



COUNCIL MEETING AGENDA
October 12, 2022 at 6:30 PM

ROLL CALL

PLEDGE OF ALLEGIANCE

INDIGENOUS PEOPLE'S RECOGNITION

MINUTES

1. Regular Council Meeting of September 12, 2022

FINANCE REPORT

1. Month of August 2022

SWEARING IN OF NEW PLANNING COMMISSION MEMBER CRAIG CAPPOZZO

SWEARING IN OF NEW POLICE OFFICERS

1. Officer Elizabeth Doll
2. Officer Dan Hils
3. Officer Brian Thompson

EMPLOYEE SERVICE ANNIVERSARY RECOGNITION

1. Tom Fallon, *5 Years*
2. Randy Newsom, *10 Years*
3. Chief Richard L. Wallace, *25 Years*

COMMITTEE REPORTS:

FINANCE COMMITTEE

1. Resolution 2022-26, Accepting Rates of the Hamilton County Budget Commission for 2023

STREETS, PUBLIC UTILITIES & SEWERS COMMITTEE

1. Resolution 2022-27, Authorizing the Village Manager to Enter into a Contract for the Purchase of a Replacement Dump Truck and to Sell Existing Vehicle

POLICE AND FIRE COMMITTEE

1. Resolution 2022-28, Authorizing the Village Manager to Enter into a Contract for the Purchase of a Police Vehicle

LAND DEVELOPMENT COMMITTEE

MANAGER'S REPORT

1. Village Manager's Report
2. Resolution 2022-29, Resolution Requesting the Hamilton County Auditor to Place Lien

Against Property for Nuisance Abatement Expenses Incurred by the Village

3. Resolution 2022-30, Resolution Requesting the Hamilton County Auditor to Place Lien
Against Property for Nuisance Abatement Expenses Incurred by the Village

CHIEF'S REPORT

MAYOR'S REPORT

NEW BUSINESS

EXECUTIVE SESSION

1. Executive Session (Imminent Court Action) ORC Section 121.22 (G)3

ADJOURNMENT

**MINUTES OF THE REGULAR MEETING
AMBERLEY VILLAGE COUNCIL
MONDAY, SEPTEMBER 12, 2022**

The Council of Amberley Village, Ohio met in regular session in Chambers on Monday, September 12, 2022 at 6:30 p.m. Vice Mayor Hunt called the meeting to order as Mayor Tom Muething was absent from the meeting. The following roll call was taken:

PRESENT

Richard Bardach
Ben Hunt
Keely Paul
Bob Rosen
Jay Shatz
Dara Wood

ALSO PRESENT

Scot Lahrmer, Village Manager
Chief Richard L. Wallace
Andrew Kaake, Village Solicitor
Rick Kay, Village Treasurer
Tammy Reasoner, Clerk of Council

Vice Mayor Hunt welcomed everyone to the meeting of the Amberley Village Council. He led those in attendance through the Pledge of Allegiance.

MINUTES

Vice Mayor Hunt asked if there were any changes to the minutes of the Regular Council Meeting of August 8, 2022 as distributed. There being no changes, Mr. Hunt stated the minutes were approved as distributed.

FINANCE REPORT

Village Manager Scot Lahrmer gave the Finance Report, stating the Summary Report was included as a supplement to the UAN report for July of 2022. He said the Earnings Tax collections for the month of July totaled \$188,257, with year-to-date collections totaling \$2.4 million. He said earnings tax collections were going very well. Mr. Lahrmer said there was no property tax collected in July, however, the Local Government Fund netted \$7,541 for the month. He reported General Fund revenues for the month of July were \$251,240, representing 66% of the estimated \$5.7 million in revenue collections for 2022.

Mr. Lahrmer said expenses in July were higher than normal due to a retroactive pay increase for employees. Total expenses for the month of July were \$786,893, and the year-to-date expenses totaled \$3.5 million, or approximately 58% of the 2022 budget.

COMMITTEE REPORTS:

FINANCE COMMITTEE

Chairperson Rosen reported the Finance Committee meeting had met on August 29 to review July finances and discuss the creation of the Opioid Fund. Mr. Rosen said the National Opioid Settlement had set a requirement that local governments set up a specified fund to receive settlement payments through the state. The establishment of the fund indicates the local government's acceptance of restrictions on how the settlement money can be spent.

Mr. Rosen read and introduced **Resolution 2022-23**, which would create the OneOhio Opioid Settlement Fund in Amberley Village. Mr. Rosen moved to adopt Resolution 2022-23, which was seconded by Ms. Paul.

Ms. Paul asked if the settlement would be in one installment or disbursed over time. Village Manager Scot Lahrmer said it would be disbursed similar to the tobacco settlement, which took place over time.

The Vice Mayor called for a voice vote, and the resolution passed unanimously.

PUBLIC BUILDINGS & PARKS COMMITTEE

Chairperson Paul said the Public Buildings & Parks Committee had met to discuss repairs needed to the Village Municipal Building air conditioning unit. She read and introduced Resolution 2022-24, which would authorize the Village Manager to enter into a contract with Beckman Services for the replacement of a Municipal Building air conditioning unit. She said the unit was one of three on the roof, and represented the second to be replaced. She said as the units had remained from the original building construction over 20 years ago, the third was anticipated to be in need of replacement in the near future as well. Ms. Paul moved for the passage of **Resolution 2022-24**, which was seconded by Ms. Wood and passed unanimously.

STREETS, PUBLIC UTILITIES & SEWERS COMMITTEE

Chairperson Rosen said the Streets Committee had met to discuss the purchase of rock salt for the upcoming winter months. He read and introduced **Resolution 2022-25**, which would authorize the Village Manager to enter into a contract for the purchase of rock salt, and moved that the resolution be adopted. Seconded by Ms. Paul, the motion passed unanimously.

COMPENSATION & BENEFITS COMMITTEE

Chairperson Hunt said the Compensation & Benefits Committee met on August 29 to continue the discussion regarding employee benefits. The Committee requested that further information be provided by Chief Wallace and the Village Manager at the next meeting, to be held in October.

Mr. Shatz asked if the study would be conducted to compare current benefits, and Mr. Hunt said it would be to review scheduling differences between departments in order to better understand how benefits are administered among various roles of staff.

PUBLIC OUTREACH COMMITTEE

Chairperson Shatz reported that the Public Outreach Committee had met to discuss the success of the Ice Cream Social and to learn more about the Village communications strategies. He said he wanted to make sure residents were aware of all the great things going on in the Village, and said the Committee would reconvene to provide additional feedback.

WETHRIVE! HEALTH & WELLNESS COMMITTEE

Vice Mayor Hunt reported on the success of this year's Pick-Up Pickleball, and the weather challenges that faced Yoga on the Lawn. He said Yoga had been well received when held, but that rain forced cancellation of nearly half of the sessions. Pickleball drew approximately 10-12 residents per night, and plans were underway to continue both programs. Mr. Hunt thanked Council for its support of both programs and the efforts of the WeThrive! Health & Wellness Committee.

MANAGER'S REPORT

Village Manager Scot Lahrmer reported on updates to the Village's natural gas aggregation program, saying that the Village natural gas broker had recommended locking into a fixed rate over the next 24 months. He said that while the rate was higher than the current cost to residents, ensuring the rate wouldn't go any higher was recommended by the broker to counterbalance the volatility of the market. He said residents currently enrolled and wishing to remain in the aggregation program need do nothing to continue. Residents interested in switching to the fixed rate through the program were advised to contact AGE to check if there would be penalties for breaking their current contract.

Mr. Lahrmer said Duke's current gas rate was even higher than that of the Village's gas aggregation program, which was an advantage to residents. He said if there were further questions about the program, residents could call Village Administration for assistance.

Mr. Lahrmer said Chief Wallace had been selected to receive the Crimestoppers Award this year, and would be recognized at a breakfast reception on October 11, 2022 for going above the call of his law enforcement duties.

He thanked sponsors, volunteers, staff and residents for their support of this year's Ice Cream Social, saying the event resulted in 1,200 servings of ice cream cups, 620 Kona Ice servings, 80 trolley trips by approximately 900 people, and 450 hot dogs. Mr. Lahrmer said a debrief meeting was scheduled for staff to identify ways to continue to improve the event.

CHIEF'S REPORT

Chief Wallace thanked Council for its support of the Ice Cream Social, and recognized Tammy Reasoner for chairing a successful event. He said an Oath of Office ceremony would be held at the October meeting of Council for auxiliary officers joining the Amberley Village Police Department.

Vice Mayor Hunt thanked all involved in the Ice Cream Social for their hard work. He said he wanted to point out an item in the Village Manager's Report that highlighted the Ed Hattenbach Scholarship, which had been awarded to two family members of staff for continuing education. Mr. Hunt said the Scholarship was now accessible online through

the Jewish Foundation of Greater Dayton for anyone interested in giving back to staff and their families in honor of Mr. Hattenbach's service to the Village.

NEW BUSINESS

There being no further business, Vice Mayor Hunt adjourned the meeting at 6:58 p.m.

Tammy Reasoner, Clerk of Council

Thomas C. Muething, Mayor

TO: Village Council

FROM: Scot F. Lahrmer, Village Manager

DATE: September 22, 2022

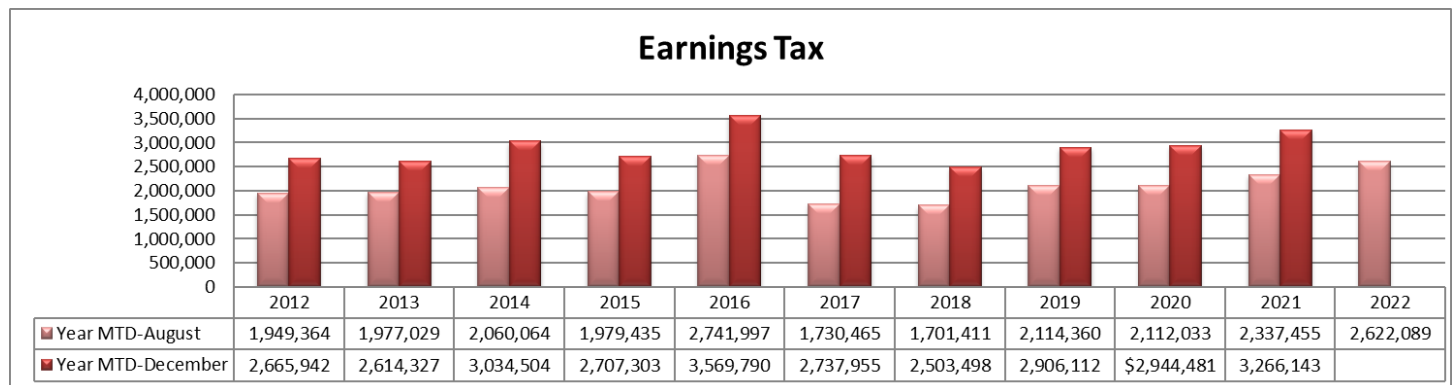
RE: Finance Report for August 2022

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 August totaled \$152,157. The earnings tax collection estimate for 2022 is \$3,400,000. Earnings tax continues to be the Village's primary revenue source. This chart shows how the earnings tax has tracked since 2012 and also reflects the amount collected year to date for each of the last 10 years.



Property Tax

The Village received \$558,026 in property tax in the month of August.

Local Government Fund

The Local Government Fund netted \$5651 for August. The projection for 2022 is \$69,328 with approximately 76.78% of revenue received YTD.

General Fund Summary

Revenue for the month of August totaled \$918,117.

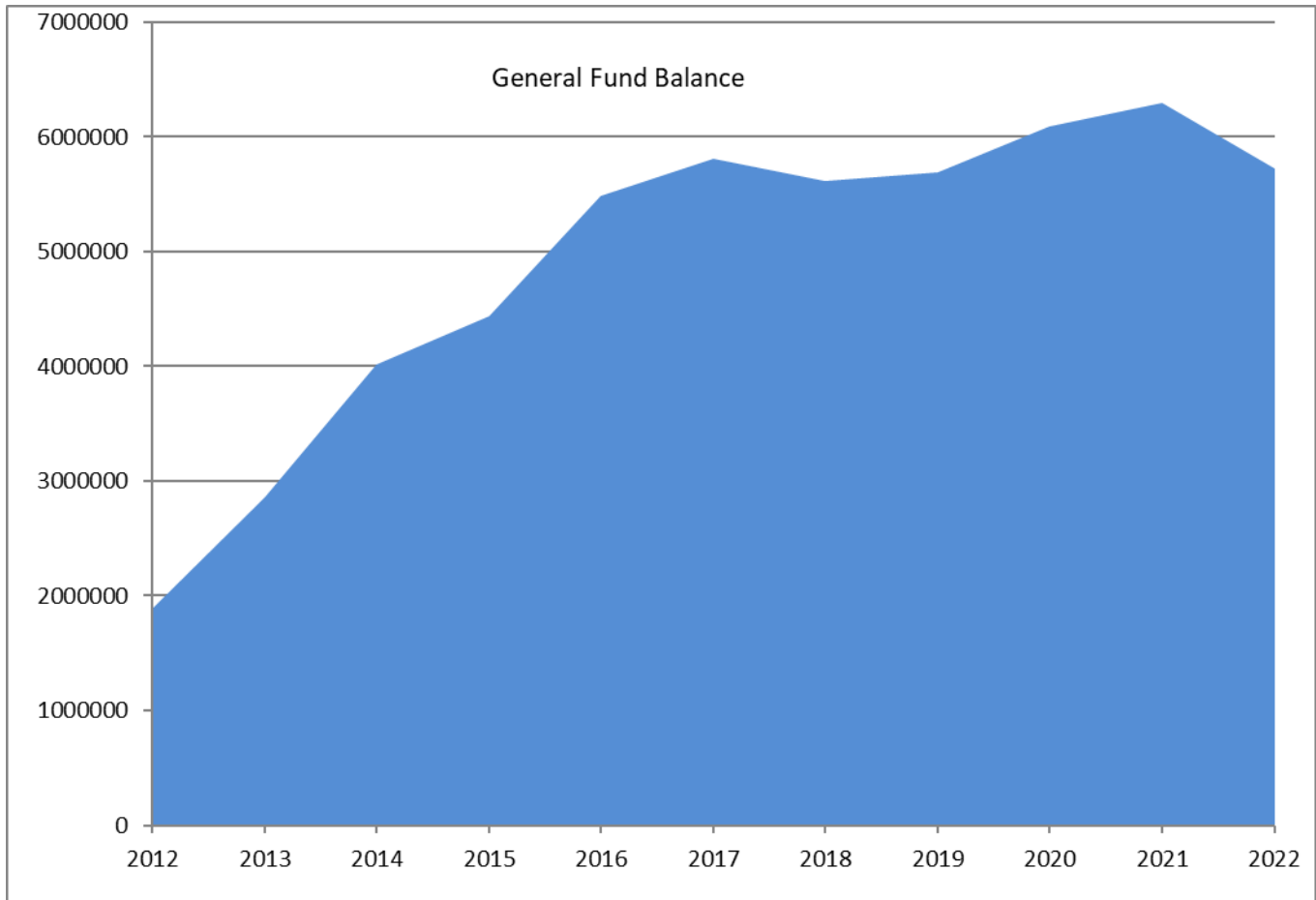
2022 Earnings Tax Estimate:	\$3,400,000	
Earnings Tax Collected (as of 8/31/22)	\$2,622,090	77.120% collected
2022 Revenue Estimate:	\$5,757,323	
Revenue Collected (as of 8/31/22)	\$4,759,709	82.672% collected

Expenses for August totaled: \$ 1,153,781

2022 Budget: \$6,731,852

Expenditures (as of 8/31/22) \$4,701,178 69.835% spent

The unencumbered General Fund balance as of the end of August is \$5,721,373, with the history of the General Fund balance shown in the graph below.



If you have any questions, please let me know.

Revenue Status

UAN v2022.3

By Fund Then Revenue

As Of 8/31/2022

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-110-0000	General Property Tax - Real Estate	\$1,175,014.00	\$1,187,564.56	-\$12,550.56	101.068%
1000-120-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
1000-130-0000	Municipal Income Tax	\$3,400,000.00	\$2,622,090.77	\$777,909.23	77.120%
	Property and Other Local Taxes Sub-Total:	\$4,575,014.00	\$3,809,655.33	\$765,358.67	83.271%
1000-211-0000	Local Government Distribution	\$69,328.00	\$53,230.76	\$16,097.24	76.781%
1000-224-0000	Liquor and Beer Permit Fees	\$1,500.00	\$0.00	\$1,500.00	0.000%
1000-231-0000	Property Tax Allocation	\$178,126.00	\$86,186.20	\$91,939.80	48.385%
1000-290-0000	Other - State Shared Taxes and Permits	\$15,000.00	\$12,889.07	\$2,110.93	85.927%
1000-290-0011	Other - State Shared Taxes and Permits{JEDZ}	\$126,000.00	\$98,008.70	\$27,991.30	77.785%
	State Shared Taxes and Permits Sub-Total:	\$389,954.00	\$250,314.73	\$139,639.27	64.191%
1000-390-0000	Other - Special Assessments	\$0.00	\$0.00	\$0.00	0.000%
1000-390-0071	Other - Special Assessments{Property Maintenance}	\$0.00	\$829.16	-\$829.16	0.000%
	Special Assessments Sub-Total:	\$0.00	\$829.16	-\$829.16	0.000%
1000-411-0000	Federal - Restricted	\$0.00	\$2,823.60	-\$2,823.60	0.000%
1000-413-0016	Federal - Pass Through Grants{DOJ-OCDETF OT /HC-JD PAY OFFS}	\$0.00	\$3,747.75	-\$3,747.75	0.000%
1000-422-0000	State - Restricted	\$0.00	\$0.00	\$0.00	0.000%
1000-422-0015	State - Restricted{HTF COMMANDER}	\$65,000.00	\$28,874.41	\$36,125.59	44.422%
1000-422-0016	State - Restricted{DOJ-OCDETF OT /HC-JD PAY OFFSE}	\$0.00	\$10,882.78	-\$10,882.78	0.000%
1000-422-0021	State - Restricted{OAC 109:2-18-05 TRAINING}	\$0.00	\$12,429.96	-\$12,429.96	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)	\$0.00	\$0.00	\$0.00	0.000%
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	\$14,000.00	\$14,204.44	-\$204.44	101.460%
1000-490-0015	Other - Intergovernmental{HTF COMMANDER}	\$90,000.00	\$94,959.41	-\$4,959.41	105.510%
1000-490-0016	Other - Intergovernmental{DOJ-OCDETF OT /HC-JD PAY OFFSE}	\$0.00	\$0.00	\$0.00	0.000%
1000-490-0017	Other - Intergovernmental{HC REA DISTRIBUTION}	\$0.00	\$0.00	\$0.00	0.000%

Revenue Status

UAN v2022.3

By Fund Then Revenue

As Of 8/31/2022

Intergovernmental Sub-Total:		\$169,000.00	\$167,922.35	\$1,077.65	99.362%
1000-512-0000	Contracts for Police Protection	\$15,000.00	\$14,641.91	\$358.09	97.613%
1000-514-0000	Garbage and Trash	\$241,220.00	\$171,297.22	\$69,922.78	71.013%
1000-523-0000	Recreation Entry Fees	\$2,000.00	\$1,100.00	\$900.00	55.000%
1000-529-0000	Other - Cultural and Recreational Programs	\$1,800.00	\$750.00	\$1,050.00	41.667%
1000-541-0000	Consumer Rent	\$91,500.00	\$60,940.88	\$30,559.12	66.602%
1000-541-0025	Consumer Rent{Mercy Land Lease}	\$12,500.00	\$6,250.00	\$6,250.00	50.000%
1000-541-0035	Consumer Rent{COMMUNITY ROOM}	\$0.00	\$0.00	\$0.00	0.000%
1000-590-0000	Other - Charges for Services	\$1,500.00	\$4,226.10	-\$2,726.10	281.740%
Charges for Services Sub-Total:		\$365,520.00	\$259,206.11	\$106,313.89	70.914%
1000-612-0000	Court Fines	\$85,000.00	\$48,561.17	\$36,438.83	57.131%
1000-612-0051	Court Fines{MAYOR'S COURT CREDIT CARD FEES}	\$1,000.00	\$534.00	\$466.00	53.400%
1000-619-0000	Other - Fines and Forfeitures	\$0.00	\$0.00	\$0.00	0.000%
1000-624-0000	Street Opening	\$0.00	\$0.00	\$0.00	0.000%
1000-625-0000	Cable Franchise Fees	\$59,000.00	\$44,500.29	\$14,499.71	75.424%
1000-629-0000	Other - Licenses and Permits	\$55,000.00	\$26,642.00	\$28,358.00	48.440%
1000-629-0027	Other - Licenses and Permits{CELLULAR UNITS-ALARMS}	\$4,000.00	\$1,995.00	\$2,005.00	49.875%
1000-690-0000	Other - Fines, Licenses and Permits	\$0.00	\$0.00	\$0.00	0.000%
Fines, Licenses and Permits Sub-Total:		\$204,000.00	\$122,232.46	\$81,767.54	59.918%
1000-701-0000	Interest	\$28,335.00	\$22,702.20	\$5,632.80	80.121%
Earnings on Investments Sub-Total:		\$28,335.00	\$22,702.20	\$5,632.80	80.121%
1000-820-0000	Contributions and Donations	\$0.00	\$8,400.00	-\$8,400.00	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}	\$12,000.00	\$10,281.04	\$1,718.96	85.675%
1000-820-0032	Contributions and Donations{BENCH & TREE MEMORIALS}	\$0.00	\$0.00	\$0.00	0.000%
1000-820-0033	Contributions and Donations{Ed Hattenbach Memorial}	\$0.00	\$0.00	\$0.00	0.000%
1000-820-0034	Contributions and Donations{COMMEMORATIVE BRICKS}	\$0.00	\$0.00	\$0.00	0.000%
1000-820-0041	Contributions and Donations{K-9}	\$0.00	\$0.00	\$0.00	0.000%
1000-892-0000	Other - Miscellaneous Non-Operating	\$10,000.00	\$91,100.50	-\$81,100.50	911.005%
Miscellaneous Sub-Total:		\$22,000.00	\$109,781.54	-\$87,781.54	499.007%
1000-931-0000	Transfers - In	\$0.00	\$0.00	\$0.00	0.000%

Revenue Status
By Fund Then Revenue
As Of 8/31/2022

UAN v2022.3

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-961-0000	Sale of Fixed Assets	\$3,500.00	\$17,065.32	-\$13,565.32	487.581%
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:		\$3,500.00	\$17,065.32	-\$13,565.32	487.581%
Fund 1000 Sub-Total:		\$5,757,323.00	\$4,759,709.20	\$997,613.80	82.672%
Report Total:		\$5,757,323.00	\$4,759,709.20	\$997,613.80	82.672%

AMBERLEY VILLAGE, HAMILTON COUNTY

9/22/2022 2:18:10 PM

Fund Summary

UAN v2022.3

August 2022

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	\$6,654,415.67	\$918,117.48	\$4,759,709.20	\$1,153,781.89	\$4,701,178.22	\$6,418,751.26	\$697,377.44	\$5,721,373.82
2011	Street Construction, Maint. and Repair	\$1,321,089.44	\$547,651.24	\$888,302.13	\$5,197.88	\$109,468.10	\$1,863,542.80	\$1,879,390.71	(\$15,847.91)
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	\$0.00	\$0.00	\$0.00	\$1,492.18	\$0.00	\$1,492.18
2082	OneOhio Opioid Settlement Fund	\$1,660.56	\$0.00	\$1,660.56	\$0.00	\$0.00	\$1,660.56	\$0.00	\$1,660.56
2091	Law Enforcement Trust	\$19,852.83	\$555.00	\$3,281.00	\$1,690.00	\$15,807.62	\$18,717.83	\$4,186.20	\$14,531.63
2101	Permissive Motor Vehicle License Tax	\$32,615.18	\$2,265.78	\$20,458.86	\$0.00	\$9,565.14	\$34,880.96	\$48,325.09	(\$13,444.13)
2131	Police Disability and Pension	\$31,906.08	\$24,986.23	\$57,033.60	\$275.56	\$718.51	\$56,616.75	\$0.00	\$56,616.75
2151	Coronavirus Relief Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2152	Local Fiscal Recovery Fund	\$372,614.65	\$0.00	\$187,048.15	\$372,614.65	\$372,614.65	\$0.00	\$0.00	\$0.00
2901	MAYOR'S COURT COMPUTER FUND	\$3,990.24	\$530.00	\$4,540.00	\$155.33	\$4,652.67	\$4,364.91	\$621.33	\$3,743.58
2902	POLICE LEVY FUND	\$234.52	\$554,176.33	\$1,265,905.78	\$86,240.81	\$798,110.49	\$468,170.04	\$12,215.85	\$455,954.19
2903	PSAP 911 FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2904	EMPLOYEE SEVERANCE FUND	\$269,671.67	\$0.00	\$45,000.00	\$0.00	\$36,311.13	\$269,671.67	\$0.00	\$269,671.67
2905	WE THRIVE GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$2,430.27	\$0.00	\$0.00	\$0.00
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	\$197,791.77	\$44,546.38	\$89,504.13	\$478.71	\$948.30	\$241,859.44	\$28,300.00	\$213,559.44
3101	Bond Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4901	CAPITAL PROJECTS	\$78,111.64	\$83,600.00	\$183,600.00	\$596.00	\$120,083.43	\$161,115.64	\$131,099.80	\$30,015.84
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	\$398,427.61	\$277,373.46	\$394,402.27	\$257,061.64	\$290,644.86	\$418,739.43	\$488,398.40	(\$69,658.97)
9101	Unclaimed Monies	\$3,613.31	\$0.00	\$0.00	\$0.00	\$0.00	\$3,613.31	\$0.00	\$3,613.31
9901	MAYOR'S COURT CUSTODIAL	\$6,173.52	\$8,453.00	\$73,895.00	\$8,051.00	\$73,392.00	\$6,575.52	\$0.00	\$6,575.52
9902	EMPLOYEES HEALTH INSURANCE CUSTODI	\$2.89	\$6,164.24	\$51,432.36	\$6,164.24	\$52,121.79	\$2.89	\$0.00	\$2.89
9903	VALLEY BAND ESCROW	\$10,315.81	\$0.00	\$0.00	\$329.20	\$2,279.52	\$9,986.61	\$2,720.48	\$7,266.13
9904	Kenwood SWJEDZ CUSTODIAL	\$212,387.38	\$58,444.71	\$764,946.49	\$213,154.18	\$849,894.91	\$57,677.91	\$256.55	\$57,421.36
9905	Kenwood SWJEDZ Escrow CUSTODIAL	\$10,780.31	\$4,265.87	\$19,748.49	\$0.00	\$22,299.10	\$15,046.18	\$0.00	\$15,046.18
9906	Kenwood SWJEDZ Long-Term Maint. CUSTOD	\$7,500.00	\$0.00	\$2,000.00	\$20.50	\$2,020.50	\$7,479.50	\$3,479.50	\$4,000.00
Report Total:		<u>\$9,635,851.38</u>	<u>\$2,531,129.72</u>	<u>\$8,812,468.02</u>	<u>\$2,105,811.59</u>	<u>\$7,464,541.21</u>	<u>\$10,061,169.51</u>	<u>\$3,296,371.35</u>	<u>\$6,764,798.16</u>

Last reconciled to bank: 08/31/2022 – Total other adjusting factors: \$17,878.35

AMBERLEY VILLAGE, HAMILTON COUNTY
Appropriation Summary
August 2022

9/22/2022 2:19:38 PM

UAN v2022.3

	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
1000 - General								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$1,458,567.00	\$1,458,567.00	\$189,868.06	\$1,042,515.45	\$18,241.59	\$397,809.96	71.475%
Employee Fringe Benefits	\$0.00	\$518,144.00	\$518,144.00	\$74,838.34	\$420,925.90	\$6,855.17	\$90,362.93	81.237%
Contractual Services	\$2,949.83	\$212,755.00	\$215,704.83	\$12,091.65	\$123,071.51	\$46,393.40	\$46,239.92	57.056%
Supplies and Materials	\$6,178.60	\$181,000.00	\$187,178.60	\$17,153.99	\$124,817.01	\$47,250.39	\$15,111.20	66.683%
Capital Outlay	\$5,225.08	\$97,680.00	\$102,905.08	\$0.00	\$24,574.85	\$69,552.35	\$8,777.88	23.881%
Total Police Enforcement	\$14,353.51	\$2,468,146.00	\$2,482,499.51	\$293,952.04	\$1,735,904.72	\$188,292.90	\$558,301.89	
Fire Fighting, Prevention and Inspection								
Personal Services	\$0.00	\$199,606.00	\$199,606.00	\$17,098.26	\$129,722.50	\$1,226.98	\$68,656.52	64.989%
Employee Fringe Benefits	\$0.00	\$41,467.00	\$41,467.00	\$5,653.94	\$26,881.86	\$0.00	\$14,585.14	64.827%
Contractual Services	\$750.00	\$76,510.00	\$77,260.00	\$3,623.92	\$36,196.21	\$26,713.06	\$14,350.73	46.850%
Supplies and Materials	\$23.96	\$35,300.00	\$35,323.96	\$2,351.78	\$25,078.41	\$2,071.77	\$8,173.78	70.995%
Capital Outlay	\$0.00	\$5,300.00	\$5,300.00	\$0.00	\$0.00	\$4,565.38	\$734.62	0.000%
Total Fire Fighting, Prevention and Inspection	\$773.96	\$358,183.00	\$358,956.96	\$28,727.90	\$217,878.98	\$34,577.19	\$106,500.79	
Total Security of Persons and Property	\$15,127.47	\$2,826,329.00	\$2,841,456.47	\$322,679.94	\$1,953,783.70	\$222,870.09	\$664,802.68	
Public Health Services								
Payment to County Health District								
Contractual Services	\$0.00	\$11,766.34	\$11,766.34	\$5,883.17	\$11,766.34	\$0.00	\$0.00	100.000%
Total Payment to County Health District	\$0.00	\$11,766.34	\$11,766.34	\$5,883.17	\$11,766.34	\$0.00	\$0.00	
Other Public Health Services								
Contractual Services	\$0.00	\$198,450.00	\$198,450.00	\$0.00	\$99,225.00	\$99,225.00	\$0.00	50.000%
Total Other Public Health Services	\$0.00	\$198,450.00	\$198,450.00	\$0.00	\$99,225.00	\$99,225.00	\$0.00	
Total Public Health Services	\$0.00	\$210,216.34	\$210,216.34	\$5,883.17	\$110,991.34	\$99,225.00	\$0.00	
Leisure Time Activities								
Other Leisure Time Activities								
Contractual Services	\$0.00	\$1,999.66	\$1,999.66	\$0.00	\$391.66	\$1,607.50	\$0.50	19.586%
Total Other Leisure Time Activities	\$0.00	\$1,999.66	\$1,999.66	\$0.00	\$391.66	\$1,607.50	\$0.50	
Total Leisure Time Activities	\$0.00	\$1,999.66	\$1,999.66	\$0.00	\$391.66	\$1,607.50	\$0.50	
Basic Utility Services								
Waste Collection - Refuse Collection and Disp								
Contractual Services	\$10,115.17	\$241,220.00	\$251,335.17	\$43,279.06	\$189,531.95	\$61,803.22	\$0.00	75.410%
Total Waste Collection - Refuse Collection and Disp	\$10,115.17	\$241,220.00	\$251,335.17	\$43,279.06	\$189,531.95	\$61,803.22	\$0.00	
Total Basic Utility Services	\$10,115.17	\$241,220.00	\$251,335.17	\$43,279.06	\$189,531.95	\$61,803.22	\$0.00	
Transportation								
Other Transportation								
Personal Services	\$0.00	\$479,312.00	\$479,312.00	\$53,907.70	\$334,532.10	\$5,449.00	\$139,330.90	69.794%
Employee Fringe Benefits	\$0.00	\$204,813.00	\$204,813.00	\$18,960.66	\$128,197.64	\$2,766.13	\$73,849.23	62.593%
Contractual Services	\$53.02	\$125,403.00	\$125,456.02	\$6,617.01	\$50,750.23	\$31,377.79	\$43,328.00	40.453%
Supplies and Materials	\$15,352.86	\$240,332.00	\$255,684.86	\$24,727.80	\$161,420.90	\$67,627.44	\$26,636.52	63.133%
Capital Outlay	\$0.00	\$15,500.00	\$15,500.00	\$0.00	\$0.00	\$0.00	\$15,500.00	0.000%
Total Other Transportation	\$15,405.88	\$1,065,360.00	\$1,080,765.88	\$104,213.17	\$674,900.87	\$107,220.36	\$298,644.65	

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	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	\$15,405.88	\$1,065,360.00	\$1,080,765.88	\$104,213.17	\$674,900.87	\$107,220.36	\$298,644.65	
General Government								
Mayor and Administrative Offices								
Personal Services	\$425.00	\$414,176.00	\$414,601.00	\$44,085.48	\$274,843.45	\$4,771.76	\$134,985.79	66.291%
Employee Fringe Benefits	\$0.00	\$139,876.00	\$139,876.00	\$10,735.27	\$82,059.65	\$959.47	\$56,856.88	58.666%
Contractual Services	\$2,810.34	\$99,685.00	\$102,495.34	\$9,427.98	\$56,135.89	\$45,623.21	\$736.24	54.769%
Supplies and Materials	\$0.00	\$8,300.00	\$8,300.00	\$1,378.30	\$7,187.80	\$793.58	\$318.62	86.600%
Total Mayor and Administrative Offices	\$3,235.34	\$662,037.00	\$665,272.34	\$65,627.03	\$420,226.79	\$52,148.02	\$192,897.53	
Legislative Activities								
Personal Services	\$0.00	\$10,800.00	\$10,800.00	\$828.00	\$6,702.00	\$48.00	\$4,050.00	62.056%
Employee Fringe Benefits	\$0.00	\$1,985.00	\$1,985.00	\$68.28	\$620.32	\$0.00	\$1,364.68	31.250%
Contractual Services	\$879.40	\$57,074.43	\$57,953.83	\$1,956.20	\$35,483.30	\$14,761.66	\$7,708.87	61.227%
Supplies and Materials	\$0.00	\$19,650.00	\$19,650.00	\$11,005.22	\$12,790.73	\$5,621.27	\$1,238.00	65.093%
Other	\$0.00	\$2,655.57	\$2,655.57	\$0.00	\$2,655.57	\$0.00	\$0.00	100.000%
Total Legislative Activities	\$879.40	\$92,165.00	\$93,044.40	\$13,857.70	\$58,251.92	\$20,430.93	\$14,361.55	
Mayor's Court								
Contractual Services	\$1,000.00	\$27,550.00	\$28,550.00	\$1,834.19	\$15,881.26	\$6,618.74	\$6,050.00	55.626%
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Mayor's Court	\$1,000.00	\$27,550.00	\$28,550.00	\$1,834.19	\$15,881.26	\$6,618.74	\$6,050.00	
Clerk - Treasurer								
Personal Services	\$0.00	\$1,500.00	\$1,500.00	\$122.50	\$982.50	\$17.50	\$500.00	65.500%
Employee Fringe Benefits	\$0.00	\$251.00	\$251.00	\$19.31	\$137.41	\$0.00	\$113.59	54.745%
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	\$2,901.00	\$2,901.00	\$141.81	\$1,119.91	\$17.50	\$1,763.59	
Lands and Buildings								
Personal Services	\$0.00	\$54,000.00	\$54,000.00	\$3,136.07	\$22,539.10	\$294.73	\$31,166.17	41.739%
Employee Fringe Benefits	\$0.00	\$9,030.00	\$9,030.00	\$391.75	\$3,641.74	\$0.00	\$5,388.26	40.329%
Contractual Services	\$668.25	\$237,381.00	\$238,049.25	\$14,407.15	\$123,402.12	\$65,869.13	\$48,778.00	51.839%
Supplies and Materials	\$6,367.58	\$152,000.00	\$158,367.58	\$15,419.76	\$122,300.47	\$33,484.85	\$2,582.26	77.226%
Capital Outlay	\$5,515.00	\$10,500.00	\$16,015.00	\$0.00	\$9,315.00	\$0.00	\$6,700.00	58.164%
Total Lands and Buildings	\$12,550.83	\$462,911.00	\$475,461.83	\$33,354.73	\$281,198.43	\$99,648.71	\$94,614.69	
Boards and Commissions								
Personal Services	\$0.00	\$800.00	\$800.00	\$49.02	\$476.37	\$6.99	\$316.64	59.546%
Employee Fringe Benefits	\$0.00	\$124.00	\$124.00	\$7.71	\$67.54	\$0.00	\$56.46	54.468%
Total Boards and Commissions	\$0.00	\$924.00	\$924.00	\$56.73	\$543.91	\$6.99	\$373.10	
Solicitor								
Contractual Services	\$3,609.24	\$60,000.00	\$63,609.24	\$14,374.29	\$23,830.29	\$19,778.95	\$20,000.00	37.464%
Total Solicitor	\$3,609.24	\$60,000.00	\$63,609.24	\$14,374.29	\$23,830.29	\$19,778.95	\$20,000.00	
Income Tax Administration								
Personal Services	\$0.00	\$71,207.00	\$71,207.00	\$8,110.60	\$49,352.00	\$804.88	\$21,050.12	69.308%
Employee Fringe Benefits	\$0.00	\$31,027.00	\$31,027.00	\$2,424.35	\$19,333.70	\$571.46	\$11,121.84	62.313%
Contractual Services	\$0.00	\$12,075.00	\$12,075.00	\$467.66	\$7,658.91	\$4,125.09	\$291.00	63.428%
Supplies and Materials	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	0.000%
Total Income Tax Administration	\$0.00	\$114,809.00	\$114,809.00	\$11,002.61	\$76,344.61	\$6,001.43	\$32,462.96	

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	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	\$21,367.46	\$29,091.58	\$0.00	\$70,908.42	29.092%
Total Tax Refunds	\$0.00	\$100,000.00	\$100,000.00	\$21,367.46	\$29,091.58	\$0.00	\$70,908.42	
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	\$500.00	\$500.00	\$180.00	\$230.00	\$0.00	\$270.00	46.000%
Total Other General Government	\$0.00	\$500.00	\$500.00	\$180.00	\$230.00	\$0.00	\$270.00	
Total General Government	\$21,274.81	\$1,523,797.00	\$1,545,071.81	\$161,796.55	\$906,718.70	\$204,651.27	\$433,701.84	
Other Financing Uses								
Transfers - Out	\$0.00	\$860,930.00	\$860,930.00	\$515,930.00	\$860,930.00	\$0.00	\$0.00	100.000%
Contingencies	\$3,930.00	\$2,000.00	\$5,930.00	\$0.00	\$3,930.00	\$0.00	\$2,000.00	66.273%
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Other Financing Uses	\$3,930.00	\$862,930.00	\$866,860.00	\$515,930.00	\$864,860.00	\$0.00	\$2,000.00	
Total 1000 - General	\$65,853.33	\$6,731,852.00	\$6,797,705.33	\$1,153,781.89	\$4,701,178.22	\$697,377.44	\$1,399,149.67	
2011 - Street Construction, Maint. and Repair								
Transportation								
Other Transportation								
Contractual Services	\$76,783.00	\$45,000.00	\$121,783.00	\$5,197.88	\$78,687.07	\$43,095.93	\$0.00	64.613%
Capital Outlay	\$20,240.81	\$1,846,835.00	\$1,867,075.81	\$0.00	\$30,781.03	\$1,836,294.78	\$0.00	1.649%
Total Other Transportation	\$97,023.81	\$1,891,835.00	\$1,988,858.81	\$5,197.88	\$109,468.10	\$1,879,390.71	\$0.00	
Total Transportation	\$97,023.81	\$1,891,835.00	\$1,988,858.81	\$5,197.88	\$109,468.10	\$1,879,390.71	\$0.00	
Total 2011 - Street Construction, Maint. and Repair	\$97,023.81	\$1,891,835.00	\$1,988,858.81	\$5,197.88	\$109,468.10	\$1,879,390.71	\$0.00	
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

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	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	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00	0.000%
Other	\$594.02	\$29,000.00	\$29,594.02	\$1,690.00	\$15,807.62	\$4,186.20	\$9,600.20	53.415%
Total Police Enforcement	\$594.02	\$30,000.00	\$30,594.02	\$1,690.00	\$15,807.62	\$4,186.20	\$10,600.20	
Total Security of Persons and Property	\$594.02	\$30,000.00	\$30,594.02	\$1,690.00	\$15,807.62	\$4,186.20	\$10,600.20	
Total 2091 - Law Enforcement Trust	\$594.02	\$30,000.00	\$30,594.02	\$1,690.00	\$15,807.62	\$4,186.20	\$10,600.20	
2101 - Permissive Motor Vehicle License Tax								
Transportation								
Other Transportation								
Contractual Services	\$0.00	\$9,565.14	\$9,565.14	\$0.00	\$9,565.14	\$0.00	\$0.00	100.000%
Capital Outlay	\$0.00	\$48,326.86	\$48,326.86	\$0.00	\$0.00	\$48,325.09	\$1.77	0.000%
Total Other Transportation	\$0.00	\$57,892.00	\$57,892.00	\$0.00	\$9,565.14	\$48,325.09	\$1.77	
Total Transportation	\$0.00	\$57,892.00	\$57,892.00	\$0.00	\$9,565.14	\$48,325.09	\$1.77	
Total 2101 - Permissive Motor Vehicle License Tax	\$0.00	\$57,892.00	\$57,892.00	\$0.00	\$9,565.14	\$48,325.09	\$1.77	
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	\$56,281.40	\$56,281.40	\$0.00	\$0.00	\$0.00	\$56,281.40	0.000%
Total Police Enforcement	\$0.00	\$56,281.40	\$56,281.40	\$0.00	\$0.00	\$0.00	\$56,281.40	
Total Security of Persons and Property	\$0.00	\$56,281.40	\$56,281.40	\$0.00	\$0.00	\$0.00	\$56,281.40	
General Government								
Auditor of State Fees								
Contractual Services	\$0.00	\$718.60	\$718.60	\$275.56	\$718.51	\$0.00	\$0.09	99.987%
Total Auditor of State Fees	\$0.00	\$718.60	\$718.60	\$275.56	\$718.51	\$0.00	\$0.09	
Total General Government	\$0.00	\$718.60	\$718.60	\$275.56	\$718.51	\$0.00	\$0.09	
Total 2131 - Police Disability and Pension	\$0.00	\$57,000.00	\$57,000.00	\$275.56	\$718.51	\$0.00	\$56,281.49	
2151 - Coronavirus Relief Fund								
Security of Persons and Property								
Fire Fighting, Prevention and Inspection								
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 Fire Fighting, Prevention and Inspection	\$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	
General Government								
Mayor and Administrative Offices								
Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Mayor and Administrative Offices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Financing Uses								
Total Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2151 - Coronavirus Relief Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2152 - Local Fiscal Recovery Fund								
Transportation								
Street Construction and Reconstruction								
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Total Street Construction and Reconstruction	\$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	
Other Financing Uses								
Transfers - Out	\$0.00	\$372,614.65	\$372,614.65	\$372,614.65	\$372,614.65	\$0.00	\$0.00	100.000%
Total Other Financing Uses	\$0.00	\$372,614.65	\$372,614.65	\$372,614.65	\$372,614.65	\$0.00	\$0.00	
Total 2152 - Local Fiscal Recovery Fund	\$0.00	\$372,614.65	\$372,614.65	\$372,614.65	\$372,614.65	\$0.00	\$0.00	
2901 - MAYOR'S COURT COMPUTER FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	\$0.00	\$2,910.00	\$2,910.00	\$0.00	\$2,910.00	\$0.00	\$0.00	100.000%
Supplies and Materials	\$0.00	\$1,590.00	\$1,590.00	\$0.00	\$500.00	\$0.00	\$1,090.00	31.447%
Capital Outlay	\$0.00	\$3,000.00	\$3,000.00	\$155.33	\$1,242.67	\$621.33	\$1,136.00	41.422%
Total Police Enforcement	\$0.00	\$7,500.00	\$7,500.00	\$155.33	\$4,652.67	\$621.33	\$2,226.00	
Total Security of Persons and Property	\$0.00	\$7,500.00	\$7,500.00	\$155.33	\$4,652.67	\$621.33	\$2,226.00	
Total 2901 - MAYOR'S COURT COMPUTER FUND	\$0.00	\$7,500.00	\$7,500.00	\$155.33	\$4,652.67	\$621.33	\$2,226.00	
2902 - POLICE LEVY FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$979,108.00	\$979,108.00	\$75,739.88	\$644,898.35	\$12,215.85	\$321,993.80	65.866%
Employee Fringe Benefits	\$0.00	\$351,268.00	\$351,268.00	\$4,392.40	\$137,282.78	\$0.00	\$213,985.22	39.082%
Contractual Services	\$0.00	\$16,500.00	\$16,500.00	\$6,108.53	\$15,929.36	\$0.00	\$570.64	96.542%
Total Police Enforcement	\$0.00	\$1,346,876.00	\$1,346,876.00	\$86,240.81	\$798,110.49	\$12,215.85	\$536,549.66	
Total Security of Persons and Property	\$0.00	\$1,346,876.00	\$1,346,876.00	\$86,240.81	\$798,110.49	\$12,215.85	\$536,549.66	
Total 2902 - POLICE LEVY FUND	\$0.00	\$1,346,876.00	\$1,346,876.00	\$86,240.81	\$798,110.49	\$12,215.85	\$536,549.66	
2903 - PSAP 911 FUND								
Security of Persons and Property								
Police Enforcement								
Contractual Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

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August 2022

	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 Security of Persons and Property	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total 2903 - PSAP 911 FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2904 - EMPLOYEE SEVERANCE FUND								
Security of Persons and Property								
Police Enforcement								
Personal Services	\$0.00	\$36,500.00	\$36,500.00	\$0.00	\$35,792.15	\$0.00	\$707.85	98.061%
Employee Fringe Benefits	\$0.00	\$550.00	\$550.00	\$0.00	\$518.98	\$0.00	\$31.02	94.360%
Total Police Enforcement	\$0.00	\$37,050.00	\$37,050.00	\$0.00	\$36,311.13	\$0.00	\$738.87	
Total Security of Persons and Property	\$0.00	\$37,050.00	\$37,050.00	\$0.00	\$36,311.13	\$0.00	\$738.87	
Transportation								
Other Transportation								
Personal Services	\$0.00	\$37,420.00	\$37,420.00	\$0.00	\$0.00	\$0.00	\$37,420.00	0.000%
Employee Fringe Benefits	\$0.00	\$530.00	\$530.00	\$0.00	\$0.00	\$0.00	\$530.00	0.000%
Total Other Transportation	\$0.00	\$37,950.00	\$37,950.00	\$0.00	\$0.00	\$0.00	\$37,950.00	
Total Transportation	\$0.00	\$37,950.00	\$37,950.00	\$0.00	\$0.00	\$0.00	\$37,950.00	
General Government								
Income Tax Administration								
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 Income Tax Administration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total General Government	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
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	\$75,000.00	\$75,000.00	\$0.00	\$36,311.13	\$0.00	\$38,688.87	
2905 - WE THRIVE GRANT FUND								
Community Environment								
Other Community Environment								
Other	\$0.00	\$2,430.27	\$2,430.27	\$0.00	\$2,430.27	\$0.00	\$0.00	100.000%
Total Other Community Environment	\$0.00	\$2,430.27	\$2,430.27	\$0.00	\$2,430.27	\$0.00	\$0.00	
Total Community Environment	\$0.00	\$2,430.27	\$2,430.27	\$0.00	\$2,430.27	\$0.00	\$0.00	
Total 2905 - WE THRIVE GRANT FUND	\$0.00	\$2,430.27	\$2,430.27	\$0.00	\$2,430.27	\$0.00	\$0.00	
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	

Report reflects selected information.

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UAN v2022.3

	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 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	\$948.30	\$948.30	\$478.71	\$948.30	\$0.00	\$0.00	100.000%
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Other	\$0.00	\$30,751.70	\$30,751.70	\$0.00	\$0.00	\$0.00	\$30,751.70	0.000%
Total Other General Government	\$0.00	\$31,700.00	\$31,700.00	\$478.71	\$948.30	\$0.00	\$30,751.70	
Total General Government	\$0.00	\$31,700.00	\$31,700.00	\$478.71	\$948.30	\$0.00	\$30,751.70	
Capital Outlay								
Capital Outlay								
Capital Outlay	\$0.00	\$28,300.00	\$28,300.00	\$0.00	\$0.00	\$28,300.00	\$0.00	0.000%
Total Capital Outlay	\$0.00	\$28,300.00	\$28,300.00	\$0.00	\$0.00	\$28,300.00	\$0.00	
Total Capital Outlay	\$0.00	\$28,300.00	\$28,300.00	\$0.00	\$0.00	\$28,300.00	\$0.00	
Total 2907 - Mercy Tax Increment Equivalent Fund	\$0.00	\$60,000.00	\$60,000.00	\$478.71	\$948.30	\$28,300.00	\$30,751.70	
4901 - CAPITAL PROJECTS								
Capital Outlay								
Capital Outlay								
Capital Outlay	\$72,638.00	\$281,500.00	\$354,138.00	\$596.00	\$120,083.43	\$131,099.80	\$102,954.77	33.909%
Total Capital Outlay	\$72,638.00	\$281,500.00	\$354,138.00	\$596.00	\$120,083.43	\$131,099.80	\$102,954.77	
Total Capital Outlay	\$72,638.00	\$281,500.00	\$354,138.00	\$596.00	\$120,083.43	\$131,099.80	\$102,954.77	
Total 4901 - CAPITAL PROJECTS	\$72,638.00	\$281,500.00	\$354,138.00	\$596.00	\$120,083.43	\$131,099.80	\$102,954.77	
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

Report reflects selected information.

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	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								
Storm Sewers and Drains								
Personal Services	\$0.00	\$13,000.00	\$13,000.00	\$477.98	\$2,815.84	\$32.80	\$10,151.36	21.660%
Employee Fringe Benefits	\$0.00	\$2,000.00	\$2,000.00	\$91.44	\$415.52	\$0.00	\$1,584.48	20.776%
Contractual Services	\$629.20	\$31,618.00	\$32,247.20	\$0.00	\$8,749.88	\$21,395.32	\$2,102.00	27.134%
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Capital Outlay	\$13,772.10	\$731,862.00	\$745,634.10	\$256,492.22	\$278,663.62	\$466,970.28	\$0.20	37.373%
Total Storm Sewers and Drains	\$14,401.30	\$778,480.00	\$792,881.30	\$257,061.64	\$290,644.86	\$488,398.40	\$13,838.04	
Total Transportation	\$14,401.30	\$778,480.00	\$792,881.30	\$257,061.64	\$290,644.86	\$488,398.40	\$13,838.04	
Total 5901 - STORM WATER UTILITY	\$14,401.30	\$778,480.00	\$792,881.30	\$257,061.64	\$290,644.86	\$488,398.40	\$13,838.04	
9101 - Unclaimed Monies								
Fiduciary Distributions								
Distributions of Unclaimed Monies								
Other	\$0.00	\$2,498.31	\$2,498.31	\$0.00	\$0.00	\$0.00	\$2,498.31	0.000%
Total Distributions of Unclaimed Monies	\$0.00	\$2,498.31	\$2,498.31	\$0.00	\$0.00	\$0.00	\$2,498.31	
Total Fiduciary Distributions	\$0.00	\$2,498.31	\$2,498.31	\$0.00	\$0.00	\$0.00	\$2,498.31	
Total 9101 - Unclaimed Monies	\$0.00	\$2,498.31	\$2,498.31	\$0.00	\$0.00	\$0.00	\$2,498.31	
9901 - MAYOR'S COURT CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	\$0.00	\$25,000.00	\$25,000.00	\$2,088.00	\$17,780.00	\$0.00	\$7,220.00	71.120%
Total Distributions to Other Governments	\$0.00	\$25,000.00	\$25,000.00	\$2,088.00	\$17,780.00	\$0.00	\$7,220.00	
Distributions to Other Funds (Primary Gov't)								
Other	\$0.00	\$94,500.00	\$94,500.00	\$5,963.00	\$55,512.00	\$0.00	\$38,988.00	58.743%
Total Distributions to Other Funds (Primary Gov't)	\$0.00	\$94,500.00	\$94,500.00	\$5,963.00	\$55,512.00	\$0.00	\$38,988.00	
Other Distributions								
Other	\$0.00	\$500.00	\$500.00	\$0.00	\$100.00	\$0.00	\$400.00	20.000%
Total Other Distributions	\$0.00	\$500.00	\$500.00	\$0.00	\$100.00	\$0.00	\$400.00	
Total Fiduciary Distributions	\$0.00	\$120,000.00	\$120,000.00	\$8,051.00	\$73,392.00	\$0.00	\$46,608.00	
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 CUSTODIAL	\$0.00	\$120,000.00	\$120,000.00	\$8,051.00	\$73,392.00	\$0.00	\$46,608.00	
9902 - EMPLOYEES HEALTH INSURANCE CUSTODIAL								
Fiduciary Distributions								
Distributions on Behalf of Employees								
Other	\$0.00	\$76,000.00	\$76,000.00	\$6,164.24	\$52,121.79	\$0.00	\$23,878.21	68.581%
Total Distributions on Behalf of Employees	\$0.00	\$76,000.00	\$76,000.00	\$6,164.24	\$52,121.79	\$0.00	\$23,878.21	
Total Fiduciary Distributions	\$0.00	\$76,000.00	\$76,000.00	\$6,164.24	\$52,121.79	\$0.00	\$23,878.21	

Report reflects selected information.

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	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
CUSTODIAL	\$0.00	\$76,000.00	\$76,000.00	\$6,164.24	\$52,121.79	\$0.00	\$23,878.21	
9903 - VALLEY BAND ESCROW								
Fiduciary Distributions								
Other Distributions								
Contractual Services	\$0.00	\$11,832.86	\$11,832.86	\$329.20	\$2,279.52	\$2,720.48	\$6,832.86	19.264%
Total Other Distributions	\$0.00	\$11,832.86	\$11,832.86	\$329.20	\$2,279.52	\$2,720.48	\$6,832.86	
Total Fiduciary Distributions	\$0.00	\$11,832.86	\$11,832.86	\$329.20	\$2,279.52	\$2,720.48	\$6,832.86	
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 9903 - VALLEY BAND ESCROW	\$0.00	\$11,832.86	\$11,832.86	\$329.20	\$2,279.52	\$2,720.48	\$6,832.86	
9904 - Kenwood SWJEDZ CUSTODIAL								
Fiduciary Distributions								
Distributions to Other Governments								
Other	\$0.00	\$963,517.38	\$963,517.38	\$184,100.07	\$729,594.27	\$0.00	\$233,923.11	75.722%
Total Distributions to Other Governments	\$0.00	\$963,517.38	\$963,517.38	\$184,100.07	\$729,594.27	\$0.00	\$233,923.11	
Distributions to Other Funds (Primary Gov't)								
Contractual Services	\$0.00	\$104,734.13	\$104,734.13	\$24,788.24	\$98,552.15	\$256.55	\$5,925.43	94.097%
Total Distributions to Other Funds (Primary Gov't)	\$0.00	\$104,734.13	\$104,734.13	\$24,788.24	\$98,552.15	\$256.55	\$5,925.43	
Total Fiduciary Distributions	\$0.00	\$1,068,251.51	\$1,068,251.51	\$208,888.31	\$828,146.42	\$256.55	\$239,848.54	
Other Financing Uses								
Transfers - Out	\$0.00	\$21,748.49	\$21,748.49	\$4,265.87	\$21,748.49	\$0.00	\$0.00	100.000%
Total Other Financing Uses	\$0.00	\$21,748.49	\$21,748.49	\$4,265.87	\$21,748.49	\$0.00	\$0.00	
Total 9904 - Kenwood SWJEDZ CUSTODIAL	\$0.00	\$1,090,000.00	\$1,090,000.00	\$213,154.18	\$849,894.91	\$256.55	\$239,848.54	
9905 - Kenwood SWJEDZ Escrow CUSTODIAL								
Fiduciary Distributions								
Other Distributions								
Other	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$22,299.10	\$0.00	\$2,700.90	89.196%
Total Other Distributions	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$22,299.10	\$0.00	\$2,700.90	
Total Fiduciary Distributions	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$22,299.10	\$0.00	\$2,700.90	
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 CUSTODIAL	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$22,299.10	\$0.00	\$2,700.90	
9906 - Kenwood SWJEDZ Long-Term Maint. CUSTODIA								
Fiduciary Distributions								
Other Distributions								
Contractual Services	\$0.00	\$7,000.00	\$7,000.00	\$20.50	\$2,020.50	\$3,479.50	\$1,500.00	28.864%

Report reflects selected information.

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	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 Distributions	\$0.00	\$7,000.00	\$7,000.00	\$20.50	\$2,020.50	\$3,479.50	\$1,500.00	
Total Fiduciary Distributions	\$0.00	\$7,000.00	\$7,000.00	\$20.50	\$2,020.50	\$3,479.50	\$1,500.00	
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	
CUSTODIA	\$0.00	\$7,000.00	\$7,000.00	\$20.50	\$2,020.50	\$3,479.50	\$1,500.00	
Report Totals:	<u>\$250,510.46</u>	<u>\$13,025,311.09</u>	<u>\$13,275,821.55</u>	<u>\$2,105,811.59</u>	<u>\$7,464,541.21</u>	<u>\$3,296,371.35</u>	<u>\$2,514,908.99</u>	

August 31, 2022

<u>TYPE</u>	<u>DESCRIPTION</u>	<u>CURRENT VALUE</u>	<u>INTERST RATE</u>	<u>YEAR TO DATE INTEREST</u>	<u>PURCHASE DATE</u>	<u>MATURITY DATE</u>	<u>TOTAL INVESTMENT BY</u>
							<u>YEAR</u>
CD	GOLDMAN SACHS BANK	\$ 250,000.00	1.85%	\$ 2,306.16	10/30/2019	10/31/2022	2022
CD	NEW YORK COMMUNITY BANK	\$ 250,000.00	0.20%	\$ 247.95	11/9/2020	11/9/2022	\$500,000
CD	AMERICAN NATIONAL BANK	\$ 250,000.00	0.15%	\$ 249.65	3/30/2021	3/30/2023	2023
CD	JOHN MARSHALL BANK RESTON	\$ 250,000.00	0.15%	\$ 249.66	1/28/2021	7/28/2023	\$1,499,625
T BOND	T BOND 3 (PURCHASED AT DISCOUNT)	\$ 249,625.00	0.23%	\$ 312.50	8/10/2021	7/31/2023	
CD	SYNCRONY BANK	\$ 250,000.00	0.25%	\$ 309.93	9/3/2021	9/5/2023	
CD	FIRST STATE BANK AND TRUST	\$ 250,000.00	0.15%	\$ 249.66	4/28/2021	10/27/2023	
CD	MERRICK BANK CORP	\$ 250,000.00	0.25%	\$ 416.09	12/30/2020	12/29/2023	
CD	UNITY BANCORP INC	\$ 250,000.00	0.20%	\$ 500.00	2/26/2021	2/26/2024	2024
CD	PREFERRED BANK	\$ 250,000.00	0.25%	\$ 416.09	3/25/2021	3/25/2024	\$3,747,656.25
CD	LIVE OAK BANKING CO	\$ 250,000.00	0.40%	\$ 665.74	10/18/2021	4/18/2024	
T BOND	T BOND	\$ 500,000.00	0.25%	\$ 1,250.00	6/1/2021	5/15/2024	
CD	FIRST BANK HAMILTON NJ	\$ 250,000.00	0.20%	\$ 332.91	6/11/2021	6/11/2024	
T BOND	T BOND 2 (PURCHASED AT DISCOUNT)	\$ 497,656.25	0.40%	\$ 625.00	6/23/2021	6/15/2024	
CD	HAMNI BANK	\$ 250,000.00	0.25%	\$ 416.09	6/25/2021	6/25/2024	
CD	FIRST GENERAL	\$ 250,000.00	0.25%	\$ 416.09	6/30/2021	6/28/2024	
T BOND	T BOND 4	\$ 750,000.00	0.38%	\$ 2,812.50	8/10/2021	7/15/2024	
CD	BANK OZK	\$ 250,000.00	0.35%	\$ 582.56	7/29/2021	7/29/2024	
CD	FIRST BANK RICHMOND	\$ 250,000.00	0.45%	\$ 560.96	10/20/2021	10/21/2024	
AGENCY	FHLB	\$ 247,875.00	1.51%	\$ 1,525.00	2/7/2022	1/27/2025	2025
CD	ALLY BANK	\$ 250,000.00	3.25%	\$ -	6/30/2022	6/30/2025	\$1,232,972.66
AGENCY	FHLB 2	\$ 250,000.00	3.72%	\$ -	8/23/2022	8/18/2025	
T BOND	T BOND 5	\$ 485,097.66	1.00%	\$ -	11/15/2021	10/31/2025	
AGENCY	FFCB	\$ 250,000.00	3.55%	\$ -	5/3/2022	5/11/2026	2026
CD	CAPITAL ONE	\$ 250,000.00	1.10%	\$ 1,363.70	11/17/2021	11/17/2026	\$1,002,421.88
T BOND	T BOND 6	\$ 502,421.88	1.15%	\$ 3,125.00	11/30/2021	11/30/2026	

\$ 18,933.24 ACTIVE
\$ 9,861.99 MATURED

TOTAL \$ 7,982,675.79 \$ 28,795.23

TO: Village Council
FROM: Scot F. Lahrmer, Village Manager
DATE: October 8, 2022
RE: Accepting Rates of Budget Commission

ITEM: Resolution 2022-26, Accepting Rates of the Hamilton County Budget Commission for 2023

ACTION REQUESTED: By motion, adopt **Resolution 2022-26**, accepting the rates determined by the Budget Commission of Hamilton County.

PURPOSE: To comply with the Ohio Revised Code requirements per Sections 5705.34 and 5705.35.

On June 13, Council adopted Resolution 2022-16 adopting the 2023 Tax Budget which was certified to the County Auditor. Based on the amounts certified in the Tax Budget showing the Village's need for funds, the Hamilton County Budget Commission enacts the tax rates necessary to be levied within and without the ten mill tax limitations.

The financing of local government operations from local property taxes is restricted by constitutional limitations. The restriction states that property taxed according to value, shall not be taxed in excess of 10 mills for all state and local purposes. This limitation is referred to as the ten-mill limitation. This ten-mill limitation indirectly imposes a limitation on the amount of tax the Village can impose in any one year. The only exception is when approved by the electors or when provided by the charter of the municipality.

One such exception is the police levy renewal passed in May 2022. Voters passed a rate renewal police levy in the amount of 8 mills. Collections from the 8 mill levy began in 2018 after it was first passed in 2017 and continues with the renewal passed this year.

The Hamilton County Budget Commission certified the attached rates to Amberley Village. The Village is now required to accept the rates, by resolution, which is then certified to the County Auditor.

The Finance Committee reviewed the resolution at their September 28 meeting and recommended adoption of Resolution 2022-26.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2022-26

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY
THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX
LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

WHEREAS, Council of Amberley Village in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2023; and

WHEREAS, The Budget Commission of Hamilton County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within the ten mill tax limitation.

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

SECTION 1: That the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted.

SECTION 2: That there be and is hereby levied on the tax duplicate of Amberley Village the rate of each tax necessary to be levied within and without the ten mill limitation and more particularly described on Schedule “A”, attached hereto and incorporated herein by reference.

SECTION 3: That this resolution shall be in force and become effective from and after the earliest period allowed by law.

Passed this _____ day of _____, 2022.

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 _____ 2022, 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

SCHEDULE A SUMMARY OF THE AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES	
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	Amount Approved by Budget Com- mission Inside 10M Limitation	Amount to be Derived from Levies Outside 10M Limitation	Tangible P.P. & P.U.P.P. State Reimbursements	Gross Levy Proceeds	County Auditor's Estimate of the Tax Rate to be Levied		
					Outside	Inside	TOTAL
GENERAL FUND	616,382	698,828	0	1,315,210	3.56	3.14	6.70
BOND	0	0	0	0	0.00	0.00	0.00
PENSION	58,890	0	0	58,890	0.00	0.30	0.30
PUBLIC SAFETY	0	1,305,901	0	1,305,901	8.00	0.00	8.00
X6	0	0	0	0	0.00	0.00	0.00
X5	0	0	0	0	0.00	0.00	0.00
X4	0	0	0	0	0.00	0.00	0.00
X3	0	0	0	0	0.00	0.00	0.00
X2	0	0	0	0	0.00	0.00	0.00
X1	0	0	0	0	0.00	0.00	0.00
NEW	0	0	0	0	0.00	0.00	0.00
TOTAL	675,272	2,004,729	0	2,680,001	11.56	3.44	15.00

SCHEDULE B LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

CURRENT EXPENSE LEVIES		PERIOD OF TIME	Mills	Fiscal Year
Authorized on:	Charter	0	3.56	698,828
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
		0	0.00	0
	TOTAL		3.56	698,828
PENSION				
Authorized on:	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Election date	0	0.00	0
	TOTAL		0.00	0
PUBLIC SAFETY				
Authorized on:	May 3, 2022	5 years	8.00	1,305,901
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Election Date	0	0.00	0
	TOTAL		8.00	1,305,901
X6				
Authorized on:	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Enter Date of Election	0	0.00	0
	TOTAL		0.00	0
X5				
Authorized on:	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	0	0	0.00	0
	Enter Date of Election	0	0.00	0
	TOTAL		0.00	0
AMBERLEY VILLAGE				
				September 20, 2022

TO: Village Council
FROM: Scot F. Lahrmer, Village Manager
DATE: October 8, 2022
RE: Replacement of 2015 International Dump Truck

ITEM: Resolution 2022-27, Authorizing the Village Manager to Enter into a Contract for the Purchase of a Replacement Dump Truck and to Sell Existing Vehicle

ACTION REQUESTED: By motion, adopt **Resolution 2022-27** authorizing the purchase of a 2023 International single axle dump truck.

PURPOSE: Ensure service delivery by the Maintenance Department

The Village has four single axle dump trucks from model years 2014, 2015, 2019, and 2020 and dump trucks are the core of service delivery for the Village. We heavily rely on these four trucks for plowing and salting during snow and ice conditions, brush chipping and delivery, leaf collection, parks maintenance, streets and storm water infrastructure maintenance, sign maintenance, right-of-way maintenance and other service-related activities. Therefore, having even one truck out of service will have a significant and negative impact on the Village's ability to deliver services to residents and visitors, particularly during snow events.

The second oldest truck in the fleet is the 2015 International dump truck. While the truck is 8 years old, it still is considered a low mileage vehicle with only 52,000 miles. The reliability of this truck has been a challenge the past year as the Maxxforce engine is problematic. The engine is susceptible to rust jacking, where rust builds up on the engine block and breaks the top of the cylinder head. The Village encountered this same problem before on a Village dump truck just before it was replaced in 2020, and that single repair cost the Village \$16,574. The 2015 International dump truck needs to be replaced while it still has useful life and before issues arise with the rust jacking.

Amberley Village relies on a 10-year service life for its dump trucks. But since January, the 2015 International dump truck has required a considerable amount of non-engine-related repairs costing \$8,800. But because of the rust jacking probability and more expensive repair issues in the future, it is not practical to maintain the truck until its scheduled replacement in 2025. The 2014 truck with the same Maxxforce engine is scheduled to be replaced in 2024. But replacing the 2015 International truck early will increase the reliability of the vehicle to provide crucial services to our residents. It also reduces or eliminates the increased maintenance costs of a vehicle that only multiply as a truck ages. A commitment now to purchase a new dump truck that will take months to receive is expected to provide a late November build date and an early 2023 delivery date.

Purchasing new vehicles is high on the list right now for businesses and municipalities around the country. Supply chain issues have caused increased concerns about availability and price. Nearby communities have had their truck chassis back ordered or not built because they have had to wait for parts. Going to a dealer to choose a truck on the lot is no longer an option. Commercial market truck sales have affected how government purchases trucks, and in some cases, customers have waited more than a year for delivery.

Staff has researched our options to replace the 2015 International dump truck and decided to join the State bid instead of preparing specifications for a replacement vehicle. The proposed replacement vehicle is available and can be purchased through the State of Ohio purchasing contract with the cab and chassis costing \$88,268. We were one of the few parties able to receive a build date in the third week in November 2022, for a 2023 truck chassis. Another vendor of the state bidding program, Freightliner Trucks, cannot guarantee a build date until late third quarter of 2023. By then, that truck could cost an additional \$1,360. The total cost for the 2023 vehicle will be split between two vendors: \$88,268 to Rush Truck Center for the cab and chassis while an estimated \$97,800 will go to Kaffenbarger Truck Equipment Co for the dump bed, hydraulic system, lighting, salt spreader, snowplow, and brine spraying system. Performance Graphics will do the Amberley Village logo and lettering for \$600. All three vendors are local with International Truck and Kaffenbarger Truck being on the State of Ohio bidding programs.

Although neither company can give more than a 2-week price quote because of inflation, product availability, and supply issues to build the truck body, here is the estimated breakdown for the purchase:

2023 International Truck Chassis	\$88,268
Estimated Dump Body, Snowplow, Salt Spreader, Brine Tank, etc.	97,800
Logo and lettering	600
Total	\$186,668

Additionally, the Village would have an option to trade in the 2015 vehicle including the snowplow, tail gate and salt spreader tailgate to Rush Truck Center or put everything up for auction on the Hamilton County auction site to maximize our investment. Rush Truck Center has not yet provided a trade-in quote, but the village usually receives a trade amount between \$10,000-15,000 which will offset the estimated \$186,668 cost of the replacement vehicle.

The truck purchase was reviewed and recommended by the Streets, Public Utilities and Sewers Committee at their meeting on September 28. The expense of this truck will be included in the 2023 Budget.

If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2022-27

RESOLUTION AUTHORIZING THE VILLAGE MANAGER TO ENTER INTO A
CONTRACT TO PURCHASE REPLACEMENT DUMP TRUCK AND SELL
EXISTING VEHICLE

WHEREAS, the Village Maintenance Department performs a variety of valuable services for the Village and its residents;

WHEREAS, the backbone of service delivery for the Maintenance Department are four dump trucks that are used for salting of snow, brush chipping, leaf collection, park maintenance, streets and storm water infrastructure maintenance, sign maintenance, right-of-way maintenance, and other service activities;

WHEREAS, the reliability of the Village's 2015 dump truck has become questionable, having required a number of expensive repairs in the past year and with an engine type that is known to develop long term issues, and is in need of replacement;

WHEREAS, staff has researched and identified a suitable replacement vehicle, and through the State bidding process the Village has the opportunity to purchase a new International truck cab and chassis from Rush Truck Center at a cost of \$88,268, not including the cost for the dump bed, hydraulic system, lighting, salt spreader, snow plow and brine spraying system which will be purchased separately;

WHEREAS, the Streets Committee met on September 28, 2022 to review the proposal and recommends the purchase of the replacement vehicle by Council;

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 with Rush Truck Center for the purchase of a dump truck cab and chassis through the State bidding program at a cost not to exceed \$88,268.

SECTION 2: This purchase is being made through the State of Ohio Purchasing Contract. This resolution shall be considered by the State as a request for the Village to participate in the State of Ohio Purchasing Contract under ORC 125.04 and 5513.01. The Village agrees to be bound by such terms and conditions as the State prescribes and that the Village will directly pay the vendor under the purchase contract.

SECTION 3: That the Village Manager is authorized and directed to sell the

existing 2015 dump truck and any or all accessories, and by whatever means, as deemed appropriate by the Manager, including but not limited to trading the vehicle in with a dealer, selling the vehicle at auction, or otherwise conveying it for fair market value.

SECTION 4: This Resolution shall take effect and be in force from and after the earliest period allowed by law.

Passed this _____ day of _____, 2022.

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 _____ 2022, 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: October 8, 2022
RE: Purchase of Police Vehicle

ITEM: Resolution 2022-28, Authorizing the Village Manager to Enter into a Contract for the Purchase of a Police Vehicle

ACTION REQUESTED: By motion, adopt **Resolution 2022-28** authorizing the Village to purchase one used 2021 Ford Explorer from Mike Castrucci Ford in Milford.

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

The Village monitors our current fleet of Police vehicles paying close attention to those approaching, or over, 100,000 miles and those vehicles incurring higher than normal maintenance expenses. The maintenance costs of the Village police fleet swells as the mileage of the police fleet increases; this is counterproductive in spending money on maintenance for vehicles that are nearing their useful life.

In December 2021, Village Council approved the purchase of two cruisers as part of the 2022 Budget. In February 2022, staff requested to purchase just one new cruiser and wait until later in the year to determine if a second cruiser is still needed. The lead time for vehicle purchases was estimated between 6 to 9 months and it was received this week. The cruiser still must be retrofitted for police work so that cruiser, authorized in February 2022, will enter the fleet later this year.

Cruiser 715 is a 2015 Chevy Tahoe with over 110,000 miles and needs replaced as a front-line police vehicle. The current administrative vehicle, driven by the Chief, is a 2022 Chevy Tahoe. The 2022 Chevy Tahoe will be marked as a cruiser and placed into service to replace the 2015 Tahoe. The older Tahoe will be moved to our spare fleet that will be used as a court vehicle and special details.

The proposal with Resolution 2022-28 is to purchase an administrative vehicle. Upon searching for available vehicles and focusing on one which gets better mileage than standard police cruisers, the Police Department has identified a used 2021 Ford Explorer from Mike Castrucci Ford. This is a civilian vehicle and can be driven by the Police Chief to respond to fires and administrative functions. The price for one used 2021 Ford Explorer from Mike Castrucci Ford is \$37,185 and it has 34,000 miles.

The Police/Fire Committee has reviewed this request and recommends purchasing one 2021 Ford Explorer from Mike Castrucci Ford in the amount of \$37,185.

Adoption of Resolution 2022-28 is recommended. If you have any questions, please let me know.

PASSED:
BY:

RESOLUTION NO. 2022-28

AUTHORIZING THE VILLAGE MANAGER TO ENTER INTO A CONTRACT
FOR THE PURCHASE OF A POLICE VEHICLE

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, the Village monitors our current fleet of Police vehicles paying close attention to those approaching, or over, 100,000 miles and those vehicles incurring higher than normal maintenance expenses 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, a 2015 Chevy Tahoe cruiser with over 110,000 miles will be replaced with a current administrative vehicle, a 2022 Chevy Tahoe, currently driven by the Chief. As a result, it is necessary to purchase a replacement administrative vehicle;

WHEREAS, staff searched available existing vehicles, focusing on vehicles with better gas mileage performance than standard police cruisers, and identified a used 2021 Ford Explorer from Mike Castrucci Ford;

WHEREAS, the 2021 Ford Explorer is a civilian vehicle and can be driven by the Police Chief to respond to fires and administrative functions and the price for one used 2021 Ford Explorer from Mike Castrucci Ford is \$37,185;

WHEREAS, the Police and Fire Committee met to discuss the purchase and recommended the purchase of one used administrative police vehicle.

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 Mike Castrucci Ford the purchase of the 2021 Ford Explorer in the amount of \$37,185.

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

Passed this _____ day of _____, 2022.

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 _____ 2022, 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
OCTOBER 12, 2022 COUNCIL MEETING**

Dear Mayor and Council Members:

Developments

Zoning

There was one case before the Planning Commission/Board of Zoning Appeals at the October 3 meeting, which was a continuance of the August 31 request for two variances to allow for an oversized detached garage with an overall height of 24'. The homeowner presented a revised proposal with neighbors' feedback in mind, including reduced square footage and slightly less height. The Board of Zoning Appeals approved the variances with several conditions.

The next meeting of the Planning Commission/Board of Zoning Appeals is tentatively scheduled for Monday, November 7, 2022. The deadline for cases for the November meeting is Monday, October 17, 2022.

Property Maintenance

September was relatively uneventful in terms of property maintenance complaints. Unfortunately, however, the Village will need to place tax liens on two properties in the Village. The first property has been before Council a couple of times concerning an incapacitated homeowner who was unable to care for or arrange for the care of her property. As of our last contact with the guardian, the property has sold, and it is set to close on October 17.

The second property has been notified of several property maintenance violations in this calendar year and is now considered a repeat offender. The Village code permits monetary penalties for repeat offenders. The property owner was fined in July as a repeat offender and for nuisance abatement costs. To date, no payment has been received and we are requesting to place a lien on the property. The title is held by a business owner and resident of California.

The Village approved zoning permits for three properties since Council met last. The approvals include an inground pool with a concrete patio, two backyard sheds, and a driveway renovation and expansion project.

Maintenance Department Activities

Street and Right of Way

Crews have treated broken and filled asphalt with our Bobcat milling attachment, and then swept and prepared for new asphalt. Asphalt has been placed, graded out and rolled, and joint edges later sealed with strips of tar. Work on streets included Galbraith Road, Rollman Estates, Crestdale, and Sagamore, each with multiple areas repaired. Flagging crews and cones were used to complete work on Galbraith Road. To date nearly 13 tons of hot asphalt has been placed back in Village streets.

Other right of way details performed by the Maintenance Department:

- Pulled contractor, real estate, and political signs from the Ronald Reagan Highway entrance and exit ramp.
- Removed two fallen trees from the roadway on Beechlands and Aracoma Drive.
- Placed” No Outlet” sign on the telephone pole on Lansdowne and Sagamore Drive.
- Collected 15 bags of trash along Ridge, Section, and Galbraith Roads.
- Delivered cones, barricades, and block party signage to Willowbrook and Lamarque for resident block parties during the month.
- Removed all damaged deer fencing on Maple trees along Bluegrass Lane.
- Contractor cut down two Spruce trees and one very large Oak tree on Bluegrass Lane.
- Repaired guard rail and replaced guard rail reflectors at 8269 Ridge Road, and filled low spots with topsoil, seed, and straw.

Storm Water

Crews repaired a catch basin that had been struck by a vehicle across the street from 7100 Knoll Road. The Backhoe was used to dig around the catch basin and slide it back six inches and into place. The area around the catch basin was graded and topped with soil, seed, and straw.

Other storm water repairs:

- Checked creeks and catch basins twice during the month.
- Repaired sink hole in the roadway and replaced missing bricks inside catch basin at 7100 Knoll Road.

Facilities Maintenance and Repairs

Crews began working on the installation of two new fitness exercise stations on the lower walking track. This involved removing truckloads of topsoil, adding a compacted gravel base of 304 limestone, setting forms, and pouring the new ADA-compliant concrete pads. After the concrete cured for 14 days, holes were drilled for mounting the fitness stations. Areas around the concrete pads were graded with topsoil, seed, and straw, and took crews about seven working days to complete.

• Other facilities maintenance and repairs:

- Performed Monthly Facilities Inspections and made repairs to the Maintenance Facilities and Municipal Building.
- Blew pine needles off tennis courts several times.
- Moved donated work-out station to exercise room in Police Department.
- Filled sink holes at Amberley Green with buckets of gravel and topsoil.
- Scraped loose paint and sealed rusted metal with rust inhibitor before painted our diesel, gasoline and heating oil tanks. Crews also added new warning stickers to the tanks at the North Site.
- Replaced batteries in exit lights and sprinkler head covers on the Police-Fire side of the Municipal Building.

- Cleaned and removed broken blocks and leaf debris from the roof of Municipal Building in an attempt to locate water leak in the roof. Crews later called Mid-Miami Roofing to repair the flat roofing membrane near the gutter outlet.
- Continued grass cutting at North Site building, driveway, and limited ROW streets in the Village.
- Helped install plastic and wood fencing around the event tent at the JCC for a Hamilton County Police Association event. After completion of the event, Crews removed and stored materials in the back garages.
- Dragged ball fields at the end of the season to keep weeds from forming on playing surfaces.
- Took apart middle drinking fountain after the drain system was found packed with mud.
- Removed and hung new banners on the Municipal Building hillside.

Equipment Maintenance

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

Other equipment repairs:

- Changed the blades, adjusted the anvil, and greased the Vermeer Chipper.
- Dropped off hedge trimmers and weed eater at Bud Herbert Motors for repairs and picked them up after repairs.
- Drove pick up truck to Borcharding GMC for dash light switch replacement estimate.
- Replaced starting battery on ODB #1 leaf equipment.
- Checked all three leaf machines and added boom hoses and hydraulics to unit before the leaf season.
- Pickup Truck 216 went to Donovan's for an oil change.
- Replaced mud flaps on our Truck 514 Dump Truck.
- Cleaned, washed, and sharpened lawn mower blades on three mower units.

Department Training

- All members of Maintenance Department attended the Hamilton County Snowplow Roadeo at Hamilton County Fairgrounds. Hamilton County hosts this annual training program over three days for jurisdictions within the county. Josh Caudill and Bobby Williams were Amberley Village's top two drivers and will represent us at the PWOSO Snowplow Roadeo on October 12.
- Ryan Monahan met with the PWOSO Snowplow Roadeo group and laid out this year's driving course for our training event.
- Bobby Williams and Ryan Stofko attended a two-day "Freshman" year of Tree Commission Academy class with state of Ohio arborist Wendi Van Buren.
- Tony Chesney and Ryan Monahan attended the Hamilton County Preparedness Agenda at the Sharonville Convention Center.

- Josh Caudill and Mack Ogletree attended the Southwest Ohio Urban Forestry Conference hosted by Symmes Township.
- Ryan Monahan attended FEMA flooding class in Butler County.
- Tony Chesney attended an Ohio Environmental Protection Agency webinar regarding composting facilities.
- Ryan Monahan attended Leadership Training Class in Centerville.
- Bobby Williams and Ryan Stofko attended Jewish faith class hosted by Rabbi Mendy Kalmanson.

Residential Services

Maintenance Crews continued Residential Brush Chipping Services, utilizing 73 man hours and generating 135.5 cubic yards of wood chips, logs and other debris. Crews also removed nine dead animals from the Village, four of which were deer. Maintenance Crews delivered 45 cubic yards of wood chips generated by chipping crews to Village residents.

Police Activity

During the month of September, the Police Department received 1,258 calls for service. There were 67 citations issued for Mayor's Court last month, 10 were for Municipal Court and 0 were for Juvenile Court. Vehicle accidents totaled 4 (1 claim reported for personal injury) during the month. Minor misdemeanor citations resulted in 8 drug offenses and K-9 activity included 9 activities.

Fire Activity

During the month of September, there were 22 reports taken by the Fire Department. Of those reports, the Department responded to downed power lines, hazardous conditions, service calls, lifting assistance, smoke investigation, a gas leak and a water problem.

Village Manager's Office Meetings

The following meetings were conducted since the last meeting of Council on September 12, 2022:

- As part of the host committee for the International City/County Management Association (ICMA) Conference, I attended the Conference in Columbus from September 18-21.
- I met with REDI staff regarding the status of Amberley businesses and my site retention visits.
- I conducted a monthly staff meeting with the Amberley Village leadership team to review legislative action taken at the September 12 meeting of council and upcoming agenda items for October and November. Staff reviewed financials and discussed topics for upcoming Pay Day News, E-News, upcoming print newsletter, and other topics.
- I met with The Port and Topicz regarding potential expansion plans for Topicz.
- I attended the September 28 meeting of the Finance Committee, where we reviewed August finances, considered the resolution Accepting the Rates of Taxation and reviewed a draft of the Village audit.

- I met with the Land Development Committee regarding an update on development items.
- I attended the Amberley Village Streets, Public Utilities & Sewers Committee to discuss the purchase of a dump truck.
- I met with Marc Fisher of the Mayerson JCC.
- I attended the Police-Fire Committee meeting to discuss the purchase of a Police vehicle, an EMS update from Reading Fire/EMS and a Police-Fire Department update.
- I hosted an appreciation luncheon to thank staff for another successful Ice Cream Social.
- I hosted a morning welcome reception for new Zoning Administrator Chris Fritsch on his first day in the Administration office.
- I met with Metropolitan Sewer District (MSD) staff and the Port staff regarding excess sewer capacity for 2100 Section Road.
- I attended the regular meeting of the Board of Zoning Appeals, which approved the construction of an accessory structure.
- I attended a Breast Cancer Awareness Kick Off, featuring a Pink Ribbon wrap on one of the Police cruisers, which will be signed by residents and community members to honor those who are battling or have battled with breast cancer.

Communication to Residents

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

- Public Meeting Notices
- Village Council Meeting video
- National Police Woman's Day - September 12
- Village Council Meeting video - Vice Mayor Hunt presiding
- Startling Stats: Every 3 hours someone is hit by a train
- PD Urban League Community Engagement participation
- Forest Bathing Cancelled
- Public Outreach Committee Cancelled
- Fire won't wait. Plan your escape. Page banners & posts

October E-News

The following topics were included in the monthly E-Newsletter, which was distributed on Tuesday, October 4, 2022:

- Stay Current with Calendar & Video
- Amberley Village October Services Schedule
- Trick or Treat Schedule
- Print Newsletter: Exclusive Preview for E-News Subscribers with Flip Book
- Environmental Stewardship Committee Offers Guidance on Backyard Composting - with link to Hamilton County R3source
- Fire Prevention Week Sign Campaign
- HRC Welcome Signs
- October Council

- September Legislative Action
- What's New at Your Local Library? with Featured Program link
- Village Spirit Shop
- Stay Informed
- Other Ways to Connect, including Village Council email addresses

Fall Print Newsletter

The following topics were included in the Fall Print Newsletter, which is targeted for mailboxes the Week of October 17, 2022:

- From the Desk of Village Manager Scot Lahrmer
- A Word from Chief Wallace
- Amberley Village Police Department: Sending a Message to Criminals
- Property Maintenance
- Reading Fire-EMS Receives National Recognition
- Amberley Village Police Participates in Urban League Policing Forum
- Soliciting in the Village
- *Official News*
- Still Giving Back: The Legacy of Ed Hattenbach
- Lift Assist Chair Donation to Help Residents
- Chief Wallace Recognized by Crime Stoppers
- Village Recognizes Employees for Years of Service
- Accelerated Streets Program Update
- Elbrook/Meadowridge/Bluegrass Project
- Farmcrest/Kincaid Project
- Snowplow Reminder
- Undergrounding (TUG) Update
- Gas Aggregation Program
- Update Household Information
- E-News Sign Up
- Leaf Collection
- Looking Ahead: Calendar
- 2022 Ice Cream Social Wrap Up

Employee Benefits

I have encouraged staff to attend the seminar "Understanding the Value of Your OPERS Retirement" and have invited speakers from the Employee Assistance Program to assist in educating employees on the resources available to them with regard to Village employee benefits. The goal in these programs is to expand the strength of our employee retention efforts and build upon succession planning.

Staff Transitions

Finance Administrator Kathy Harcourt has announced her retirement for next summer. Kathy has

been with the Village since 2007 and recently celebrated her 15 years of service to the Village. Tax Administrator Jenny West, who was hired a few years ago, has begun shadowing Kathy to learn the job of Finance Administrator. The Village has begun the process of seeking an Income Tax Administrator. The job has been posted to our website and recruitment efforts are underway with the plan to have someone hired by January.

Zoning and Project Administrator Wes Brown has announced his retirement in January 2023 after having achieved 30 years of service to Amberley Village. Police Officer Chris Fritsch, who was recently recognized by Council for his 25 years of service to Police and Fire, has vacated his current position as Police Officer and Fire Department Captain and has been hired to fill the position as the Zoning and Project Administrator. The appointment of Chris Fritsch to his new position was effective October 3 as Chris will job shadow Wes Brown until his retirement in January.

A replacement for Chris Fritsch in the Police/Fire Department has occurred with Brian Thompson, a City of Reading police officer, accepting the position. Brian will be sworn in on October 12.

2022 Hamilton County Engineer's Rodeo

Five Amberley Village Maintenance Workers participated in the snow plow rodeo, sponsored by the Hamilton County Engineer's Office. Held on September 12, before the season changes and snow falls on the roadways, this training/competition is held annually to make safe driving a priority, especially during the snow and ice season. This event provides the operators a chance to maneuver in tight predicaments that they may encounter while clearing the roadways of snow and ice. Before completing the course, drivers are tested on truck maintenance, which includes a pre-trip inspection to be sure all parts of the truck and plow are operating properly. This event includes a timed obstacle course. While the weather could not provide the drivers with conditions that reflected snow and ice control on the roads, situations could be duplicated that provided the drivers with an opportunity to hone their driving skills. 56 drivers participated from cities and villages. This training is held every September, over three days. Day one is for Hamilton County employees, the second day is for Townships, and day three is for Cities and Villages.

Our own Josh Caudill took second place and he and Bobby Williams will go to the Public Works Officials of Southwest Ohio (PWOSO) event on October 12 for their Snow Plow Rodeo. This event will take place at the City of Mason Sports Complex, the 34th year of this event.

In Amberley Village, our streets are hailed by our residents for being snow and ice-free in the winter. Thanks to all who participated from Amberley Village including Josh Caudill, Ryan Monahan, Bobby Williams, Mack Ogletree and Ryan Stofko.

Fitness Equipment

The Village installed 4 stationary pieces of fitness equipment in the park several years ago, including a Sit Up Station, Bench Dip Station, Push Up Station, and a Joint Use Chin Up Bar Station. There was some grant money remaining and earlier this year, the Public Buildings and Parks Committee determined they wanted to add additional pieces. Two pieces were selected,

the Accessible Chest Press (handicap accessible) and a Sit-Up Back Extension. The Maintenance Department poured concrete pads for each and both pieces have been installed atop the pads. Some minor adjustments need to be made but are available for park users.

Special Council Meeting

Village Council will interview two residents interested in serving on the Human Rights Commission. This will be held during a special council meeting announced for Thursday, November 3 at 4:00 p.m.

Drug Takeback Day

Amberley Village will again serve as host to one of the DEA Drug Takeback Day locations on Saturday, October 29 from 10 a.m. - 2:00 p.m. Residents can drop off unused and expired prescription drugs and vaping devices. Drugs should be removed from their original prescription bottles and placed in plastic bags. Amberley Village accepts unused and expired prescription drugs 24/7, 365 days per year. The National DEA Drug Takeback Day serves as an opportunity to promote this service to residents and surrounding communities.

Breast Cancer Awareness Month Kick Off

The Village kicked off Breast Cancer Awareness Month on Thursday, October 6. To honor those who are currently battling or have previously battled with breast cancer, we are inviting folks to sign our “pink cruiser” with their names. Amberley Village Police Department had the hood of one of its cruisers wrapped in pink with a breast cancer ribbon, along with a message to sign the car for a loved one that has gone through, going through or lost their battle. We want to display their names to show we support them. Signatures and donations to benefit the Pink Ribbon Girls will be collected throughout October. We want to thank Eclipse Window Tinting as our partner on this kickoff and acknowledge Pink Ribbon Girls, which provides meals, transportation, housecleaning and peer support free of charge to breast cancer or gynecological cancer patients at their time of greatest need. Pink Ribbons Girls strives to ensure that “No One Travels This Road Alone...”TM Amberley Village Police/Fire Chief Richard Wallace’s wife Kim is a breast cancer survivor, and continues to battle against the after-effects of treatment. Together, Rich and Kim have dedicated their time and resources to support others battling breast cancer. Amberley Village has flyers available to hand out to anyone signing the cruiser asking them to consider making a donation. Village employees are also recognizing Breast Cancer Awareness Month by wearing pink in a variety of ways during the month of October to support those who are going through or who have survived breast cancer, as well as in memory of those who have lost their battle with this terrible disease.

2020-2021 Village Audit

The State Auditor is responsible for conducting financial audits of all public entities as required under Ohio law and for villages, it is required to perform these financial audits at least once every two fiscal years. Our audit was conducted by a private firm, Charles E. Harris and Associates. The auditors reviewed the methods, accuracy and legality of the accounts, financial reports, records, internal control deficiencies, fraud, noncompliance with contracts and grant agreements, and files of the Village in order to determine whether or not the Village has complied with the law, rules, ordinances and orders pertaining to the office. The audit reflects what is expected in an audit.

The audit will be released by the State Auditor's sometime later this year. The Finance Committee reviewed it at their September 28 meeting and the draft audit and management letter have been included in your council packet. The auditors pointed out two items in the management letter where the Village should have done something different. The notation is a reclassification error which occurred in the Village's financial statement. Specifically, the Village should have classified health insurance charges from employees as "charges for services" revenue as opposed to "other amounts". And some disbursements in the General Fund and Special Revenue-Covid Fund were classified as "other financing uses". These were reclassified to "general government and security of persons".

The management letter items are extremely minor and the audit is considered a clean audit. Other than those two items, the Village is quite pleased with the audit.

Sycamore Township Joint Economic Development Zone (JEDZ) Kenwood - Southwest

Re-appointments need to be made to the JEDZ Board; Tom Muething, Bob Rosen and I serve in this capacity. Names to be considered for the JEDZ Board from Amberley Village are Tom Muething, Bob Rosen and Scot Lahrmer. The term runs for 2 years through June 1, 2024. A motion is in order.

Brush and Leaf Collection

The Village will provide leaf collection beginning October 17. The Maintenance Department will continue to collect light bundles of brush through leaf season to allow for the transitional variance in seasons. Since the same crews manage both leaf and brush collection, brush will be based on need, with a priority on leaf collection. Leaf collection runs through December 23 and the Maintenance Department crews will make regular routes throughout the Village. As the volume of leaves increases, the black and white advisory signs will be posted at the entrance to neighborhoods in advance of the crews, projecting the estimated day of collection in your area.

Annual Firefighters Memorial Service

On Thursday, October 13, the Cincinnati Fire Department, Greater Cincinnati Firefighters Memorial Park Committee and Cincinnati Fire Fighters Union Local 48 will host the Annual Firefighters Memorial Service. The purpose of this service is to honor the memory of all regional firefighters, both active and retired, who have fallen from our ranks during the past year. You're invited to attend the program, which begins at noon outside at the Greater Cincinnati Firefighters' Memorial Park located along Central Avenue between Fifth & Sixth Streets (537 Central Avenue).

Miscellaneous

I have communicated with residents regarding storm water complaints, natural gas aggregation, variance requests, property maintenance and business violations, deer management, Human Rights Commission, and general items.

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

Scot F. Lahrmer
Village Manager



Economic Development Update

September 28, 2022

Lewis Animal Hospital—June 16, 2021



Lewis Animal Hospital —Completed



Lewis Animal Hospital —Completed



North Site Zoning Parcel



Amberley Village Sublease Prospects



Medical/General Office Space Available
Ridge Road @ S.R. 126 / Village of Amberley, OH 45237

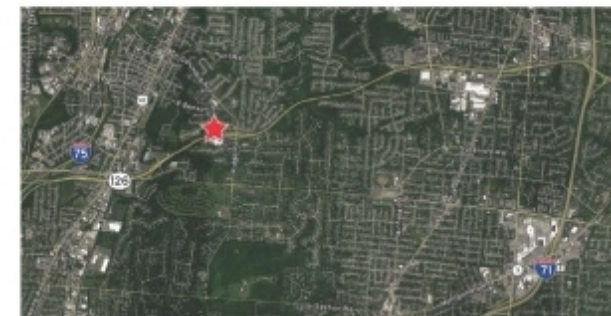
FOR SUBLEASE



3,273 SF - Sublease
Class A Medical/General Office Space

Property Highlights

- Future home of Mercy Health primary care and ancillary services
- Available 1/1/2018
- Shell condition
- Competitive tenant improvement allowance available
- Only available office space in Amberley Village proper
- Ronald Reagan Cross-County Highway exposure
- Easy access off Ridge Road
- Directly across from Mayerson Jewish Community

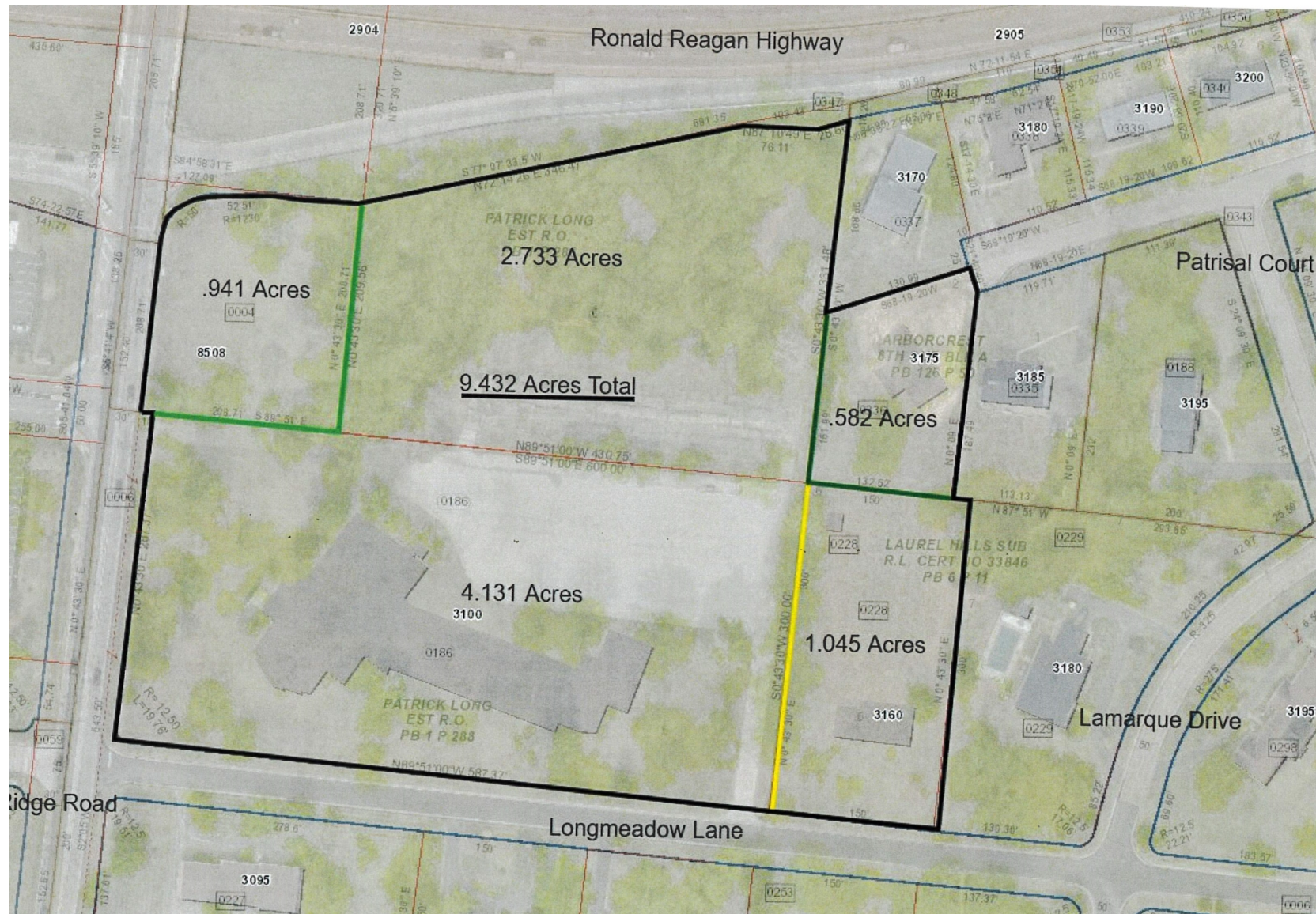


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Cincinnati, OH 45202
Main +1 513 421 4884
Fax +1 513 421 1215
cushmanwakefield.com

Amberley Village Sublease Prospects





Temple Sholom Foundation



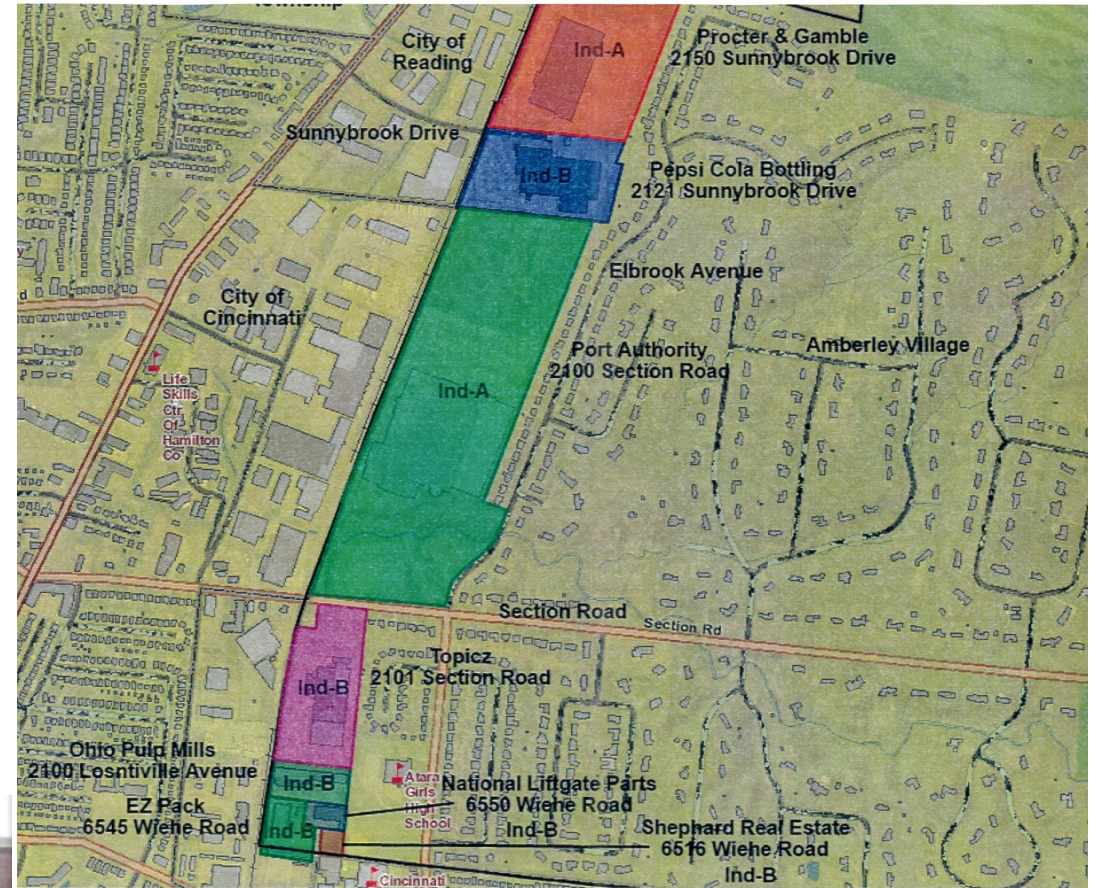
Mayerson JCC

Amberley Green

- [Amberley Green](#): OKI Drone Training Video

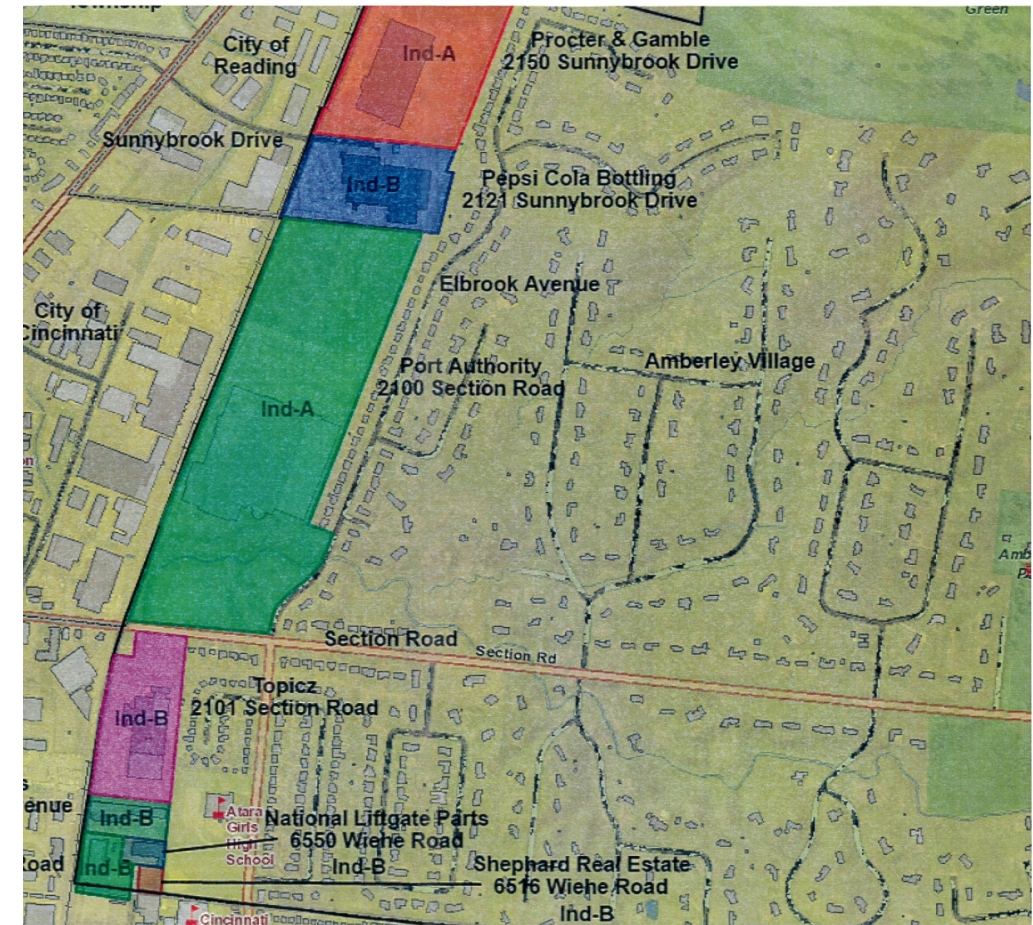


Industrial Properties



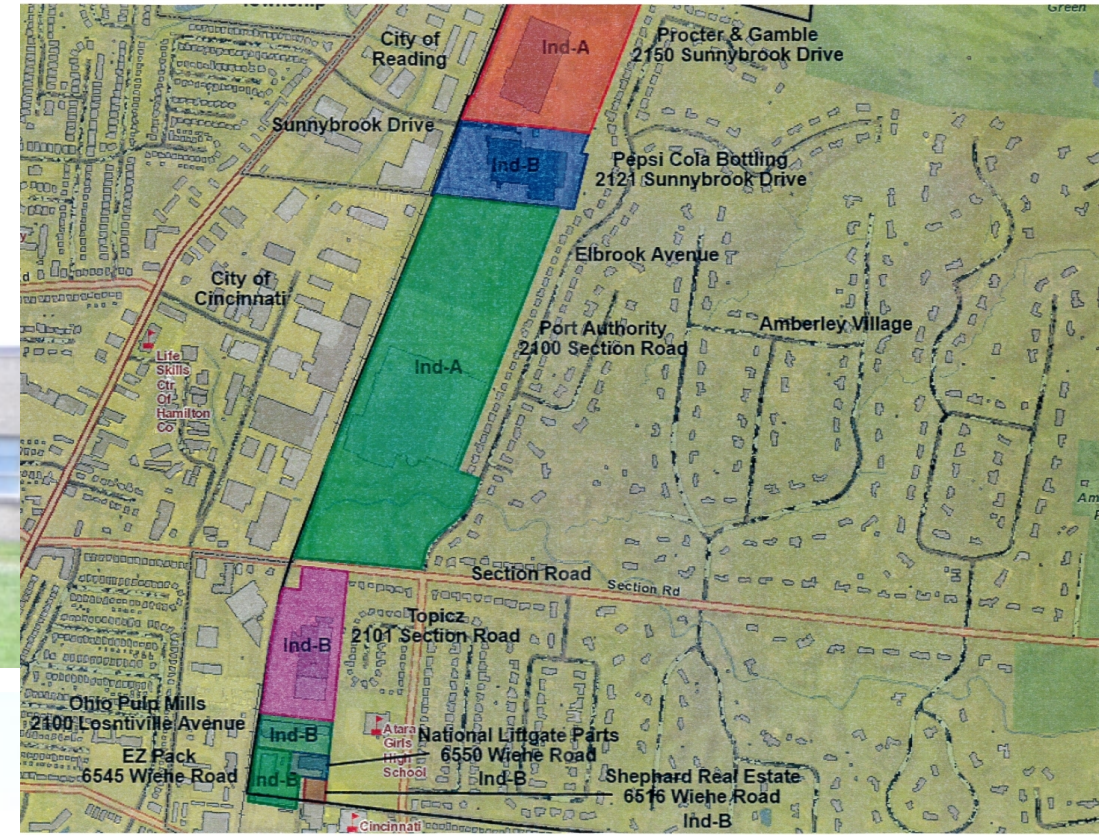
Procter & Gamble
2150 Sunnybrook Drive

Industrial Properties



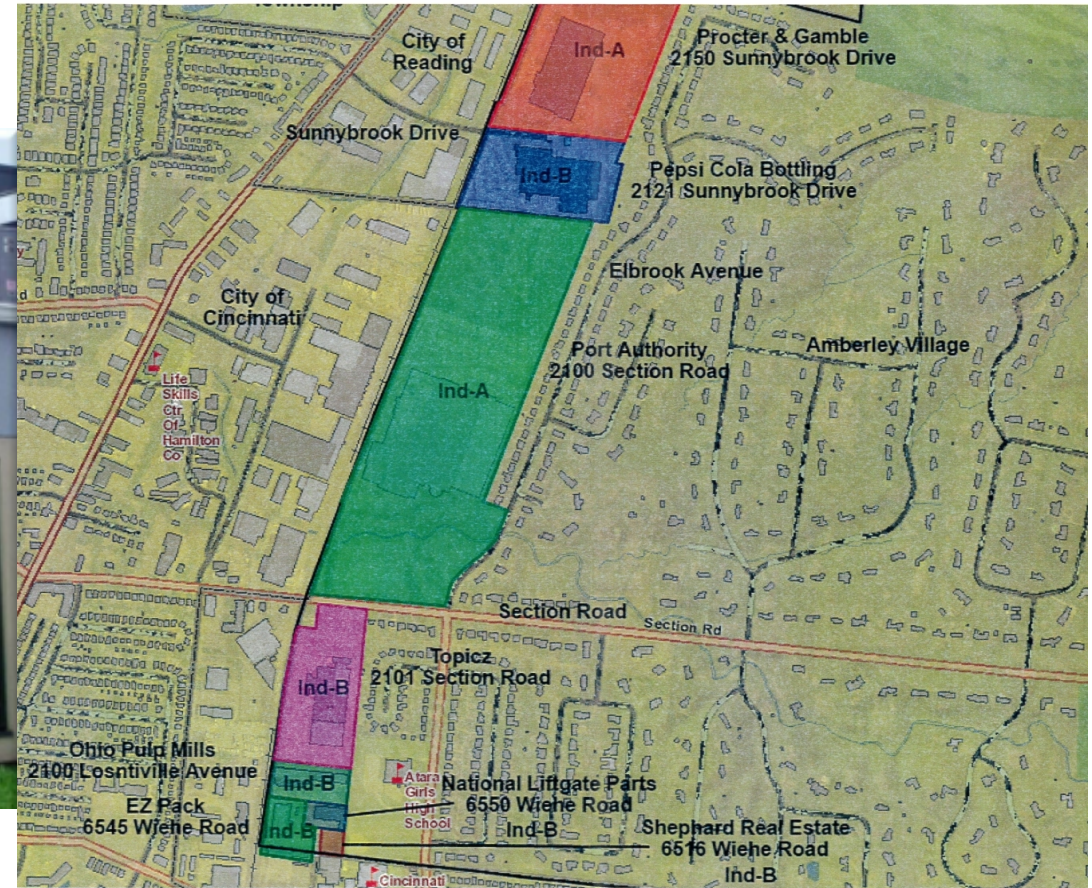
Pepsi Cola Bottling Company
2121 Sunnybrook Drive

Industrial Properties



Topicz
2121 Section Road

Industrial Properties



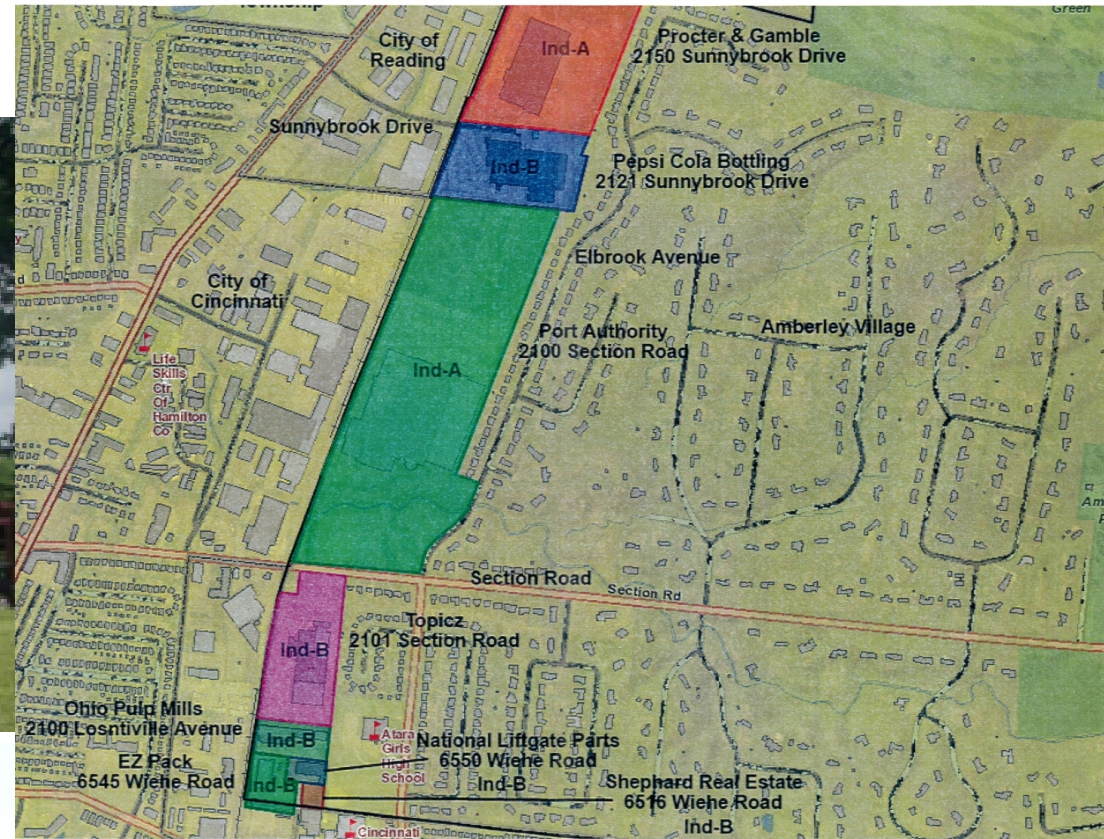
Ohio Pulp Mills

A Donco Recycling Solution Portfolio Company

Ohio Pulp Mills, the first to recycle plastic-coated milk cartons, was innovative when it was built in the 1950s. Today that same technology remains a model of cost-effective production of 100% recycled bleached pulp.

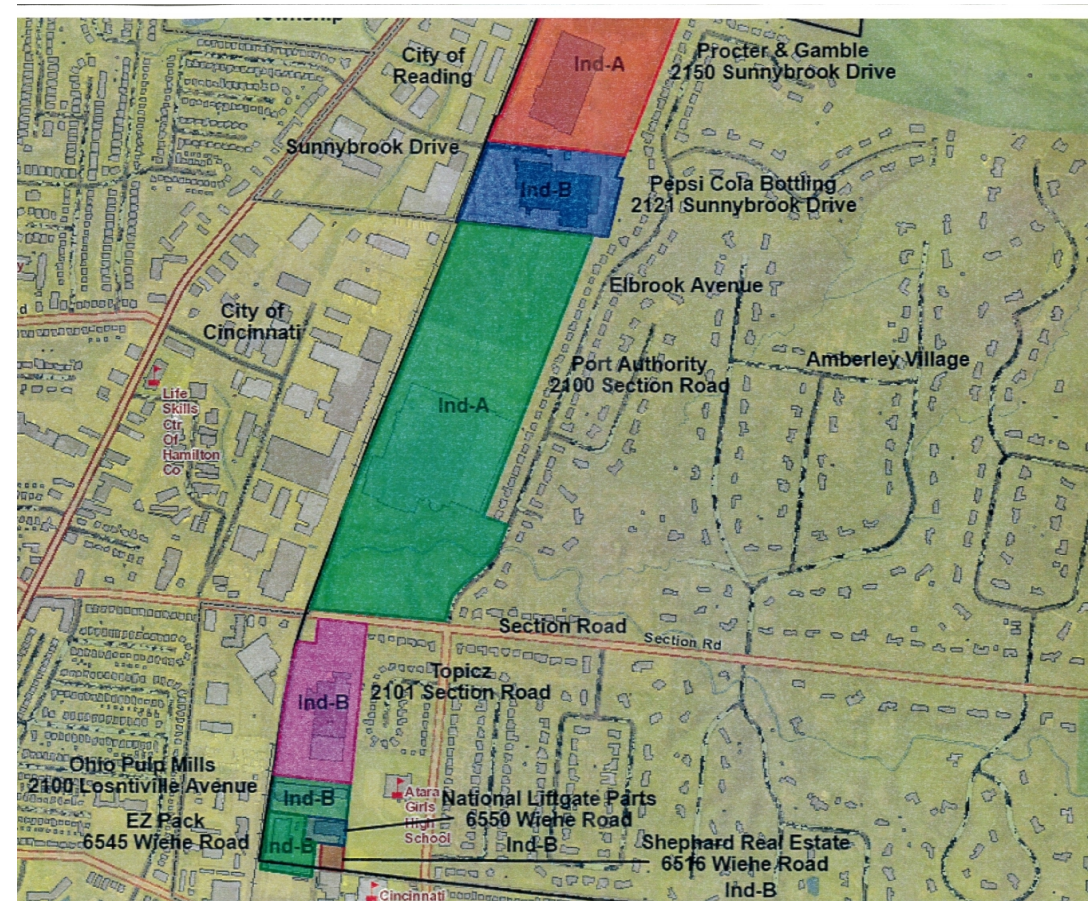
Ohio Pulp Mills
2100 Losantiville Avenue

Industrial Properties



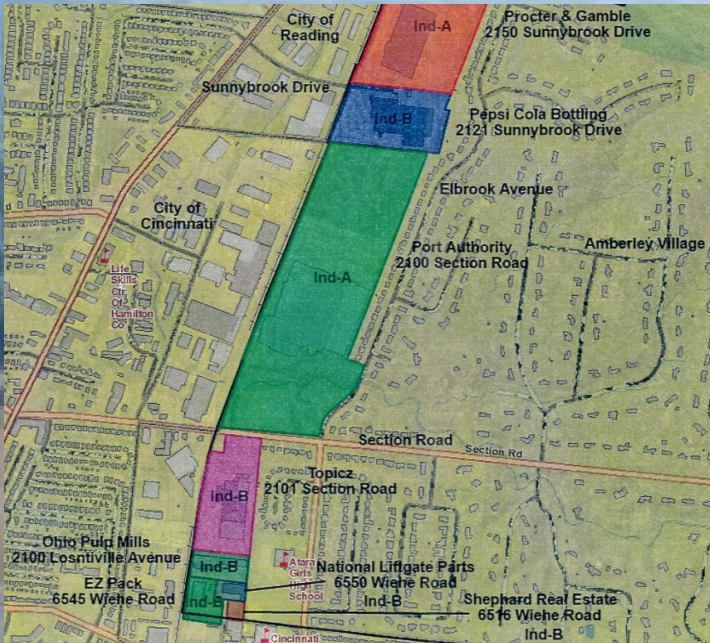
National Liftgate & Cincinnati Printers
6550 Wiehe Road

Industrial Properties



SJS Packaging/E-Z Pack
6545 Wiehe Road

Cincinnati CenterPoint Industrial Site





CINCINNATI CENTERPOINT

INDUSTRIAL SITE

2100 Section Road
Cincinnati, Ohio 45237

**Advanced Manufacturing
Development Site – Pad
Ready!**

For Sale:

\$7,560,000 *Asking Price*

\$135,000/Acre

Bill Keefer
Senior Vice President
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bill.keefe@colliers.com

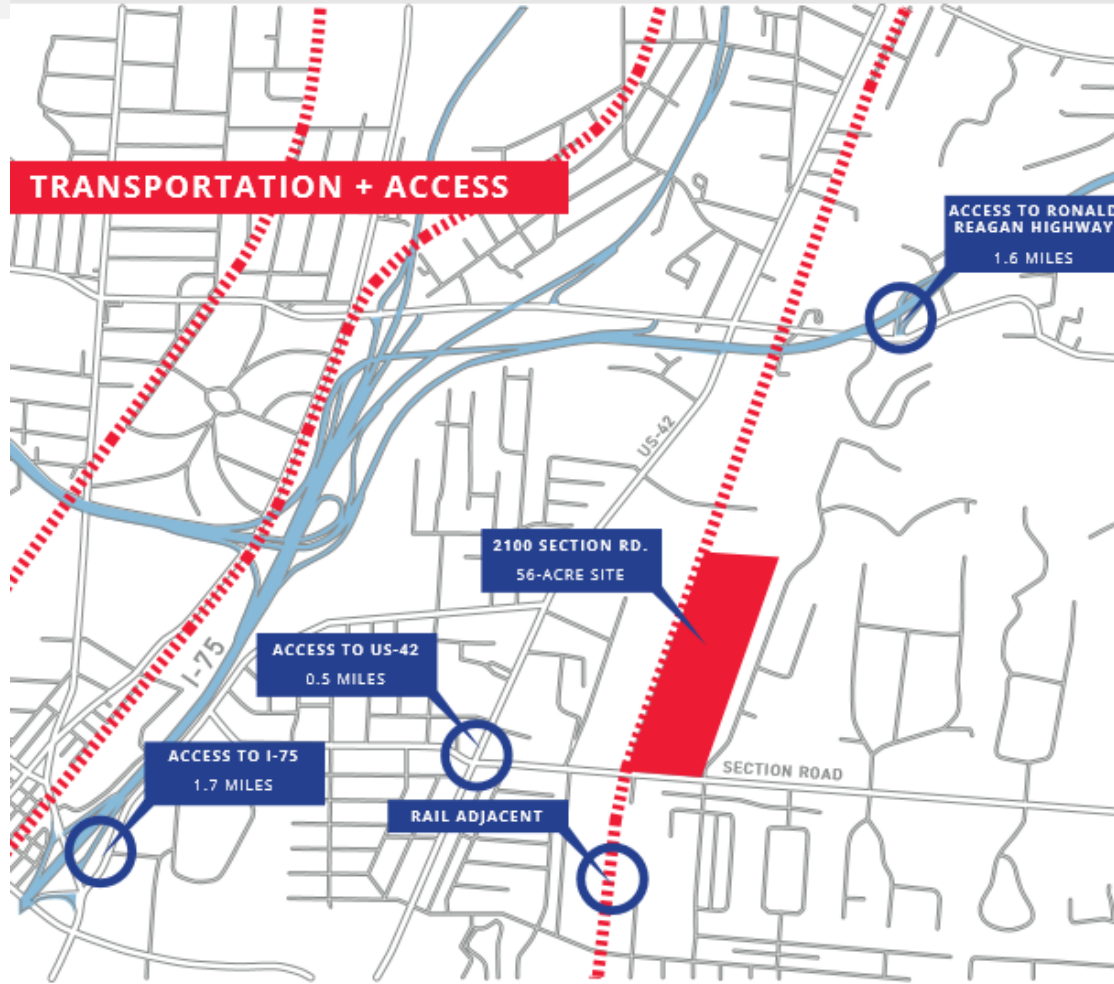
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THE PORT
Making Real Estate Work



TRANSPORTATION + ACCESS



Deepwater Port

- Distance to nearest deepwater port
 - Toledo, Ohio = Approx. 190 Miles

Air

- International Airport
 - Greater Cincinnati/Northern Kentucky (CVG) in Hebron, Kentucky = Approx. 22.5 Miles
- General aviation airport
 - Lunken Airport (LUK) = Approx. 9.0 Miles, three (3) runways with the longest being 6,100 feet

Rail

- Rail Adjacent
- Provider
 - Indiana & Ohio Railway (IORY) (Genesee & Wyoming)
- Existing rail spur to the site
 - Future rail spur available, up to 500 feet
- Number of trains per week
 - 5 currently; daily service possible if business warrants
- Distance to nearest rail storage yard
 - 2.5 Miles
- Rail carrier days of service per year
 - 260 currently

Road

- Access via Section Road
- Truck restrictions
 - 80,000 lbs (40T) without a special ODOT permit
- Distance to major 4-lane highway and/or interstate
 - I-75 = 1.7 Miles
 - I-71 = 3.3 Miles
 - SR 42 = 0.5 Miles
 - Ronald Reagan Hwy = 1.6 Miles
 - Norwood Lateral = 2.7 Miles

CINCINNATI
CENTERPOINT
INDUSTRIAL SITE

Property Overview

Location	Cincinnati, Ohio
Project Size	56 Acres
Built-to-Suit	Up to 700,000 SF
Jurisdiction	Hamilton County, Amberley Village
Zoning	Industrial-A
Amenities	Commercial & Retail amenities in close proximity
Airport	Cincinnati/Northern Kentucky International Airport - 20 miles SW via I-75/I-275
Highway	1/4 mile from I-75, Exit 9
Rail	Genesee & Wyoming (Adjacent)



This site offers a unique opportunity for advanced manufacturers to locate in the heart of Hamilton County, Ohio. This fully redeveloped heritage manufacturing site offers all of the benefits of an urban manufacturing site:

- Ample space for a build-to-suit
- Proximity to major transportation corridors
- All the amenities critical to today's workforce through close proximity to the urban core

CINCINNATI CENTERPOINT INDUSTRIAL SITE

For Sale:

\$7,560,000 *Asking Price*
\$135,000/Acre



THE PORT

Making Real Estate Work

Greater Cincinnati

- Low Labor Costs Compared to National Average
- 900 Trucking Companies
- 3 Interstate Highways
- Two Class I Railroad Systems
- Inland Waterway
- Superior Business Support Services
- State & Local Incentives/Tax Programs
- 14th Largest Industrial Market in the United States



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FORTUNE 500

6 local Headquarters:

American Financial
Cintas
Fifth Third Bancorp

Procter & Gamble Co.
The Kroger Company
Western & Southern

& More than **370** Firms
with a presence in the region.

Corporate Income Tax: **0%.**
Personal Income Tax: **2.10%.**

Top Industries

Advanced Energy
Aerospace
Automotive
Branding & Creative
Services
Chemistry & Plastics
Financial Services
IT Services
Biosciences
Logistics & Transportation



Lowest
cost index in the nation:



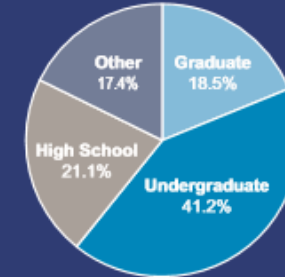
Among the 31 largest
U.S. Cities

92.0

300 colleges & universities
within a 200 mile radius



Degree Attainment



Unemployment Rates
6.3% U.S.A.
4.5% Ohio
4.7% Cincinnati

Major Employers



The Port



INDUSTRIAL REVITALIZATION

Bringing underutilized industrial properties back to their highest and best use, and creating development-ready sites for job creation

Learn more about our efforts to revitalize industrial space >



NEIGHBORHOOD REVITALIZATION

Investing in neighborhoods to provide housing, thriving business districts and renewed commercial corridors

Learn more about our efforts to revitalize neighborhoods in Hamilton County >



PUBLIC FINANCE

Offering unique development finance tools, loans for entrepreneurs, and down-payment assistance

Learn more about how our public finance tools are supporting transformational projects >

From The Port

RE: Cincinnati Centerpoint Industrial Site – August 2022 Year to Date Updates

Dear Scot,

Port of Greater Cincinnati Development Authority (the Port), along with its private and nonprofit collaborators have and continues to manage multiple marketing and brokerage efforts for the sale of Cincinnati Centerpoint Industrial Site, 2100 Section Rd. As defined by the listing agreement between The Port and Colliers International, a private brokerage firm, the property is listed on all major online listing sites including LoopNet and CoStar. Regional Economic Development Initiative (REDI), the local nonprofit economic development agency focused on bringing quality jobs to Hamilton County has also been submitting the site to 'Site Selectors' through ZoomProspector, its repository for sites to market for redevelopment and job creation.

Private and public companies interested in owning and operating manufacturing/warehouse facilities to expand their businesses generally hire specialist site selectors to assist with the site selection process. These site selectors then reach out to organizations like REDI with Requests for Information (RFIs) to retrieve specific details about their respective sites. The RFIs are then forwarded to the Port for extensive analysis and vetting internally and externally to determine the eligibility of such projects based on the Port's predefined Return on Investment (ROI) matrices. If matrices are satisfied, the Port and Colliers formulate and forward responses to REDI to send to site selectors.

Below are the details of RFI responses submitted between June 2021 – July 2022:

Project	Industry	Estimated Investment	Total Proposed SF	Estimated Jobs	Dates
Project Magnet	Automobile Assembly	\$180 Million	300,000	350	7/15/2021
Project Carousel	EV Battery	\$260 Million	350,000	N/A	8/26/2021
Project Eagles' Nest	Biomaterial Manufacturing	\$600 Million	500,000	100	9/20/2021

Project Gourd	Food Grade	N/A	265,000	1000	02/21/2022
Project Crane	Production and Warehousing	N/A	570,000	400	03/23/2022
Project SWAT (Finalists)	Semiconductor Manufacturer	\$1.8 Billion	600,000	750	2/18/2022
Project SKAN	Semiconductor R&D	\$1.5 Billion	750,000	2000	03/22/2022
Project Garnet	High Tech Manufacturing	\$550 Million	+450,000	550	6/14/2022
Project Phoenix	High Tech Manufacturing	N/A	500,000	500	6/23/2022
Project Pioneer	Automotive - EV	\$260 Million	400,000	375	7/5/2022
Project Leiter	Semiconductor Packaging	\$400 Million	400,000	500-700	7/15/2022
Project Kingfisher	Dry Pump System Manufacturing	N/A	400,000	400-500	7/11/2022

Table 1: RFI Schedule

As the markets have mostly recovered from the effects of the COVID-19 pandemic, RFI activity has increased significantly. On average, the Port received 2 RFIs per month that targeted sites similar to 2100 Section Road during 2021 and 2022 YTD. The Port responded to 12 RFIs consistent with the Port's ROI numbers evident in Table 1 above.

In addition to the RFIs through REDI, the Port and Colliers also responded to two separate potential private buyers directly by submitting site-specific documentation.

The 2100 Section Road site, and Amberley Village remain a top priority of the Port. Because this site is the largest pad-ready site in the region, the Port also recognizes the importance of achieving the highest and best use for Amberley Village and the region.

The Port continues to monitor market activity and is hopeful that the site will find an eligible quality suitor that will spur the economic development of Amberley Village soon. Please feel free to reach out if you have any questions.

Best Regards,



Todd Castellini

Vice President, Industrial Development and Public Finance, The Port
tcastellini@cincinnatiport.org

Charles E. Harris & Associates, Inc.
Certified Public Accountants

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Parma, OH 44129
Office phone - (216) 575-1630
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Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

MANAGEMENT LETTER

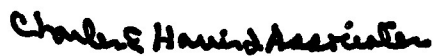
We have audited the financial statements of the Village of Amberley, Hamilton County (the Village) in accordance with *Government Auditing Standards*, as of and for the years ended December 31, 2021 and 2020 and have issued our report thereon dated August 29, 2022.

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 29, 2022 for the years ended December 31, 2021 and 2020.

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, management and the audit committee.



Charles E. Harris & Associates, Inc.
August 29, 2022

Management Recommendation:

Financial Statement Reclassification

During 2021 and 2020, certain receipts and disbursements were not always posted correctly.

- In 2021 and 2020, Insurance charges from employees were classified as Charges for services revenue versus Other amounts collected for distribution,
- In 2020, Disbursements of \$18,715 in the General Fund for XXXXX and \$105,936 for Covid-19 related items in the Special Revenue-Covid fund were improperly classified as Other Financing Uses. These disbursements were reclassified to General Government and Security of Persons, respectively.

We recommend management use the Village Officers' Handbook, the Uniform Accounting Network Manual, and other Auditor of State guidance to aid in properly identifying account classifications and preparing annual financial statements. We also recommend the Village follow their policies and procedures to identify and correct errors and omissions in a timely manner and review reports compiled by their accounting system.

**VILLAGE OF AMBERLEY
HAMILTON COUNTY, OHIO**

REGULAR AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

DRAFT



**VILLAGE OF AMBERLEY
HAMILTON COUNTY, OHIO
Regular Audit
For the Years Ended December 31, 2021 and 2020**

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INDEPENDENT AUDITOR'S REPORT

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

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Village of Amberley, Hamilton County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund types and the fiduciary fund types as of and for the year ended December 31, 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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* section of our report, the accompanying financial statements 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, 2021, or the changes in financial position or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that 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 financial statements are prepared by the Village on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 12 to the 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the ~~United States~~ **DRAFT** *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

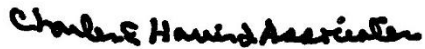
In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2022, on our consideration of the Village's internal control over financial reporting and 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, Inc.
August 29, 2022

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**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, 2021**

	Governmental Fund Types			Totals- (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property Taxes	\$ 1,172,905	\$ 1,236,186	\$ -	\$ 2,409,091
Municipal Income Tax	3,267,144	-	-	3,267,144
Intergovernmental	546,621	693,611	-	1,240,232
Special Assessments	717	-	-	717
Charges for Services	370,385	-	-	370,385
Fines, Licenses and Permits	199,058	26,392	-	225,450
Earnings on Investments	60,018	13,039	-	73,057
Miscellaneous	205,462	81,987	-	287,449
Total Cash Receipts	5,822,310	2,051,215	-	7,873,525
Cash Disbursements:				
Current:				
Security of Persons & Property	2,606,693	1,476,263	-	4,082,956
Public Health Services	201,108	-	-	201,108
Leisure Time Activities	1,493	-	-	1,493
Community Environment	-	692	-	692
Basic Utility Services	231,104	-	-	231,104
Transportation	905,434	596,725	-	1,502,159
General Government	1,427,139	28,327	-	1,455,466
Capital Outlay	-	-	111,849	111,849
Total Cash Disbursements	5,372,971	2,102,007	111,849	7,586,827
Total Receipts Over/(Under) Disbursements	449,339	(50,792)	(111,849)	286,698
Other Financing Receipts (Disbursements):				
Sale of Capital Asset	5,250	-	-	5,250
Transfer in	45,000	200,000	100,000	345,000
Transfer out	(345,000)	-	-	(345,000)
Other Financing Uses	-	-	-	-
Total Other Financing Receipts (Disbursements)	(294,750)	200,000	100,000	5,250
Net Change in Fund Cash Balances	154,589	149,208	(11,849)	291,948
Fund Cash Balances, January 1, 2021	6,469,453	1,338,680	110,652	7,918,785
Fund Cash Balances, December 31, 2021	\$ 6,624,042	\$ 1,487,888	\$ 98,803	\$ 8,210,733

See Accompanying Notes to the Financial Statements.

**VILLAGE OF AMBERLEY
HAMILTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
For the Year Ended December 31, 2021**

	<u>Enterprise</u>
Operating Receipts:	
Charges for Services	\$ <u>196,847</u>
Total Operating Receipts	196,847
Operating Disbursements:	
Personal Services	2,901
Fringe Benefits	472
Contractual Services	24,794
Supplies and Materials	<u>330</u>
Total Operating Disbursements	<u>28,497</u>
Operating Income	168,350
Non-Operating Receipts (Disbursements):	
Earnings on Investments	2,213
Capital Outlay	<u>(57,443)</u>
Total Non-Operating Receipts (Disbursements)	<u>(55,230)</u>
Net Change in Fund Cash Balance	113,120
Fund Cash Balance, January 1, 2021	<u>201,862</u>
Fund Cash Balance, December 31, 2021	<u><u>\$ 314,982</u></u>

See Accompanying Notes to the Financial Statements.

**VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL FIDUCIARY FUND TYPES
For the Year Ended December 31, 2021**

	<u>Custodial</u>
Additions:	
Property and Other Local Taxes Collected for Distribution	\$ 1,087,367
Other Amounts Collected for Distribution	<u>217,448</u>
Total Operating Receipts	1,304,815
Deductions:	
Distributions to Other Governments	963,720
Distributions to Other Funds (Primary Government)	219,756
Distributions on Behalf of Employees	75,384
Other Distributions	<u>41,742</u>
Total Deductions	1,300,602
Net Change in Fund Balances	4,213
Fund Cash Balances, January 1, 2021	<u>182,541</u>
Fund Cash Balance, December 31, 2021	\$ <u><u>186,754</u></u>

See Accompanying Notes to the Financial Statements.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 a public entity risk pool. Notes 6 and 10 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 statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types, which are all 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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 and maintenance costs of storm water basins.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial 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. They are used to report fiduciary activity that is not required to be reported in a trust fund. The Village had the following significant custodial funds:

Mayor's Court Fund This fund accounts for the collection and distribution of court fines and forfeitures.

Kenwood Southwest JEDZ Custodial 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 amounts collected for distribution and disbursements are designated as distributions on behalf of employees.

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 (C). This basis is similar to the cash receipts and disbursements accounting basis.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 - Summary of Significant Accounting Policies – Continued

Basis of Accounting - Continued

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 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial 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 re-appropriated.

A summary of 2021 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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 2 - Summary of Significant Accounting Policies – Continued

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. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village.

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*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,231,523	\$5,872,560	\$641,037
Special Revenue	1,965,778	2,251,215	285,437
Capital Projects	100,000	100,000	-
Enterprise	200,000	199,060	(940)

2021 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$5,823,804	\$5,785,634	\$38,170
Special Revenue	2,784,267	2,199,625	584,642
Capital Projects	209,447	184,487	24,960
Enterprise	200,330	100,341	99,989

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Note 4 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

	2021
Cash Management Pool:	
Demand deposits	\$727,668
Certificates of deposit	5,000,000
Total deposits	5,727,668
U.S. Treasury Notes	2,984,801
Total Deposits and Investments	<u>\$8,712,469</u>

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2020, the Village is holding no unremitted employee payroll withholdings.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 4 – Deposits and Investments – Continued

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or 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. Treasury 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.

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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 6 – Risk Management

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.

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 4 years. Limits have not been reduced from prior years.

Risk Pool Membership

The Village is a member of the Center for Local Governments 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 Pools 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.

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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

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, 2021.

Ohio Police and Fire Retirement System

The Village's full-time Police Officers 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, 2021.

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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 2021. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2021. OP&F contributes 0.5 percent to fund these benefits.

Note 9 – Contingent Liabilities

The Village is an intervener before the Ohio Power Siting Board in Case No. 16-0253-GA-BTX , in which the Village objected to the installation of a natural gas pipeline through a small portion of the Village. The Village's objections have been resolved and the installation of the pipeline in the Village has been completed. The overall project is continuing and nearing completion and the Ohio Power Siting Board retains jurisdiction over any matters or issues that may arise. The Village considers its involvement in this matter to be concluded and, unless something significant or material occurs in the future, will not report on it in future statements or audits.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2021

Note 10 – Jointly Governed Organizations

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% 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 Custodial funds as property and other local taxes collected for distribution receipts and disbursements to Sycamore Township are reflected as distributions to other governments and distributions to other funds (primary government).

Note 11 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
Nonspendable:				
Unclaimed Monies	\$ 3,613	\$ -	\$ -	\$ 3,613
Outstanding Encumbrances	66,033	97,618	72,638	236,289
<i>Total</i>	<u>\$ 69,646</u>	<u>\$ 97,618</u>	<u>\$ 72,638</u>	<u>\$ 239,902</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects fund is restricted, committed, or assigned. These restricted, committed and assigned amounts in the special revenue and capital projects funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

Charles E. Harris & Associates, Inc.

Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY 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 for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2021, and the related notes to the financial statements of the Village of Amberley, Hamilton County, (the Village) and have issued our report thereon dated August 29, 2022, wherein we noted that the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village.

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Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes 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.

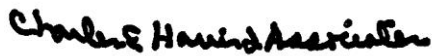
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Report on 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 its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 or other matters that are required to be reported under *Government Auditing Standards*.

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, Inc.
August 29, 2022

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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 for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2020, and related notes of the Village of Amberley, Hamilton County, (the Village).

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(C) 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.

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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(C), 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(C) 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, 2020, and the changes in financial position or cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

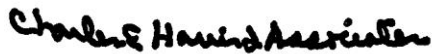
In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2020, and the related notes of the Village, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. As discussed in Note 13 to the financial statements, the Village made changes to its cash basis reporting model. We did not modify our opinions regarding these matters.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2022, on our consideration of the Township'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 Township'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 Township's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
August 29, 2022

DRAFT

**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, 2020**

	Governmental Fund Types			Totals- (Memorandum Only)
	General	Special Revenue	Capital Projects	
Cash Receipts:				
Property Taxes	\$ 1,054,814	\$ 1,237,809	\$ -	\$ 2,292,623
Municipal Income Tax	2,944,483	-	-	2,944,483
Intergovernmental	520,257	870,319	-	1,390,576
Special Assessments	1,679	-	-	1,679
Charges for Services	503,064	-	-	503,064
Fines, Licenses and Permits	182,678	22,388	-	205,066
Earnings on Investments	114,723	17,982	-	132,705
Miscellaneous	303,791	83,339	-	387,130
Total Cash Receipts	5,625,489	2,231,837	-	7,857,326
Cash Disbursements:				
Current:				
Security of Persons & Property	2,259,532	1,619,159	-	3,878,691
Public Health Services	191,906	-	-	191,906
Leisure Time Activities	437	-	-	437
Basic Utility Services	248,339	-	-	248,339
Transportation	995,344	57,346	-	952,690
General Government	1,349,693	31,727	-	1,381,420
Capital Outlay	-	-	126,309	126,309
Total Cash Disbursements	4,945,251	1,708,232	126,309	6,779,792
Total Receipts Over/(Under) Disbursements	680,238	523,605	(126,309)	1,077,534
Other Financing Receipts (Disbursements):				
Sale of Capital Asset	189,754	-	-	189,754
Transfers in	40,000	200,000	200,000	440,000
Transfers out	(440,000)	-	-	(440,000)
Total Other Financing Receipts (Disbursements)	(210,246)	200,000	200,000	189,754
Net Change in Fund Cash Balances	469,992	723,605	73,691	1,267,288
Fund Cash Balances, January 1, 2020	5,999,461	615,075	36,961	6,651,497
Fund Cash Balances, December 31, 2020	\$ 6,469,453	\$ 1,338,680	\$ 110,652	\$ 7,918,785

See Accompanying Notes to the Financial Statements.

**VILLAGE OF AMBERLEY
HAMILTON COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND
BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
For the Year Ended December 31, 2020**

	<u>Enterprise</u>
Operating Receipts:	
Charges for Services	\$ <u>213,777</u>
Total Operating Receipts	213,777
Operating Disbursements:	
Personal Services & Employee Benefits	3,295
Fringe Benefits	508
Contractual Services	38,878
Supplies and Materials	<u>1,712</u>
Total Operating Disbursements DRAFT	<u>44,393</u>
Operating Income	169,384
Non-Operating Receipts (Disbursements):	
Earnings on Investments	1,739
Capital Outlay	<u>(66,299)</u>
Total Non-Operating Receipts (Disbursements)	<u>(64,560)</u>
Net Change in Fund Cash Balance	104,824
Fund Cash Balance, January 1, 2020	<u>97,038</u>
Fund Cash Balance, December 31, 2020	<u><u>\$ 201,862</u></u>

See Accompanying Notes to the Financial Statements.

**VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL FIDUCIARY FUND TYPES
For the Year Ended December 31, 2020**

	<u>Custodial</u>
Additions:	
Property and Other Local Taxes Collected for Distribution	\$ 972,294
Other Amounts Collected for Distribution	<u>195,681</u>
Total Operating Receipts	1,167,975
Deductions:	
Distributions to Other Governments	850,687
Distributions to Other Funds (Primary Government)	188,341
Distributions on Behalf of Employees	62,641
Other Distributions	<u>66,812</u>
Total Deductions	1,168,481
Net Change in Fund Balances	(506)
Fund Cash Balances, January 1, 2020	<u>183,047</u>
Fund Cash Balance, December 31, 2020	\$ <u><u>182,541</u></u>

See Accompanying Notes to the Financial Statements.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 a public entity risk pool. Notes 6 and 10 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 statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types, which are all 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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 and maintenance costs of storm water basins.

Fiduciary Funds Fiduciary funds include custodial funds. Custodial 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. They are used to report fiduciary activity that is not required to be reported in a trust fund. The Village had the following significant custodial funds:

Mayor's Court Fund This fund accounts for the collection and distribution of court fines and forfeitures.

Kenwood Southwest JEDZ Custodial 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 amounts collected for distribution and disbursements are designated as distributions on behalf of employees.

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 (C). This basis is similar to the cash receipts and disbursements accounting basis.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies – Continued

Basis of Accounting - Continued

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 (C) permit.

Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial 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 re-appropriated.

A summary of 2020 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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 2 - Summary of Significant Accounting Policies – Continued

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. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village.

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.

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Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$5,661,194	\$5,855,243	\$194,049
Special Revenue	2,259,455	2,431,837	172,382
Capital Projects	200,000	200,000	-
Enterprise	200,000	215,516	15,516

2020 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$6,086,409	\$5,505,956	\$580,453
Special Revenue	2,480,493	1,756,033	724,460
Capital Projects	220,000	126,309	93,691
Enterprise	290,047	111,022	179,026

Note 4 – Deposits and Investments

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To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

	2020
Cash Management Pool:	
Demand deposits	\$1,302,186
Certificates of deposit	5,500,000
Total deposits	6,802,186
STAR Ohio	1,501,002
Total investments	1,501,002
Total Deposits and Investments	<u><u>\$8,303,188</u></u>

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 4 – Deposits and Investments – Continued

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2020, the Village is holding no unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or 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

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

Note 5 – Taxes

Property Taxes

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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.

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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 4 years. Limits have not been reduced from prior years.

Risk Pool Membership

The Village is a member of the Center for Local Governments 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, ~~draft~~ 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 Pools 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.

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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

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, 2020.

Ohio Police and Fire Retirement System

The Village's full-time Police Officers 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, 2020.

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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 2020. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

Note 9 – Contingent Liabilities

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.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 10 – Jointly Governed Organizations

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% 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 Custodial funds as property and other local taxes collected for distribution receipts and disbursements to Sycamore Township are reflected as distributions to other governments and distributions to other funds (primary government).

Note 11 – Public Entity Risk Pool

The Village participates in the Ohio Public Treasurers Association Group Rating Plan (GRP) for worker's compensation. The Executive Director of the Ohio Public Treasurers Association serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

Note 12 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Nonspendable:			
Unclaimed Monies	\$ 15,267	\$ -	\$ 15,267
Outstanding Encumbrances	120,604	47,801	168,405
<i>Total</i>	<u>\$ 135,871</u>	<u>\$ 47,801</u>	<u>\$ 183,672</u>

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 13 – Change in Accounting Principles

For 2020, the Village has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) -- All Fiduciary Fund Types, and removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

Village of Amberley, Ohio
Hamilton County
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 14 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY 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 for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2020, and the related notes of the Village of Amberley, Hamilton County, (the Village) and have issued our report thereon August 29, 2022, wherein we noted that the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. In addition, we noted the change in the Village's reporting model for 2020.

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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.

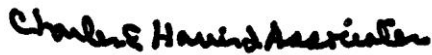
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, we did not identify any deficiencies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

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 its 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 or other matters we must report under *Government Auditing Standards*.

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.



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Charles E. Harris & Associates, Inc.
August 29, 2022

TO: Village Council
FROM: Scot F. Lahrmer, Village Manager
DATE: October 8, 2022
RE: Nuisance Abatement - Request to Place Lien

ITEM: Resolution 2022-29, Resolution Requesting the Hamilton County Auditor to Place Lien Against Property for Nuisance Abatement Expenses Incurred by the Village

ACTION REQUESTED: By motion, adopt **Resolution 2022-29** requesting the Hamilton County Auditor to place a lien against properties for nuisance abatement expenses incurred by the Village.

PURPOSE: To seek reimbursement for the Village's expenses related to nuisance abatements.

The Village's property maintenance code requires property owners to maintain a grass height below ten (10) inches and to remove noxious weeds. The subject property, located at 3180 E. Galbraith Road, has been in violation, off and on, for the past three years and we have placed liens to recover Village expenses to bring the property into compliance.

In the current instance, the Village was contacted by the legal guardian of the estate and person listed as owner of the property. The guardian informed the Village in writing that even though he is the appointed guardian he is not responsible for the expense and that he will not pay it. The Village also has knowledge that the sale of the property is in pending status and to recoup our expenses, the lien should be filed as soon as possible.

Because the guardian of the property owner has refused to reimburse the Village for its costs of \$392 incurred to bring the property into compliance with the property maintenance code, the next step available to the Village to collect reimbursement is to proceed to place a lien on the property through the Hamilton County Auditor's Office. A 15% administrative fee is included with this invoice.

Resolution 2022-29 authorizes and directs a request to be sent to the Hamilton County Auditor to place a lien on the property for the amount of \$450.80 as described in Exhibit A.

Please let me know if you have any questions concerning this matter.

PASSED:
BY:

RESOLUTION NO. 2022-29

RESOLUTION REQUESTING THE HAMILTON COUNTY AUDITOR TO PLACE
LIEN AGAINST PROPERTY FOR NUISANCE ABATEMENT EXPENSES
INCURRED BY THE VILLAGE

WHEREAS, the Village of Amberley adopted a Property Maintenance Code to assist in the regulation and enforcement of certain rules to protect and promote the health, safety, and welfare of residents and property owners in the Village;

WHEREAS, under the Property Maintenance Code, delinquent owners may be assessed the cost of nuisance abatement activities and other maintenance undertaken by the Village;

WHEREAS, such costs incurred by the Village may be assessed as a lien against the subject property by filing such assessment with the Hamilton County Auditor,

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF AMBERLEY VILLAGE, STATE OF OHIO, seven (7) members elected thereto concurring,

SECTION 1: That the Hamilton County Auditor is hereby requested to place a lien on real property in favor of and on behalf of Amberley Village pursuant to Ohio Revised Code 731.54 and Village Code of Ordinances 159.083 et seq. Said property is referenced and attached hereto as Exhibit A and made a part hereof. The Village Clerk is directed to provide a certified copy of this Resolution to the Auditor for collection.

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

Passed this ____ day of _____, 2022.

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 _____ 2022, 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

Exhibit A

Type of Assessment	Amount of Assessment	Property Owner	Property Address	Parcel Number(s)
High Grass/Noxious Weeds	\$450.80	Maryann Glasgow c/o Guardian Eli Sperry (Young & Alexander, Co., LPA)	3180 East Galbraith Road	526-0120-0124-00

TO: Village Council
FROM: Scot F. Lahrmer, Village Manager
DATE: October 8, 2022
RE: Nuisance Abatement and Fine Collection - Request to Place Lien

ITEM: Resolution 2022-30, Resolution Requesting the Hamilton County Auditor to Place Lien Against Property for Nuisance Abatement Expenses Incurred by the Village

ACTION REQUESTED: By motion, adopt **Resolution 2022-30** requesting the Hamilton County Auditor to place a lien against properties for nuisance abatement expenses incurred by the Village.

PURPOSE: To seek reimbursement for the Village's expenses related to nuisance abatement and fine.

The Village observed that a property owner permitted large amounts of cut grass to be blown into the street at 3647 East Galbraith Road. The amount and location of the cut grass created a road hazard. The violation occurred after normal business hours and an employee from the Maintenance Department was called in to remove the hazard. The subject property owner had received at least two other property maintenance violation letters and the last notice constituted the third. As the third violation in the same calendar year, the property owner was considered a "repeat offender" and was subject to a \$150 fine.

The property owner was notified in accordance with Village Code §159.081 through 159.084 of the abatement costs and repeat offender fine. Since the property owner has failed to reimburse expenses and pay the fine in a timely manner, the next step available to the Village to collect payment is to place a lien on the property through the Hamilton County Auditor's Office.

Resolution 2022-30 authorizes and directs a request to be sent to the Hamilton County Auditor to place a lien on the property for the amounts described in Exhibit A for a total of \$256.08.

Please let me know if you have any questions concerning this matter.

PASSED:
BY:

RESOLUTION NO. 2022-30

RESOLUTION REQUESTING THE HAMILTON COUNTY AUDITOR TO PLACE
LIEN AGAINST PROPERTY FOR NUISANCE ABATEMENT EXPENSES
INCURRED BY THE VILLAGE

WHEREAS, the Village of Amberley adopted a Property Maintenance Code to assist in the regulation and enforcement of certain rules to protect and promote the health, safety, and welfare of residents and property owners in the Village;

WHEREAS, under the Property Maintenance Code, delinquent owners may be assessed the cost of nuisance abatement activities and other maintenance undertaken by the Village;

WHEREAS, such costs incurred by the Village may be assessed as a lien against the subject property by filing such assessment with the Hamilton County Auditor,

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF AMBERLEY VILLAGE, STATE OF OHIO, seven (7) members elected thereto concurring,

SECTION 1: That the Hamilton County Auditor is hereby requested to place a lien on real property in favor of and on behalf of Amberley Village pursuant to Ohio Revised Code 731.54 and Village Code of Ordinances 159.083 et seq. Said property is referenced and attached hereto as Exhibit A and made a part hereof. The Village Clerk is directed to provide a certified copy of this Resolution to the Auditor for collection.

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

Passed this _____ day of _____, 2022.

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 _____ 2022, 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

Exhibit A

Type of Assessment	Amount of Assessment	Property Owner	Property Address	Parcel Number
Accumulation of Rubbish / Disposal of Rubbish	\$106.08	Belwood Investments, LLC	3647 East Galbraith Road	526-0090-0029-00
Repeat Offender Fine	\$150.00	Belwood Investments, LLC	3647 East Galbraith Road	526-0090-0029-00