000 salt purchase • $22,000 fuel	• $27,000 contracted right-of-way/North Site mowing • $7,000 training • $10,000 debris hauling • $57,000 replace bobcat loader (4901) • $35,000 replace brine maker (4901) • $12,000 cost sharing on salt conveyor (4901)

Administration/Council/Treasurer/Solicitor/Tax	
• 5 full time current positions • 1 part time current position • $20,000 Hamilton County Auditor's fees • $12,150 dues and fees • $15,000 general engineering • $6,000 training • $10,000 website	• $7,500 promotional materials • Memberships CLG, Comp Management, video recording fees, OML, HCML, Green Umbrella, First Suburbs, etc. • $15,000 council/ZBA videography • $10,000 ice cream social • $7,000 codification • $60,000 legal fees • $100,000 tax refunds

2021 BUDGET SUMMARY

Land and Buildings	Other
• $39,000 mowing Amberley Green • $15,000 tree removal Amberley Green • $34,365 mowing/landscaping Municipal Building • $35,000 information technology consultant • $25,000 planning for development of Village-owned property • $70,000 for utilities	• $189,000 paramedic contract • $241,220 waste collection contract • $20,000 contingencies • Transfer from general fund for accrued time liability - $45,000 (2904) • Transfer from general fund to street fund - $200,000 (2011) • Transfer from general fund to capital fund - $100,000 (4901) • $765,000 street program (2011) • $163,500 capital budget (4901) • Fund balances will be appropriated in all non-General Funds plus anticipated revenue, if any

2020 Budget vs 2021 Budget

Budget Category	Original Budget 2020	Proposed Budget 2021	Percent Difference between 2020 Original and Proposed 2021 Budget
Police Enforcement Program Total	$3,222,415	$3,511,632	8.98%
Police Allocation to the Police Levy*	1,299,124	1,333,600	2.65%
* The increase to the allocation reduced the amount of increase to the General Fund.			
Police From General Fund	1,923,291	2,178,032	13.25%
Fire Fighting	401,674	323,802	-19.39%
Payment to County Health District	11,906	12,108	1.70%
Paramedic Services	180,000	189,000	5.00%
Property Maintenance	2,550	2,000	-21.57%
Refuse Collection and Disposal	225,960	241,220	6.75%
Maintenance	1,014,797	984,248	-3.01%
Manager and Administrative Offices	616,125	611,234	-0.79%
Council	94,370	100,307	6.29%
Mayor's Court	27,550	27,550	0.00%
Treasurer	2,907	2,901	-0.21%
Lands and Buildings	453,672	435,520	-4.00%
Planning Commission	924	924	0.00%
Solicitor	60,000	60,000	0.00%
Income Tax	133,824	120,633	-9.86%
Tax Refunds	100,000	100,000	0.00%
Other Refunds	500	500	0.00%
Transfers	340,000	345,000	1.47%
Contingencies	20,000	20,000	0.00%
Total (General Fund)	$5,610,050	$5,754,979	**2.58%**

CAPITAL BUDGET 2021

		FUNDED ?	SOURCE
POLICE DEPARTMENT			
RMR, Gun Lights	$5,000.00		
Tasers	$8,500.00		
Cruiser cam software upgrade	$6,500.00		
	$20,000.00	$0.00	
FIRE DEPARTMENT			
12 HYDRANTS	$19,500.00		
	$19,500.00	$0.00	
MAINTENANCE DEPARTMENT			
Salt conveyor	$12,000.00		
Brine maker	$35,000.00		
Bob Cat	$57,000.00		
	$104,000.00	$0.00	
ADMIN			
	$0.00	$0.00	
LANDS & BUILDINGS			
HVAC Roof Unit	$20,000.00		
	$20,000.00	$0.00	
OTHER			
	$0.00	$0.00	
TOTAL:	**$163,500.00**	$0.00	
Capital Fund (4901)*	$209,447.00		
Not Funded			
Trade in			
Funded by Grants			
BALANCE	$45,947.00		

* After annual transfer (based on anticipated unencumbered balance 12/31/2020)

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **December 11, 2020**

RE: **8-Year Street Improvement Plan**

ITEM: Resolution 2020-34, Adopting an 8-Year Street Improvement Plan

ACTION REQUESTED: By motion, adopt **Resolution 2020-34** to approve the Village's Street Improvement Plan.

PURPOSE:
To accelerate street improvements.

The Village has approximately 30 lane miles of streets and each year typically spends between $300,000 and $400,000 on repaving and maintenance programs. That investment in our infrastructure has historically been funded through a combination of the general fund, license plate fees, gasoline tax, and the Village's stormwater utility fund. In an average year, the Village receives approximately $200,000 from license plate fees and gasoline tax (used only for road repairs) and typically contributes an additional $200,000 from the general fund to fund street programs. The Village is also able to utilize funds from the stormwater utility to pay for the stormwater portion of street programs, when applicable.

Although effective, this is not sufficient to eliminate the backlog of streets needing to be repaved but with the annual General Fund transfer, the Village has been able to keep pace with street paving and maintenance services each year.

The Village has several concrete base streets that have been paved over with asphalt over the years. Most of these streets are in stable condition. The streets in the North and South Farmcrest Drive neighborhood are among the concrete base streets and have been paved over several times. In addition, due to the repaving, there is little to no curb reveal and the streets need total reconstruction.

There are also streets throughout the Village that need to be repaved to keep the condition of the streets from slipping into a category whereby repairs become more expensive than resurfacing.

The Village has applied and received limited state and county grants to assist in the repaving of streets that meet certain criteria. However, the overall condition of our streets and street maintenance is the Village's responsibility therefore, relying on others to fund our infrastructure needs, is not reasonable.

In 2012, the Village embarked on an assessment of the condition of our streets using our Village Engineer, CT Consultants. The conclusion was that while 85% of our lane miles were in fair to good condition, 15% were in poor condition. The estimated cost to make the necessary repairs overall was $7.9 million with those in the poor category costing $4.6 million.

The intent of the 2012 Street Condition Report was to provide an opportunity to not only better understand our present condition but be able to provide the ability to develop an improvement plan. Despite the value of the comprehensive analysis, the Village was fiscally constrained and unable to advance additional dollars towards our infrastructure.

Village Council has long held the street program as a high priority for Amberley Village. In 2019, the analysis was updated and the Village maximized its use of resources in repaving streets by investing $2.5 million since 2012. The study revealed the Village overall still had $10.3 million of street improvements of which $6.1 million included major rehabilitation or reconstruction. The needs of Amberley's street system far exceeds our ability to fund improvements however, between 2012 and 2019, the Village went neither forward nor backward in maintaining the condition of the streets. However, there are larger projects that need to be addressed, including the major rehabilitation and reconstruction projects.

The goal of any street pavement program is to extend the life of the streets through routine maintenance. Preventative and minor rehabilitation slows pavement deterioration thus extending the useful life.

The Village's Maintenance Department performs crack filling and asphalt repairs which is a critical preventative maintenance practice. This increases our yearly road repair cost but increases the life of our streets and it eventually decreases the overall costs. With proper drainage and maintenance, the useful life of a street can extend beyond 20 years before street conditions worsen, thereby increasing our expense of making costly repairs.

Categorical repairs to Village streets fall into 4 buckets with each becoming more expensive:

1. The first bucket is preventative and includes crack sealing, pavement rejuvenators, and micro-surfacing. The cost is approximately $3.60 per square yard.
2. The second category is minor rehabilitation and includes asphalt overlay, pavement repairs, and spot curb repairs and typically costs $18 per square yard.
3. The third type is major rehabilitation and encompasses asphalt overlay, partial and full-depth repairs, curb repairs, and storm sewer reviews. This work usually costs $28 per square yard.
4. The final classification is street reconstruction which involves complete pavement reconstruction, complete curb replacement, drive apron replacement, and drainage improvements. This cost runs $132 per square yard.

All of this is to accentuate the value of keeping our streets properly maintained and prevent streets from slipping into categories where the cost significantly increases.

From the 2019 Street Condition Report, rehabilitating the existing pavement in the form of resurfacing and/or curb replacement is what is needed while other streets necessitate full replacement of the existing pavement. The extent of these improvements with engineering is estimated at $6.7 million.

Village Council has determined that a more robust street improvement program is needed to address the street conditions. Like most communities, Amberley is challenged to meet funding needs for maintaining, operating, and improving our roadway systems.

After presenting the 2019 Report to the Streets Committee and Finance Committee, staff was tasked with the development of a multi-year plan. Staff worked with CT Consultants and identified an aggressive street program that could be accomplished over an 8-year period. Staff then identified several financial considerations including a street levy, borrowing money, additional license plate fee, General Fund transfers, and special assessments.

With input from Finance Committee members, ultimately, the recommendation to the Finance Committee was a multi-step approach:

1. Effectively use our Street Fund balances
2. Utilize our Storm Water Fund balance where applicable
3. Continue transfers from the General Fund into the Street Funds
4. Adopt the additional $5 license plate fee
5. Use grants and loans
6. Utilize the Village's unencumbered General Fund Balance to cover shortfalls during this 8-year program.

With this approach, the Village would invest $6.7 million over the 8-year period and make significant advancements on our street conditions.

Exhibit A represents the 8-Year Program breaking down the streets that will be affected during this time frame. The most significant street improvements are shown however, there are years beginning in 2025 where the streets have yet to be identified. This is intentional in the sense that the Village will continue to monitor street conditions and will have some flexibility to include streets that need attention.

Exhibit B represents how the 8-Year program will be funded. There are several sources of funds being utilized by the Village: Street Funds, General Funds, Grants, Loans, and an additional $5 license plate fee.

The adoption of this 8-year Street Improvement Plan represents Council's endorsement that street improvements are the Village's priority. And while its preparation and adoption is the culmination of considerable effort, it finally accomplishes quite a few objectives of the Village. The first is a schedule for maintenance and reconstruction of Village streets at the appropriate time to extend the overall life expectancy in the most efficient and economical manner. With this plan, the Village can communicate to residents in the Farmcrest subdivision and others, when their streets will be addressed. This program also improves the quality of the Village streets in a fiscally responsible manner and implements a plan that considers both immediate and longer-term needs. This is another tangible example of how Amberley provides excellent value for your tax dollar. And finally, this program promotes transparency by informing our residents on the decision-making process involving the selection and utilization of street improvement funds throughout the Village.

The Streets, Public Utilities and Sewers Committee met recently to review the 8-year Street Improvement Plan and is recommended for Council's adoption. If approved, next month Village Council will be asked to adopt the additional $5 license plate fee.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2020-34

RESOLUTION ADOPTING STREET IMPROVEMENT PLAN

WHEREAS, the Village of Amberley strives to serve its residents and business in the most effective and efficient manner possible through its budgeting process;

WHEREAS, the Village recognizes the importance of maintaining and improving the quality of its streets and other infrastructure for the benefit and safety of its residents and visitors;

WHEREAS, a 2012 report and a subsequent 2019 report from the Village's engineering experts, CT Consultants, concluded that it will cost approximately $6.7 million to rehabilitate, resurface, and replace the streets in the Village which are in the poorest condition;

WHEREAS, the Village has many capital maintenance and improvement projects that will need to be funded over the next several years;

WHEREAS, the Village has traditionally funded the maintenance and improvement of streets through the Village's Street Fund, with supplemental contributions from the General Fund, it is apparent that the needs of the Village's streets far exceed the Village's ability to fund maintenance and improvements under the existing funding model;

WHEREAS, the Streets, Public Utilities & Sewers Committee, Finance Committee, and staff, in cooperation with CT Consultants, have worked to develop a comprehensive Street Improvement Plan to fund a street improvements program over the next eight (8) years, which plan includes diversifying and increasing the sources of funding used for street maintenance, repair, and improvements;

WHEREAS, the components of the Street Improvement Plan are set forth in Exhibits A and B to this Resolution, which set forth the streets that will be scheduled for repair or replacement and the manner in which those improvements will be funded;

WHEREAS, the Streets, Public Utilities & Sewer Committee met recently to discuss the Street Improvement Plan and recommends that Council vote for its adoption.

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

SECTION 1: That Council hereby approves and adopts the Street Improvement Plan recommended by the Streets, Public Utilities & Sewers Committee, as set forth in more detail in Exhibits A and B to this Resolution, which are adopted and incorporated by reference herein.

SECTION 2: That Council, by and through its respective committees and staff, periodically review the implementation and administration of the Street Improvement Plan to ensure that is being implemented in accordance with its terms and criteria and in the best interests of the Village's residents.

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

Passed this _____ day of __________, 2020.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Resolution Vote:
Moved: _____ Second: _________

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of __________________ 2020, 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

AMBERLEY VILLAGE MULTI-YEAR STREET PROGRAM
2021 - 2028

DATE: 10/29/20
PROJECT: 190553

consultants engineers architects planners

Item No.	Spec. No.	Item	Length		Construction Cost	Storm Cost	Roadway Cost
		2021					
		SECTION ROAD - Aracoma to Knoll	5,860		$318,300.00		$318,300.00
		WINDING WAY	3,140		$171,450.00	$2,500.00	$168,950.00
		ESTHER DRIVE	849		$130,200.00	$60,000.00	$70,200.00
		FAIR ACRES DRIVE	1,160		$69,900.00	$2,600.00	$67,300.00
		PREVENTATIVE MAINTENANCE (CRACK SEALING & PAVEMENT REJUVENATION)			$30,000.00		$30,000.00
		ENGINEERING			$43,191.00		
		TOTAL 2021			$763,041.00	$65,100.00	$654,750.00
		2022 - 2023					
		N FARMCREST ($145,000 OPWC Grant - Pending - Amount Not Removed from Construction Costs)	1,540		$725,000.00	$197,600.00	$527,400.00
		S FARMCREST	1,380		$659,200.00	$193,700.00	$465,500.00
		KINCAID ROAD - N Farmcrest to S Farmcrest ($70,909) MRF Grant - Successful - Amount Removed from Construction Costs & $76,817 OPWC Grant - Pending - Amount Not Removed from Construction Costs)	295		$140,100.00	$77,700.00	$62,400.00
		ELBROOK AVENUE - Section Road to S Corp Line - In Conjunction with WM Replacement	1,680		$94,100.00	$6,750.00	$87,350.00
		BLUEGRASS LANE - In Conjunction with WM Replacement	640		$43,600.00	$6,400.00	$37,200.00
		MEADOW RIDGE LANE - In Conjunction with WM Replacement	1,800		$101,000.00	$7,200.00	$93,800.00

AMBERLEY VILLAGE MULTI-YEAR STREET PROGRAM
2021 - 2028

DATE: 10/29/20
PROJECT: 190553

Item No.	Spec. No.	Item	Length		Construction Cost	Storm Cost	Roadway Cost
		PREVENTATIVE MAINTENANCE (CRACK SEALING & PAVEMENT REJUVENATION)			$30,000.00		$30,000.00
		ENGINEERING (Does not include Construction Inspection)			$207,522.00		
		TOTAL 2022 - 2023			$2,000,522.00	$489,350.00	$1,303,650.00
		2024					
		ROLLMAN ESTATES DRIVE	3,777		$204,000.00	$15,100.00	$188,900.00
		GLENFARM COURT	890		$48,050.00	$3,600.00	$44,450.00
		BEECH HOLLOW DRIVE	1,630		$88,100.00	$6,550.00	$81,550.00
		CLEARWOOD COURT	407		$22,000.00	$1,750.00	$20,250.00
		AMBERCREEK DRIVE	2,855		$261,400.00	$28,550.00	$232,850.00
		ROLLING RIDGE COURT	368		$29,300.00	$1,500.00	$27,800.00
		RIDGEWAY CLOSE	472		$25,500.00	$1,900.00	$23,600.00
		PREVENTATIVE MAINTENANCE (CRACK SEALING, PAVEMENT REPAIR & PAVEMENT REJUVENATION)			$30,000.00		$30,000.00
		ENGINEERING			$42,501.00		
		*Does not include Legacy Trace, French Park Place					
		TOTAL 2024			$750,851.00	$58,950.00	$649,400.00

AMBERLEY VILLAGE MULTI-YEAR STREET PROGRAM
2021 - 2028

DATE: 10/29/20
PROJECT: 190553

consultants engineers architects planners

Item No.	Spec. No.	Item	Length		Construction Cost	Storm Cost	Roadway Cost
		2025					
		AMBERLEY VILLAGE SERVICE DRIVE - Ridge to the Service Garage	1,960		$192,600.00	$7,850.00	$184,750.00
		UNIDENTIFIED STREET IMPROVEMENTS			$100,000.00		$100,000.00
		PREVENTATIVE MAINTENANCE (CRACK SEALING & PAVEMENT REJUVENATION)			$30,000.00		$30,000.00
		ENGINEERING			$19,356.00		
		TOTAL 2025			$341,956.00	$7,850.00	$314,750.00
		2026					
		ELBROOK AVENUE - Section Road North to Cul-de-Sac	4,420		$365,400.00	$17,700.00	$347,700.00
		TWIGWOOD LANE	1,920		$92,200.00	$7,700.00	$84,500.00
		LARKFIELD DRIVE	800		$32,000.00		$32,000.00
		UNIDENTIFIED STREET IMPROVEMENTS			$100,000.00		$100,000.00
		PREVENTATIVE MAINTENANCE (CRACK SEALING & PAVEMENT REJUVENATION)			$30,000.00		$30,000.00
		ENGINEERING			$37,176.00		
		TOTAL 2026			$656,776.00	$25,400.00	$594,200.00

AMBERLEY VILLAGE MULTI-YEAR STREET PROGRAM
2021 - 2028

DATE: 10/29/20
PROJECT: 190553

Item No.	Spec. No.	Item	Length		Construction Cost	Storm Cost	Roadway Cost
		2027					
		SAGAMORE - Galbriath to Lansdowne	2,250		$394,400.00	$102,000.00	$292,400.00
		UNIDENTIFIED STREET IMPROVEMENTS			$100,000.00		$100,000.00
		PREVENTATIVE MAINTENANCE (CRACK SEALING & PAVEMENT REJUVENATION)			$30,000.00		$30,000.00
		ENGINEERING			$31,464.00		
		TOTAL 2027			$555,864.00	$102,000.00	$422,400.00
		2028					
		FARM ACRES	460		$200,000.00	$28,400.00	$171,600.00
		W FARM ACRES	1,480		$642,000.00	$84,200.00	$557,800.00
		E FARM ACRES	1,480		$642,000.00	$84,200.00	$557,800.00
		PREVENTATIVE MAINTENANCE (CRACK SEALING & PAVEMENT REJUVENATION)			$30,000.00		$30,000.00
		ENGINEERING			$181,680.00		
		TOTAL 2028			$1,695,680.00	$196,800.00	$1,317,200.00
		TOTAL COST			$6,764,690	$945,450	$5,256,350

STREETS--SOURCE & USE STATEMENT 2021-2028

	2021		2022/2023		2024		2025		2026		2027		2028		TOTALS
SOURCE	STREET	STORM	STREET	STORM	STREET	STORM	STREET	STORM	STREET	STORM	STREET	STORM	STREET	STORM	
BALANCE FROM PRIOR YEAR	$ 1,021,000.00	$ 200,975	$ 791,553	$ 349,375	$ 530,847	$ 287,025	$ 326,647	$ 441,575	$ 467,003	$ 655,075	$ 323,328	$ 843,175	$ 357,165	$ 954,675	
#2011 FUND: GASOLINE EXCISE TAX/REGISTRATIONS	$ 239,116.00		$ 465,042		$ 239,116		$ 239,116		$ 239,116		$ 239,116		$ 239,116		$ 1,899,738
#2101 FUND: REGISTRATION/LICENSE TAX	$ 29,378.00		$ 97,170		$ 48,585		$ 48,585		$ 48,585		$ 48,585		$ 48,585		$ 369,473
WPCLF LOAN			$ 217,345												
STORM WATER FEES		$ 213,500		$ 427,000		$ 213,500		$ 213,500		$ 213,500		$ 213,500		$ 213,500	$ 1,708,000
GRANTS			$ 70,909												$ 70,909
TIF							$ 204,106	$ 7,850							$ 211,956
GENERAL FUND TRANSFER	$ 200,000.00		$ 400,000		$ 200,000		$ 200,000		$ 200,000		$ 200,000		$ 200,000		$ 1,600,000
TOTAL	$ 1,489,494.00	$ 414,475	$ 2,042,019	$ 776,375	$ 1,018,548	$ 500,525	$ 1,018,454	$ 662,925	$ 954,704	$ 868,575	$ 811,029	$ 1,056,675	$ 844,866	$ 1,168,175	
PROGRAM COST	$ (697,941.00)	$ (65,100)	$ (1,511,172)	$ (489,350)	$ (691,901)	$ (58,950)	$ (334,106)	$ (7,850)	$ (631,376)	$ (25,400)	$ (453,864)	$ (102,000)	$ (1,498,880)	$ (196,800)	
LOAN REPAYMENT							$ (217,345)								
BALANCE	$ 791,553.00	$ 349,375	$ 530,847	$ 287,025	$ 326,647	$ 441,575	$ 467,003	$ 655,075	$ 323,328	$ 843,175	$ 357,165	$ 954,675	$ (654,014)	$ 971,375	
TOTAL EXPENDED EACH YEAR	$ (763,041.00)		$ (2,000,522)		$ (750,851)		$ (341,956)		$ (656,776)		$ (555,864)		$ (1,695,680)		$ (6,764,690)

Engineering costs included in street costs.

Does not include cost for construction observation.

TO: **Village Council**

FROM: **Scot F. Lahrmer, Village Manager**

DATE: **December 11, 2020**

RE: **Purchase of Police Cruiser**

ITEM: Resolution 2020-35, Authorizing the Purchase of a Police Cruiser

ACTION REQUESTED: By motion, adopt **Resolution 2020-35** authorizing the Village to purchase one police vehicle from Lebanon Ford, not to exceed $33,007 and pay for change over costs.

PURPOSE: To continue replacement of vehicles to serve the public safety of residents.

One of the current cruisers, Car 514, a 2014 Ford Utility Explorer, has 121,000 miles and needs replaced. The maintenance costs of the Village police fleet has exceeded what was budgeted; as of the end of October, $31,000 had been spent on motor vehicle repairs and maintenance. The cost of vehicle repairs continues to escalate on high mileage vehicles. Police cruisers reach the end of their useable life as they approach 100,000 miles. With the purchase of the new cruiser, repair costs will drop. The new vehicle will be under warranty from the factory and will only incur basic repair costs as the power train warranty for the Ford Utility is 5 years/100,000 miles.

Council authorized the purchase of a replacement cruiser in February 2020 with the adoption of Resolution 2020-3. The Village had budgeted the replacement of only one cruiser in 2020. As the 2021 Budget was being prepared, it was apparent 3 cruisers would have to be replaced next year. This expense put additional pressure on the 2021 Budget so staff researched the possibility of purchasing an additional cruiser yet this year.

The Police Department was able to secure an additional cruiser at the same price the Village authorized in February, in the amount of $33,007 from the same vendor, Lebanon Ford. The State of Ohio has awarded the contract for 2020 models and Lebanon Ford holds the State contract. The State purchasing schedule is a very cost-effective alternative and delivery of the vehicles will be in the spring of 2021. This information was shared with the Finance Committee as the 2021 Budget was being prepared and they indicated their preference to purchase an additional cruiser this year. Likewise, when the request was presented to the Police Fire Committee, they concurred as well.

With delivery anticipated in a few months, it is necessary to equip the Ford Utility for use as a cruiser. This typically involves removing equipment from the cruiser that is being taken out of service and reinstalling as much of this equipment as possible into the new vehicle.

Parr Public Safety Equipment (formerly Camp Safety), located in Blue Ash, installs lights, sirens, antennas, radar units and other equipment on new or used vehicles and makes them emergency ready. Parr Public Safety Equipment has serviced our cruiser needs well in the past. They have been competitive in pricing and when our new cruiser is shipped from Ford, it will be delivered to Parr Public Safety Equipment for conversion to a police vehicle.

The new equipment also includes the purchase of a WatchGuard 4RE Video camera system, which will be an additional camera system added to the fleet to ensure all marked cruisers have video cameras that automatically record whenever the cruiser is running. This camera system will integrate with our current fleet which automatically transfers video incidents to the Village server when the cruiser arrives back at the station. After the equipment is installed the vehicle will be taken to Performance Graphics to have our cruiser graphics installed.

Due to the estimated $10,000 in costs, it is necessary to authorize the installation of new equipment into the new police cruiser from Parr Public Safety Equipment, WatchGuard Video, and Performance Graphics.

During inclement weather, our first responders need to have reliable all-wheel-drive vehicles to assist in getting to emergency situations. Our officers respond to fire emergencies and life squad runs daily and without having these vehicles our response time will be greatly increased.

The Police/Fire Committee has reviewed this request for a replacement cruiser at $33,007 and conversion of the new police cruiser at a cost of $10,000 and recommends the purchase of one new Ford Utility Police Cruiser and conversion.

Adoption of Resolution 2020-35 is recommended.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2020-35

RESOLUTION AUTHORIZING THE PURCHASE OF A FORD INTERCEPTOR CRUISER AND ACCOMPANYING EQUIPMENT

WHEREAS, the Police Department of the Village of Amberley plays a vital role in ensuring the health, safety, and welfare of the Village's residents and visitors;

WHEREAS, several of the Department's police cruisers are approaching 100,000 miles, which will see a significant increase in the maintenance cost associated with those vehicles due to their 24-hour, heavy duty use;

WHEREAS, police cruisers typically reach the end of their useful life at 100,000 miles and the costs of repairs to brakes, cooling systems, electrical systems, suspension, and drivetrains increase significantly;

WHEREAS, the purchase of a new police cruiser will reduce these maintenance costs because the vehicle will be under warranty and will only incur basic, routine maintenance costs. Further, the new police cruiser sought to be purchased is all-wheel drive, which greatly assists officers and personnel in reaching the scene of accidents or emergencies in inclement weather.

WHEREAS, the State of Ohio has awarded the contract for police vehicles to Lebanon Ford and the contract price for one 2020 Ford Utility Interceptor is $33,007. Further, the State purchasing schedule is very cost effective and ensures the timely delivery of the vehicle;

WHEREAS, it will also be necessary to equip the new police cruiser with additional equipment to render it ready for emergency response use, including a video camera system and graphics identifying the vehicle as a Village Police vehicle. In the past, the Village has used Parr Public Safety Equipment (formerly Camp Safety Equipment), WatchGuard Video, and Performance Graphics to perform these improvements and these companies have provided quality services at competitive pricing. The estimated cost for the installation of this additional equipment in the new cruiser will be up to $10,000.

WHEREAS, the Police and Fire Committee met to discuss the purchase and outfitting of a new cruiser on December 8, 2020 and recommended the purchase and outfitting of one new police cruiser.

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

SECTION 1: That the Village Manager be, and hereby is, authorized and directed by the Village to enter into all necessary contracts with Lebanon Ford, Parr Public Safety Equipment, WatchGuard Video, and Performance Graphics for the purchase of the 2020 Ford Utility Interceptor in the amount of $33,007 and the outfitting of that cruiser with safety and emergency equipment at a cost not to exceed $10,000.

SECTION 2: This Resolution shall take effect and be in force from and after the earliest date permitted by law.

Passed this _____ day of __________, 2020.

____
Mayor Thomas C. Muething

Attest:

____
Tammy Reasoner, Clerk of Council

Resolution Vote:
Moved: _____ Second: _________

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of __________________ 2020, 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

VILLAGE MANAGER'S REPORT
DECEMBER 14, 2020 COUNCIL MEETING

Dear Mayor and Council Members:

Developments

Zoning

The BZA met on Monday, December 7, 2020 and approved one variance for an accessory structure which will be used as a pool shelter. The next meeting is tentatively scheduled for January 4, 2021, which would set the filing deadline on Monday, December 14, 2020.

As the weather gets colder, many of our typical property maintenance violations, such as high grass and weeds, subside. However, since the last Council meeting, two homeowners received violation notices. One notice was for an inoperative vehicle in the driveway, and the second was regarding removal of a dead tree.

Maintenance Department Activities

Streets and Right of Way

Leaf collection for the month of November has found the Maintenance Department nearly fully committed to picking up leaves. The Department has been using two leaf collection trucks the majority of the month, and while it has been somewhat of a dry season, there have been a few days of rain. Leaf totals for November totaled 125.5 truckloads, or 2,510 cubic yards of leaves in comparison with last year's 2,335 yards of leaves. So far this season, leaf collection is up 925 yards of leaves when compared to the same timeframe last year.

The Brush "Lite" Program has involved the collection of brush, logs and ornamental grass between leaf collection, or on days the Department only has one leaf truck in service. Crews collected 45 cubic yards of wood chips, and nine cubic yards of logs and other green waste this month.

Maintenance Crews cut out and removed asphalt with the backhoe to repair small potholes, low spots, and alligator cracking in seven different locations along the 3200 block of Galbraith Road. The purpose of the repairs was to prevent larger potholes from developing during the upcoming winter months. These areas were then blacktopped and covered with road plates borrowed from the City of Reading, allowing traffic to drive over the new patch work while the new asphalt cooled and hardened. The original plan was to have a road contractor replace the driving surface during the fall road program, however, the project was postponed until spring. The temporary patchwork took a bit less than 3 days to complete, and included flagging, excavation, and blacktop work.

Other streets and right of way:

- Pulled contractor and political signs from the Ronald Reagan Cross-County Highway entrance, and the right of way along Ridge Road.
- Removed broken tree branch and tree on Hudson Parkway near Esther Drive.
- Picked up and returned steel two road plates from the City of Reading.
- Delivered 18 yards of wood chips to residents.
- Picked up six dead animals and three dead deer.
- Swept up spilled gravel and concrete with the Village Bobcat sweeper on Ridge Road at Ronald Reagan exit ramps.
- Replaced the crosswalk sign at Elbrook which had been found damaged by the Police Department.
- Replaced damaged stop sign, post, base, and both street name signs at Ambercreek and Rollman Estate Drive.
- Removed the HEW speed hump on Farmcrest.
- Helped the Village of Golf Manor remove dead deer, as their staff is out with COVID-19.

Facilities Maintenance and Repairs
To assist in curbing the spread of COVID-19 at the Municipal Building and North Site Buildings, 18 hand operated sink faucets were replaced with touchless motion-sensor faucets. Plans for next month include installation of touchless soap dispensers.

Other facilities maintenance and repairs:

- Set up and cleaned up for Board of Elections voting.
- Door closers and door hinges were repaired on the door to the booking room in the Police Holding Cell.
- Moved remaining skids of pumpkins and gourds from the MVK Halloween event to the North Site for the Village deer culling program.
- Picked up new office tables and moved to the North Site for later installation.
- Cut up downed trees across the walking path in the back of Amberley Green.
- Cleaned pine needles off the tennis courts.
- Replaced the 8601 address on the Corporation Limit sign to reflect the address change to 8605.
- Cleaned work areas and all work trucks with misting machine twice a week as preventative measures against the COVID-19 virus.
- Drained water tanks and flipped collection pipe at the Amberley Green Community Garden.
- Loaded unneeded file cabinets into FedEx freight truck.
- Blew out water lines to all drinking fountains and removed backflow meters from the drinking fountains along the Municipal Building Walking Track.
- Replaced light bulbs
- Identified need for a new light ballast in the Maintenance Supervisor's office.
- Disconnected and installed downspout from the rain barrel to improve water collection behind back garage.

- Assembled new office/workstation in the lunchroom of the North Site to better protect Maintenance Staff against the spread of COVID-19 during lunch and meetings.

Equipment Maintenance
Maintenance Crews performed inspections, cleaned and made minor repairs to all trucks. Crews also performed weekly vehicle inspections.

Other equipment repairs:

- Repaired the snowplow light hose on Truck 719.
- Dropped off and picked up broken impact drill to Tool House for repairs.

Police Services
Tony Chesney assisted with the Village deer culling program and hauled deer to meat processor on two different days

Please note: Totals in the Maintenance Department portion of the Village Manager's report reflect all but one day of November due to conflicts with vacation scheduling.

Police Activity

During the month of November, the Police Department received 620 calls for service. There were 72 citations issued for Mayor's Court last month; 20 citations were for Municipal Court and 0 were for Juvenile Court. Vehicle accidents totaled 8 (1 claim was reported for personal injury) during the month. Minor misdemeanor citations resulted in 4 drug offenses and 2 open containers. K-9 activity included 4 Assist other departments, 4 drug sniffs, and 4 others to include training.

Fire Activity

During the month of November, there were 47 reports taken by the Fire Department. Of those reports, the department responded to hazardous conditions, power lines down, service calls, fire training, lifting assistance, smoke investigation, smoke detector, fire alarms, and fire drills.

Village Manager's Office

Meetings

The following meetings were conducted since the last meeting of Council on November 9, 2020:

- I held a staff meeting at Amberley Green to discuss council action from November 9, agendas for the upcoming committee meetings and the council agendas for December 14 and January 11, Pay Day news, and December E-News topics, use of CARES money, 2021 Budget and rotating coming to the office.
- I attended a virtual conference hosted by the Ohio Municipal League over the course of one week, including sessions on the following topics: Protecting Cyber Assets; COVID-19 Cleaning Protocols; Budget Shortfalls; COVID-19 Employment Law; Health Care

Strategies; Public Information Officer Discussion; Sunshine Laws; Crisis Management and Social Media Strategies; Navigating Grants and Ohio Ethics Laws; and a Village Roundtable.

- I met by phone with The Port regarding the property at 2100 Section Road, now called Cincinnati CenterPoint Industrial Site.
- Finance Administrator Kathy Harcourt attended a webinar hosted by OAPT, and a webinar hosted by the Ohio Auditor regarding the 2020 UAN Year End Update.
- I met by phone with Tom Smith, Assistant City Manager in Loveland.
- I attended a Special Meeting of Council on November 16, which included a public hearing regarding Amberley Green Zoning Code Text.
- I attended the Ohio Wildlife Cooperative Annual Conference (OCWC), which addressed Offering Reasonable Solutions to Common Wildlife Conflicts.
- I attended a week-long virtual Center for Public Investment Management (CPIM) Conference, which included webinars on the following topics: Cyber Security; Disaster Recovery; Emerging Technology; Cash Flow Forecasting; Basics of Investments; Debt Issuance; CARES Act Overview; Grants Writing;
- I attended an online seminar hosted by Horan regarding Post-Election Preparedness.
- I attended an online webinar regarding The Color of Law: Race, Racism and Public Policy in America.
- I met with PJ Nolan of Personnel Profiles.
- I attended the Public Outreach Committee meeting to discuss council respectful discourse and protocol.
- I attended the Law Committee meeting to review legal expenses and revisions to duplicative code provisions.
- I participated in an Amberley/Silverton Chat with Tom Carroll of Silverton.
- I met with the Public Buildings and Parks Committee regarding leash options at Amberley Green and draft MKSK analysis of Amberley Green undevelopable areas.
- I attended the November 30 Council Work Session via Zoom to discuss feedback, comments and draft study analysis regarding Amberley Green and proposed Zoning Code Text.
- I attended the Finance Committee meeting to discuss the following topics: October financials; property and casualty insurance; Source and Use Statement for street improvement money; additional license plate fee; 2020 Reappropriations; 2021 Budget; and CARES accounting.
- I attended a two-session online panel discussion hosted by the Leadership Council regarding Leading in Turbulent Times.
- I attended the quarterly meeting of the Joint Economic Development Zone (JEDZ).

- I attended a second meeting of the Finance Committee to continue discussion of 2021 Budget Appropriations, 2020 Reappropriations, Fund 2151 (Coronavirus Relief Fund), and the 2018-19 audit.
- I met with the Streets, Public Utilities and Sewers Committee to discuss pre-budget items, CT Consultant rate schedule and an 8-year street improvement plan.
- I attended the monthly meeting of the Planning Commission/Board of Zoning Appeals, where a variance was granted to allow a accessory structure.
- I met with Village Solicitor Andy Kaake.
- I attended a Development Meeting with Amberley Village business leaders Ron Hirth, Wayne Signer, Terry Donnellon and Barry Schwartz.
- I attended an online COVID-19 Briefing for United Health Care customers.
- Wes Brown and I met with Chad Shaffer of Duke Energy for a Central Corridor Pipeline (CCP) Community Update.
- Tammy Reasoner and Officer Mark Roeseler attended a two-day course with the Police Social Media Academy.

Communication to Residents

Social media posts on the following topics were distributed during the month:

- Veteran's Day Video
- Public Meeting Notices & Council Video
- Updated fall cover photo
- COVID-19 Newsletter posted to Twitter & Facebook
- Winter Caring Drive at the Municipal Building
- Maintenance Snapshot Video of Pavement Patching on Galbraith
- Facebook post to Stay in Touch with Amberley Village on Nextdoor
- First Responder Training Video
- Belkay Undergrounding Project Video
- Email and social media post - Village Manager Video regarding Thanksgiving
- Raven Jackson 30 Under 30
- December E-News
- Road Plates to be removed on Ridge Road at Belkay
- Feminine Product Drive with Video

A Special Edition COVID-19 Newsletter was distributed on November 17, and included articles on the following topics:

- Message from the Village Manager
- Total Cases in Amberley Village Zip Codes

- Link to Ohio Coronavirus Metrics
- Revised Health Order to restrict gatherings
- Graphic from Ohio Public Health regarding "the bubble" and #MasksOnOhio
- Face Mask Requirement in Retail locations with link to Order
- Mental Health article with contact information for the COVID CareLine

November E-News was distributed on November 4 and included articles on the following topics:

- Holiday Services Schedule
- 4th Quarter Tax Estimates Due
- Amberley Green Update with Aerial Video of Property
- Rumpke Contract Saves Taxpayers
- Amberley Village Earns Best Village Waste Diversion Rate; Ranks 2nd of All Hamilton County Communities
- Recycling Quiz
- Help Maintenance Crews Help YOU!
- Making Sustainable and Environmentally-Friendly Choices This Holiday Season with Resource Links
- Amberley Angels Share Messages of Encouragement
- Holiday Feminine Product Drive
- Local Volunteers Tackle Honeysuckle at Amberley Green
- Stay Alert While Driving During Deer Season
- 75th Anniversary Parade Celebrant Passes Away
- New Gingko Tree Replaces Heritage Tree
- COVID-19 & The Holidays with Resource Links
- Amberley Village Has Gift-Giving Covered:
    - Holiday Package Program
    - Tree/Bench Donation Program
    - Team Creed Apparel
    - Amberley Village Spirit Shop

- In Every Issue:
    - Ways to Connect
    - Other Ways to Connect
    - Council E-Mail Addresses
    - November Legislative Action
    - Next Council Meeting Info

Employee Achievements

- Congratulations to Officer Chris Fritsch as he assumes the position of Dive Commander of Underwater Search and Recovery Unit (USRU) beginning January 1, 2021.

- Chief Wallace has been appointed to the Board of Most Valuable Kids, a non-profit serving underprivileged inner-city children in our region.
- Dispatcher Raven Jackson was recognized by radio station WIZ as one of the region's 30 Under 30 honorees.

2018-19 Village Audit

Charles E. Harris and Associates completed the Village 2 year audit and it was released by the State Auditor's last month. The Finance Committee reviewed it at their December 7 meeting. The audit and management letter have been included in the council packet.

Coronavirus Update

The Village continues to monitor the spread of COVID-19 within our community and communicates information to residents. An e-blast on November 17 focused solely on this topic and the December E News was an opportunity to remind residents that winter holidays, including Hanukah and Christmas, are potential super spreader events and residents should continue to wear masks when out and about, wash their hands and socially distance themselves. Our residents are the first line of defense in preventing the spread of this deadly virus.

The Village also continues to urge healthy practices for our employees. Even though the Municipal Building is closed, our employees are wearing masks inside the building. Employees are also reminded of our protocols through Payday News and emails. Until further notice, our Council meetings will be held via Zoom as are all Council Committee meetings and Planning Commission/ZBA meetings. The Administrative Office is working partly from home and partly from the office depending on who needs to do work from their office.

I believe the Village is doing its best in all areas to sustain our operations during this difficult time while also providing excellent customer service.

Duke Energy Projects

In September, Duke Energy informed me of their plans to initiate an undergrounding project on Belkay Lane to enhance electric service reliability. This came about as a result of Duke's data-driven assessments to strategically identify the most outage-prone power lines in order to move those lines underground. Their work on undergrounding electric on Belkay began in November and resulted in 4 metal plates on Ridge Road that were an integral part of Duke's work. Fortunately, the metal plates were finally removed December 9 after 15 days and the street cuts were blacktopped. The sound and vibrations from the plates were a nuisance to near-by residents and motorists. This project will conclude in February as Duke continues to coordinate with four separate homeowners and electricians for customers who are upgrading/relocating their electric service in conjunction with the project.

Last year, the Village became involved in the frequent power outage issue in the North Elbrook/Laurel Oak area. After numerous discussions, Duke identified a plan to address the outages: make certain modifications to their existing system and securing the capital dollars to put the electric underground. The latter is a huge coup for the Village and Elbrook/Laurel Oak residents. This affects approximately 40 homes and in October, Duke began the process of notifying affected residents in the Elbrook/Laurel Oak neighborhood. Duke is seeking the necessary easements from property owners along parts of Section Road, Fair Oaks Drive, Elbrook Avenue, Laurel Oak and Royal Oak Court for their Targeted Under Ground (TUG) Project. The Tug project is planned to bury the electric lines in front of the homes and remove the overhead power line in the rear of the homes to significantly reduce the power outage in the area. The tentative plan is to start construction this coming spring and completion of the project in late 2022. As part of the new system, residents can expect to see above ground mounted transforms but the service line for each residence will be buried underground. If Cincinnati Bell and Spectrum decide to join the project and bury their lines as well, the poles will also be removed from the rear yards. When the project is completed, Duke Energy will have the ability to provide power from both the north and south ends of the area and isolate areas and restore power faster if in the event power is lost.

Related to the Central Corridor Pipeline (CCP) Project, as Duke moves towards construction in 2021, they have onboarded their pipeline contractor, InfraSource. Duke is keeping staff informed of the overall project and working closely with InfraSource to incorporate community specifications from each approved permit and agreement. The contract begins work on March 1 on the 12 1/2 mile pipeline that goes through the southwest part of Amberley Village along the railroad tracks.

Holiday Package Service

The Amberley Village Police Department is again offering residents to have their packages delivered to our Police Department. Instances of burglaries increase around the holidays, including theft of delivered packages from front porches. With the large volume of packages left on porches this holiday season, residents can minimize the risk of having theirs stolen by having them delivered to the Village Municipal Building. There is a short video on this service posted on our website and it was included in last week's E-News. Residents can send packages to the Police Department by using the following shipping format for the ship-to address.

Your Name Here
c/o Amberley Village Police Dept.
7149 Ridge Road
Amberley Village, OH 45237

Recycling Program New Additions

For years, residents have been unable to recycle plastic tubs like yogurt and butter containers but Rumpke has announced these new items will soon be accepted in Rumpke's recycling program. Starting January 8, 2021, residents will be able to recycle plastic tubs in Rumpke's recycling program. As our residents are avid recyclers, this new program will be received well.

2021 Council Meeting Dates

The following are dates for the 2021 regular council meetings occurring on the second Monday each month for Village Council. There do not appear to be any conflicts with the Jewish Holiday Calendar but am asking Council members to check their schedule and any plans they may have. Council may reschedule a regularly scheduled meeting by motion at a regular meeting, if it so desires, to accommodate scheduling conflicts including holidays. Please check your calendars so that at our January 11 meeting, we can reschedule any council meetings where conflicts exist.

2021 Council Meeting Dates
January 11
February 8…………...Purim Feb 25 through Feb 26
March 8………………Passover March 27 through April 4
April 12
May 10……………….Shavuot May 16 through May 18
June 14
July 12
August 9……………. Rosh Hashanah September 6 through September 8
September 13………..Yom Kippur September 15 through September 16
October 11
November 8…………Hanukkah November 28 through December 6
December 13

Miscellaneous
-Thanksgiving cards were sent to the Village business CEOs.
-Staff withdrew a Community and Economic Development Assistance Program (CEDAP) application for the North Site as it did not qualify. Staff has applied for grants for the 2021-2023 CDBG program.
-A letter was sent to residents in the Farmcrest neighborhood regarding the status of getting their streets repaved.
-An annual tradition at the Municipal Building is resident Roz Richards providing lunch for the Village employees and retirees. This year her lunch was modified to only include employees and was done in a safe manner. Employees are very grateful for Roz's generosity.
-I have communicated with residents regarding generator issue, AG clubhouse, electric aggregation, proposed license plate fee, stormwater issue, waste collection, leaf collection, safety banner, Duke's road plates, street improvements, dogs at Amberley Green, and general items.

If you would like additional information or have questions, feel free to contact me.

Scot F. Lahrmer
Village Manager

VILLAGE OF AMBERLEY
HAMILTON COUNTY, OHIO

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019 AND 2018

Charles E. Harris
& Associates, Inc.
CPAs and Government Consultants

OHIO AUDITOR OF STATE
KEITH FABER

88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Members of Council
Village of Amberley
7149 Ridge Road
Cincinnati, Ohio 45237

We have reviewed the *Independent Auditor's Report* of the Village of Amberley, Hamilton County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2018 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Amberley is responsible for compliance with these laws and regulations.

Keith Faber

Keith Faber
Auditor of State
Columbus, Ohio

October 21, 2020

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VILLAGE OF AMBERLEY
HAMILTON COUNTY, OHIO
Regular Audit
For the Years Ended December 31, 2019 and 2018

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614 W Superior Ave Ste 1242
Cleveland OH 44113-1306

Charles E. Harris & Associates, Inc. Office phone - (216) 575-1630
Certified Public Accountants Fax - (216) 436-2411

INDEPENDENT AUDITOR'S REPORT

Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts, and disbursements by fund type, and related notes of the Village of Amberley, Hamilton County, (the Village) as of and for the years ended December 31, 2019 and 2018.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determined, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2019 and 2018, and the changes in financial position or cash flows for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and the related notes of the Village of Amberley, Hamilton County, as of December 31, 2019 and 2018, for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 10 to the 2019 financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. We did not modify our opinions regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 25, 2020 on our consideration of the Village's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

Charles E Harris Associates

Charles E. Harris & Associates, Inc.
August 25, 2020

VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH BALANCES (REGULATORY CASH BASIS)
All Governmental Fund Types
For the Year Ended December 31, 2019

	Governmental Fund Types			Totals-
	General	Special Revenue	Capital Projects	(Memorandum Only)
Receipts:				
Property Taxes	$ 1,020,719	$ 1,196,443	$ -	$ 2,217,162
Municipal Income Tax	2,906,111	-	-	2,906,111
Intergovernmental	516,137	391,269	-	907,406
Special Assessments	1,405	-	-	1,405
Charges for Services	363,067	1,290	-	364,357
Fines, Licenses and Permits	186,951	24,008	-	210,959
Earnings on Investments	130,814	18,057	-	148,871
Miscellaneous	73,967	61,133	-	135,100
Total Cash Receipts	5,199,171	1,692,200	-	6,891,371
Disbursements:				
Current:				
Security of Persons & Property	2,188,617	1,444,451	-	3,633,068
Public Health Services	164,668	-	-	164,668
Leisure Time Activities	1,265	-	-	1,265
Community Environment	-	45,938	-	45,938
Basic Utility Services	229,164	-	-	229,164
Transportation	907,045	552,639	-	1,459,684
General Government	1,205,411	20,868	-	1,226,279
Capital Outlay	-	-	419,715	419,715
Total Cash Disbursements	4,696,170	2,063,896	419,715	7,179,781
Total Receipts Over/(Under) Disbursements	503,001	(371,696)	(419,715)	(288,410)
Other Financing Receipts (Disbursements):				
Sale of Capital Asset	3,500	-	-	3,500
Transfers in	40,000	100,000	200,000	340,000
Transfers out	(380,000)	-	-	(380,000)
Other Financing Uses	(19,195)	-	-	(19,195)
Total Other Financing Receipts (Disbursements)	(355,695)	100,000	200,000	(55,695)
Net Change in Fund Cash Balances	147,306	(271,696)	(219,715)	(344,105)
Fund Cash Balances, January 1, 2019	5,852,155	886,771	256,676	6,995,602
Fund Cash Balances, December 31				
Nonspendable	15,267	-	-	15,267
Restricted	-	615,075	-	615,075
Committed	215,178	-	-	215,178
Assigned	76,304	-	36,961	113,265
Unassigned	5,692,712	-	-	5,692,712
Fund Cash Balances, December 31, 2019	$ 5,999,461	$ 615,075	$ 36,961	$ 6,651,497

See Accompanying Notes to the Financial Statements.

VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL PROPRIETARY FUND TYPES AND SIMILAR FIDUCIARY FUND TYPES
For the Year Ended December 31, 2019

	Proprietary Fund Types Enterprise	Fiduciary Fund Types Agency	Totals- (Memorandum Only)
Operating Receipts:			
Charges for Services	$ 213,649	$ -	$ 213,649
Miscellaneous Receipts	-	56,054	56,054
Total Operating Receipts	213,649	56,054	269,703
Operating Disbursements:			
Personal Services & Employee Benefits	2,866	-	2,866
Fringe Benefits	443	-	443
Contractual Services	46,794	121,938	168,732
Supplies and Materials	1,856	-	1,856
Other Disbursements	-	1,041,408	1,041,408
Total Operating Disbursements	51,959	1,163,346	1,215,305
Excess of Receipts Over/(Under) Disbursements	161,690	(1,107,292)	(945,602)
Non-Operating Receipts (Disbursements):			
Intergovermental	-	1,022,854	1,022,854
Earnings on Investments	5,369	-	5,369
Capital Outlay	(489,518)	-	(489,518)
Other Financing Sources	-	113,452	113,452
Other Financing Uses	-	(56,054)	(56,054)
Total Non-Operating Receipts (Disbursements)	(484,149)	1,080,252	596,103
Income (Loss) before Transfers	(322,459)	(27,040)	(349,499)
Transfers In	40,000	25,593	65,593
Transfers Out	-	(25,593)	(25,593)
Net Change in Fund Cash Balances	(282,459)	(27,040)	(309,499)
Fund Cash Balance, January 1, 2019	379,497	210,087	589,584
Fund Cash Balance, December 31, 2019	$ 97,038	$ 183,047	$ 280,085

See Accompanying Notes to the Financial Statements.

Note 1 – Reporting Entity

The Village of Amberley (the Village), Hamilton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected seven-member Council (including Mayor) directs the Village. The Village provides general governmental services, park maintenance, street maintenance, fire and police services, and sewer services.

Jointly Governed Organization and Public Entity Risk Pool

The Village participates in a jointly governed organization and public entity risk pool. Notes 6 and 9 to the financial statements provide additional information for these entities.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements, and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

> **Street Construction Maintenance and Repair** The street construction maintenance and repair fund accounts for and reports State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
>
> **Police Levy Fund** This fund receives monies collected from a special levy to fund a large portion of police personnel expenses.

Note 2 - Summary of Significant Accounting Policies – Continued

Fund Accounting - Continued

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project fund:

> **Capital Projects Fund** This fund receives monies transferred from the Village's General Fund to purchase capital assets and fund capital improvements.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

> **Storm Water Utility Fund** This fund receives charges for services from residents to cover repair and maintenance costs of storm water basins.

Fiduciary Funds Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations, or other governments. The Village disburses these funds as directed by the individuals, organizations, or other government. The Village had the following significant Agency funds:

> **Mayor's Court Fund** This fund accounts for the collection and distribution of court fines and forfeitures.
>
> **Kenwood Southwest JEDZ Agency Fund** This fund collects and disburses monies in accordance with a contract agreement with Sycamore Township to create a joint economic development zone.
>
> **Employee Health Insurance Fund** This fund collects payroll deductions from employees for their share of employee health insurance and disburses those funds to the third party health insurer. Receipts are designated as other miscellaneous operating receipts and disbursements are designated as other operating disbursements.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. Council recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Note 2 - Summary of Significant Accounting Policies - Continued

Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over and need not be reappropriated.

A summary of 2019 budgetary activity appears in Note 3.

Deposits and Investments

The Village's accounting basis includes investments in the fund cash balances. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

> **Nonspendable** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Note 2 - Summary of Significant Accounting Policies – Continued

Fund Balance – Continued

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (ordinance or resolution). The Village must adhere to these commitments unless the Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the General Fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute. Council may also assign fund balances as it does when appropriating fund balance to cover a gap between estimated receipts and appropriations in the subsequent year's appropriated budget in the General Fund.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	$4,971,290	$5,242,671	$271,381
Special Revenue	1,740,467	1,792,200	51,733
Capital Projects	200,000	200,000	-
Enterprise	258,000	259,018	1,018

Note 3 – Budgetary Activity - Continued

2019 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	$5,616,018	$5,171,669	$444,349
Special Revenue	2,496,150	2,200,720	295,430
Capital Projects	440,472	419,715	20,757
Enterprise	637,497	631,524	5,973

Note 4 – Deposits and Investments

The Village maintains a deposits and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2019
Demand deposits	$431,582
Certificates of deposit	6,250,000
Total deposits	6,681,582
U.S. Agency Notes	250,000
Total investments	250,000
Total deposits and investments	$6,931,582

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation, and collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

The Federal Reserve holds the Village's U.S. Agency Notes in book-entry form, in the name of the Village's financial institution. The financial institution maintains records identifying the Village as owner of these securities.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by January 31. If the property owner elects to pay semiannually, the first half is due January 31. The second half payment is due the following June 20.

Note 5 – Taxes - Continued

Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of 2 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 6 – Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Settlement amounts did not exceed insurance coverage for the past three years. Limits have not been reduced from prior years.

Shared Risk Pool

The Village is a member of the Center for Local Government Benefits Pool (Benefits Pool), a public entity shared risk pool. The Benefits Pool's primary purpose and objective is establishing and carrying out a cost-effective health program for its member organizations. Each member is entitled to appoint one Director on the Board of Directors.

The Jefferson Health Plan serves as the fiscal agent for the Benefits Pool. The Benefits Pool contracts with The Jefferson Health Plan, a risk-sharing, claim servicing and insurance purchasing pool, comprised of 75 members, including two insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Benefits Pool's business and affairs are conducted by a nine-member Board of Directors elected from the assembly. The Benefits Pool offers medical, dental, and prescription drug coverage to the members, with the opportunity to choose from several different benefit plans. The Benefits Pool is responsible for claims up to \$150,000 per individual. Benefits Pool participants also participate in a shared risk internal pool for individual claims between \$150,000 and \$500,000, and all claims within this range are paid from the shared internal risk pool. For all individual claims exceeding \$500,000, stop loss coverage is purchased. All Benefits Pool participants also pay a monthly administrative fee for fiscal services and third- party administrative services.

Note 6 – Risk Management - Continued

Shared Risk Pool – Continued

In the event that the Village would withdraw from the Benefits Pool, the Village would be required to give 90-day written notice prior to the effective date of withdrawal, be responsible for any current payments due as well as the Village's share of any reserve deficit of the Benefits Pool. To obtain information for the Benefits Pool, write to the fiscal agent, The Jefferson Health Plan, 2023 Sunset Boulevard, Steubenville, Ohio 43952.

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per $100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2019.

Ohio Police and Fire Retirement System

The Village's full-time police officers/firefighters belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages The Village has paid all contributions required through December 31, 2019.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2019. OP&F contributes 0.5 percent to fund these benefits.

Note 8 – Postemployment Benefits - continued

Beginning January 1, 2019, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

Note 9 – Jointly Governed Organization

The Village and Sycamore Township entered into an agreement to form a Joint Economic Development Zone (JEDZ) in 2013. Amberley administers and collects an income tax assessed by the JEDZ and remits approximately 90 percent of the collections to Sycamore Township, which in turn provides improvement to the property within the boundaries of the JEDZ. Collections are reflected in the Agency funds as Intergovernmental Receipts, and disbursements to Sycamore Township are reflected as Other Disbursements.

Note 10 – Contingent Liabilities/Subsequent Event

The Village is an intervener before the Ohio Power Siting Board in Case No. 16-0253-GA-BTX. The Village, along with a number of other governmental jurisdictions, residents, and property owners, are objecting to the installation of a natural gas pipeline in the area, including through a small portion of the Village. The only expected loss to the Village is its legal costs to participate in the administrative hearing process. There are no claims against the Village or expected material adverse losses to the Village. The matter is pending before the Ohio Power Siting Board.

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact the subsequent period of the Village. The Village's investment portfolio has incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. The impact on the Village's investments, future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
All Governmental Fund Types
For the Year Ended December 31, 2018

	Governmental Fund Types			Totals-
	General	Special Revenue	Capital Projects	(Memorandum Only)
Receipts:				
Property Taxes	$ 1,054,169	$ 1,224,080	$ -	$ 2,278,249
Municipal Income Tax	2,503,498	-	-	2,503,498
Intergovernmental	525,221	418,581	-	943,802
Special Assessments	288	-	-	288
Charges for Services	368,652	25,013	-	393,665
Fines, Licenses and Permits	186,004	43,004	-	229,008
Earnings on Investments	95,577	11,288	-	106,865
Miscellaneous	93,335	-	-	93,335
Total Cash Receipts	4,826,744	1,721,966	-	6,548,710
Disbursements:				
Current:				
Security of Persons & Property	2,208,897	1,422,604	-	3,631,501
Public Health Services	159,438	-	-	159,438
Community Environment	-	131	-	131
Basic Utility Services	209,344	-	-	209,344
Transportation	854,760	283,114	-	1,137,874
General Government	1,228,078	626	-	1,228,704
Capital Outlay	-	-	107,996	107,996
Total Cash Disbursements	4,660,517	1,706,475	107,996	6,474,988
Total Receipts Over/(Under) Disbursements	166,227	15,491	(107,996)	73,722
Other Financing Receipts (Disbursements):				
Sale of Capital Asset	2,696	-	-	2,696
Transfer in	40,439	200,000	150,000	390,439
Transfer out	(447,439)	-	-	(447,439)
Total Other Financing Receipts (Disbursements)	(404,304)	200,000	150,000	(54,304)
Net Change in Fund Cash Balances	(238,077)	215,491	42,004	19,418
Fund Cash Balances, January 1, 2018	6,090,232	671,280	214,672	6,976,184
Fund Cash Balances, December 31				
Nonspendable	15,706	-	-	15,706
Restricted	-	886,771	-	886,771
Committed	175,178	-	-	175,178
Assigned	692,702	-	256,676	949,378
Unassigned	4,968,569	-	-	4,968,569
Fund Cash Balances, December 31, 2018	$ 5,852,155	$ 886,771	$ 256,676	$ 6,995,602

See Accompanying Notes to the Financial Statements.

VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL PROPRIETARY FUND TYPES AND SIMILAR FIDUCIARY FUND TYPES
For the Year Ended December 31, 2018

	Proprietary Fund Types Enterprise	Fiduciary Fund Types Agency	Totals- (Memorandum Only)
Operating Receipts:			
Charges for Services	$ 234,175	$ -	$ 234,175
Miscellaneous	-	56,562	56,562
Total Operating Receipts	234,175	56,562	290,737
Operating Disbursements:			
Personal Services	3,419	-	3,419
Fringe Benefits	529	-	529
Contractual Services	30,658	127,412	158,070
Supplies and Materials	14,289	-	14,289
Other Disbursements	-	1,084,546	1,084,546
Total Operating Disbursements	48,895	1,211,958	1,260,853
Excess of Receipts Over/(Under) Disbursements	185,280	(1,155,396)	(970,116)
Non-Operating Receipts (Disbursements):			
Intergovermental	-	1,149,198	1,149,198
Earnings on Investments	5,364	-	5,364
Capital Outlay	(163,631)	-	(163,631)
Other Financing Sources	-	113,289	113,289
Other Financing Uses	-	(56,562)	(56,562)
Total Non-Operating Receipts (Disbursements)	(158,267)	1,205,925	1,047,658
Income before Transfers	27,013	50,529	77,542
Transfers In	57,000	25,944	82,944
Transfers Out	-	(25,944)	(25,944)
Net Change in Fund Cash Balances	84,013	50,529	134,542
Fund Cash Balance, January 1, 2018	295,484	159,558	455,042
Fund Cash Balance, December 31, 2018	$ 379,497	$ 210,087	$ 589,584

See Accompanying Notes to the Financial Statements.

Note 1 - Reporting Entity

The Village of Amberley, Hamilton County (the Village) is a body corporate and politic established for the purpose of exercising the rights and privileges conveyed to it by the constitution and laws of the state of Ohio. The Village is directed by a publicly elected seven-member Council (including Mayor) and a Village Manager. The Village provides general governmental services, park maintenance, street maintenance, fire and police services, and sewer services.

Jointly Governed Organization and Public Entity Risk Pool

The Village participates in a jointly governed organization and public entity risk pool. Notes 6 and 9 to the financial statement provides additional information for this entity.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary and fiduciary fund types which are organized on a fund type basis.

Fund Accounting

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

> **Street Construction Maintenance and Repair** The street construction maintenance and repair fund accounts for and reports State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
>
> **Police and Fire Disability and Pension Fund** This fund receives property tax monies to fund the police and fire pension accrued liability obligations.
>
> **Police Levy Fund** This fund receives monies collected from a special levy to fund a large portion of police personnel expenses.

Note 2 - Summary of Significant Accounting Policies - Continued

Fund Accounting - Continued

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project fund:

> **Capital Projects Fund** This fund receives monies transferred from the Village's General Fund to purchase capital assets and fund capital improvements.

Enterprise Funds These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

> **Storm Water Utility Fund** This fund receives charges for services from residents to cover repair and maintenance costs of storm water basins.

Fiduciary Funds Fiduciary funds include agency funds. Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. The Village had the following significant Agency Funds:

> **Mayor's Court Fund** This fund accounts for the collection and distribution of court fines and forfeitures.
>
> **Kenwood Southwest JEDZ Agency Fund** This fund collects and disburses monies in accordance with a contract agreement with Sycamore Township to create a joint economic development zone.
>
> **Employee Health Insurance Fund** This fund collects payroll deductions from employees for their share of employee health insurance and disbursed those funds to the third party health insurer. Receipts are designated as other miscellaneous operating receipts and disbursements are designated as other operating disbursements.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. Council recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Note 2 - Summary of Significant Accounting Policies - Continued

Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2018 budgetary activity appears in Note 3.

Deposits and Investments

Investments are included in the fund cash balances. Accordingly, purchases of investments are not recorded as disbursements and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.

Capital Assets

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

> **Nonspendable** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Note 2 - Summary of Significant Accounting Policies – Continued

Fund Balance - Continued

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed Council can *commit* amounts via formal action (ordinance or resolution). The Village must adhere to these commitments unless the Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Village Council or a Village official delegated that authority by resolution, or by State Statute. Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated receipts and appropriations in the subsequent year's appropriated budget in the General Fund.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 - Budgetary Activity

Budgetary activity for the year ending December 31, 2018 follows:

2018 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	$4,906,885	$4,869,879	($37,006)
Special Revenue	1,873,125	1,921,966	48,841
Capital Projects	150,000	150,000	-
Enterprise	294,660	296,539	1,879

Note 3 - Budgetary Activity - Continued

2018 Budgeted vs. Actual Budgetary Basis Disbursements

Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	$5,462,861	$5,155,930	$306,931
Special Revenue	2,437,557	1,843,360	594,197
Capital Projects	356,288	306,711	49,577
Enterprise	590,060	537,465	52,595

Note 4 – Deposits and Investments

The Village maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

	2018
Demand deposits	$835,461
Certificates of deposit	6,000,000
Total deposits	6,835,461
U.S. Agency Notes	749,725
Total investments	749,725
Total deposits and investments	$7,585,186

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation, and collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

The Federal Reserve holds the Village's U.S. Agency Notes in book-entry form, in the name of the Village's financial institution. The financial institution maintains records identifying the Village as owner of these securities.

Note 5 – Taxes

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

Income Taxes

The Village levies a municipal income tax of 2 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

Note 6 - Risk Management

Commercial Insurance

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Settlement amounts did not exceed insurance coverage for the past three years. Limits have not been reduced from prior years.

Shared Risk Pool

The Village is a member of the Center for Local Government Benefits Pool (Benefits Pool), a public entity shared risk pool. The Benefits Pool's primary purpose and objective is establishing and carrying out a cost effective health program for its member organizations. Each member is entitled to appoint one Director on the Board of Directors.

Note 6 - Risk Management - Continued

Shared Risk Pool – Continued

The Jefferson Health Plan serves as the fiscal agent for the Benefits Pool. The Benefits Pool contracts with The Jefferson Health Plan, a risk-sharing, claim servicing and insurance purchasing pool, comprised of 75 members, including two insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Benefits Pool's business and affairs are conducted by a nine-member Board of Directors elected from the assembly. The Benefits Pool offers medical, dental, and prescription drug coverage to the members, with the opportunity to choose from several different benefit plans. The Benefits Pool is responsible for claims up to $150,000 per individual. Benefits Pool participants also participate in a shared risk internal pool for individual claims between $150,000 and $500,000, and all claims within this range are paid from the shared internal risk pool. For all individual claims exceeding $500,000, stop loss coverage is purchased. All Benefits Pool participants also pay a monthly administrative fee for fiscal services and third party administrative services.

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Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per $100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Some employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2018.

Note 7 - Defined Benefit Pension Plans – Continued

Ohio Police and Fire Retirement System

The Village's police officers/firefighters belong to the Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2018.

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Note 9 – Jointly Governed Organization

The Village and Sycamore Township entered into an agreement to form a Joint Economic Development Zone (JEDZ) in 2013. Amberley administers and collects an income tax assessed by the JEDZ and remits approximately 90 percent of the collections to Sycamore Township, which in turn provides improvement to the property within the boundaries of the JEDZ. Collections are reflected in the Agency funds as intergovernmental receipts, and disbursements to Sycamore Township are reflected as Other Disbursements.

Note 10 – Contingent Liabilities

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Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements by fund type of the Village of Amberley, Hamilton County, (the Village) as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, and have issued our report thereon dated August 25, 2020, wherein we noted that the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance we must report under *Government Auditing Standards*.

We noted a certain matter not requiring inclusion in this report that we reported to the Village's management in a separate letter dated August 25, 2020.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charles E Harris Associates

Charles E. Harris & Associates, Inc.
August 25, 2020

SCHEDULE OF PRIOR AUDIT FINDINGS - PREPARED BY MANAGEMENT

FINDING NUMBER	FINDING SUMMARY	STATUS	ADDITIONAL INFORMATION
2017-001	Material Weakness – Audit Adjustments and Reclassifications	Partially corrected	

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OHIO AUDITOR OF STATE
KEITH FABER

VILLAGE OF AMBERLEY

HAMILTON COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.

Certified for Release 11/5/2020

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MANAGEMENT LETTER

Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

We have audited the financial statements of the Village of Amberley (the Village), in accordance with *Government Auditing Standards* as of and for the years ended December 31, 2019 and 2018, and have issued our report thereon dated August 25, 2020.

Government Auditing Standards requires us to report significant internal control deficiencies, fraud (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated August 25, 2020 for the years ended December 31, 2019 and 2018.

We are also submitting the following comments for your consideration regarding the Village's compliance with applicable laws, regulations, grant agreements, contract provisions and internal control. These comments reflect matters that do not require inclusion in the report *Government Auditing Standards* requires. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operating efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing these recommendations. However, these comments reflect our continuing desire to assist the Village. If you have any questions or concerns regarding these comments, please do not hesitate to contact us.

We would like to thank the Fiscal Officer for her assistance during the audit.

We intend this report for the information and use of the Village Council, audit committee and management.

Charles E. Harris & Associates, Inc.
August 25, 2020

Management Recommendation:

Fund Balance Classifications

The Village's management is responsible for the fair presentation of the financial statements. Errors were noted in the financial statements which resulted in audit adjustments.

In 2019 and 2018 fund balances for the Special Revenue Fund were not properly classified between Assigned and Restricted based on Governmental Accounting Standards Board (GASB) Statement No. 54. Whenever funds are restricted as to their use, the fund must be classified as Restricted. The financial statements have been adjusted to present the accounting information correctly and the Village has agreed with the adjustments.

We recommend that the Fiscal Officer refer to GASB Statement No. 54, Auditor of State Bulletin 2011-004, the Village Officer's Handbook and other Auditor of State guidance for assistance in properly classifying fund balances.