



Village of Mariemont

6907 WOOSTER PIKE
MARIEMONT, OHIO 45227-4428

(513) 271-3246
www.mariemont.org

NOTICE OF PUBLIC HEARING VILLAGE OF MARIEMONT, OHIO

December 5, 2023

The Mariemont Village Council will have a public meeting in the Council Chambers of the Administration Building, 6907 Wooster Pike, Mariemont, Ohio 45227 on **Monday, December 18, 2023, at 5:30 PM** for the purpose of discussing the Capital Improvement Budget for 2024.

PLEASE NOTE: The regularly scheduled Council Meeting for December 18, 2023, at 6:30 p.m., will begin promptly at the conclusion of the Capital Improvement Budget Hearing.

Hon. William A. Brown
Mayor

CC:

Posting Boards
Department Heads
Members of Council
Village Web Site
E-Mail Distribution List

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Council of the Village of Mariemont, Ohio
December 18, 2023
Agenda

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Minutes
 - a. Council Minutes November 27, 2023
5. Communications: (Council has copies except those marked **. These are in the Village Office for Perusal)

- *From Police Chief Hines: November 2023 Monthly Report
- *From Service Superintendent Scherpenberg: November 2023 Monthly Report
- *From Tax Administrator Barlow: November 2023 Monthly Report
- *From Building Official Holloway: November 2023 Monthly Report/Ordinance O-15-22 Implementation
- *From Fiscal Officer Rankin: November 2023 Monthly Report
- *From John Scherpenberg: Thank You - Retirement

7. **Permission to Address Council (If addressing Council with prepared notes/speech please leave a copy with Mrs. Van Pelt for accurate minutes)**
8. Motion to Pay the Bills:

****Committee agenda items to be discussed at this meeting are in bold and italics below****

Rules and Law: (Susan Brownknight– Chair; Marcy Lewis – Vice-Chair; Kelly Rankin – Member)

- ✚ Review Signage Legislation (Per Building Department) (1-11-21)(4-11-22)(10-24-22)(11-27-23)
- ✚ Geo-Thermal Installation Code Update (6-12-23)(11-27-23)

Health and Recreation: (Randy York – Chair; Susan Brownknight– Vice-Chair; Matt Ayer – Member)

- ✚ Village Wide Benches (6-13-22)
- ✚ Review Dale Park Rehabilitation Plan (8-14-23)

Finance: (Rob Bartlett - Chair; Marcy Lewis – Vice-Chair; Kelly Rankin – Member)

- ✚ ***Salary Ordinance – Full-Time, Part-Time Employees and Appointed Officials (11-13-23)***

Finance Sub-Committee: (Rob Bartlett, Kelly Rankin, Randy York)

- ✚ Assessing Need for Operations Manager/Administrator (1-11-21) (2-8-21) (4-26-21) (8-9-21) (10-11-21) (1-24-22)(10-24-22)(11-27-23) **Target Date June 2022**

Safety: (Matt Ayer– Chair; Rob Bartlett – Vice-Chair; Randy York – Member)

- ✚ *Pool Recommendations (Moved from Health & Recreation (9-25-23)*
- ✚ *Hamilton County Wast Reduction Innovation Grant (WRIG) Opportunity*

Planning and Zoning & Economic Development: (Marcy Lewis - Chair; Matt Ayer – Vice-Chair; Susan Brownknight – Member)

- ✚ Refine Code Section 151.075 and Code Section 150 (11-14-22)

Planning and Zoning & Economic Development Sub-Committee: (Marcy Lewis, Kelly Rankin, Randy York)

- ✚ Economic Development Strategy with Envision (Ongoing)

Public Works and Service: (Kelly Rankin – Chair; Rob Bartlett – Vice-Chair; Randy York – Member)

- ✚ Painting Fire Hydrants (3-13-23)
- ✚ 2024 Transit Infrastructure Fund Application Grant (4-24-23)
- ✚ Village Street Sign Replacement (5-8-23)
- ✚ LED Lights (11-13-23)
- ✚ **2024 Street Rehabilitation**

Committee of the Whole:

- ✚ Assessing Revenue Needs for the Village (2-6-23)

9. Miscellaneous:

- ✚ Leaf Season will end the week of December 18, 2023
- ✚ Village Offices will be Closed Monday December 25, 2023, in Observation of Christmas.
- ✚ Village Offices will be Closed Monday January 1, 2024, in Observation of New Year's Day.

10. Resolutions:

- ✚ “To Reappoint Louise Schomburg as a Member of the Parks Advisory Board for the Calendar Years of 2024 and 2025” (Third Reading)
- ✚ “To Appoint Alicia Stock as a Member of the Pool Commission for the Calendar Years 2024 and 2025” (Third Reading)
- ✚ “To Appoint Tim Wiley as a Member of the Pool Commission for the Calendar Years 2024 and 2025” (First Reading)
- ✚ “To Appoint Dave Middleton as a Non-Voting Member of the Tree Advisory Board for the Calendar Years 2024 and 2025” (Second Reading)

- ✚ “To Appoint Larry Gray as a Voting Member of the Tree Advisory Board for the Calendar Year 2024” (Second Reading)
- ✚ “To Appoint Steve Pipkin as a Non-Voting Member of the Tree Advisory Board for Calendar Year 2024” (Second Reading)
- ✚ “To Reappoint Marianne Prue as a Non-Voting Member of the Tree Advisory Board for the Calendar Year 2024” (Second Reading)
- ✚ “To Enter Into Contract with H. Hafner & Sons, Inc. for Brush, Gravel, Dirt Construction Fill and Leaf Dumping in Consideration for Money and the Right to Farm Part of the South 80 Acres” (Third Reading)
- ✚ “A Resolution Authorizing the Village of Mariemont to Apply for a 2024 Saving America’s Treasures (“SAT”) Federal Grant for the Family Statuary Project; and To Declare Emergency” (*Requires Three Readings*)
- ✚ “Resolution Approving Grant Application with Hamilton County Solid Waste District for a Water Filling Station at the Mariemont Pool and to Declare an Emergency” (*Requires Three Readings*)
- ✚ “To Authorize the Solicitation of Bids for 2024 Street Repairs; and To Declare Emergency” (*Requires Three Readings*)

11. Ordinances:

- ✚ “To Amend Sections 151.125 and 151.127 Relating to Signage” (First Reading) (*Tabled 11-27-23 before First Reading*)
- ✚ “To Amend Section 151.087 Permitted Obstructions in Required Yards and Add New Section 151.XXX (First Reading) (*Tabled 11-27-13 before First Reading*)
- ✚ “Resolution to Update Swimming Pool Fees for Calendar Year 2024; and To Declare Emergency” (*Requires Three Readings*)
- ✚ “Ordinance Amending Certain Provisions of the Village Income Tax Code; To Wit: Sections 98.01 et. seq., of the Mariemont Code of Ordinances; and To Declare Emergency” (*Requires Three Readings*)

12. Task List:

| | <u>Person Accountable:</u> | <u>Target Date:</u> |
|---|------------------------------|---------------------|
| ***** | | |
| 1. 2021 Financial Recap to Council with commentary/explanations | Mayor Brown | |
| 2. Boat House roof repair/potential grants for funding | Mayor Brown | 8/23 |
| 3. Clean Up Village (Curbs, etc.) | Mr. York | |
| 4. Assessing parks, what needs to be fixed/potential grants | Mr. York | Ongoing |
| 5. SWIM POOL: | | |
| a. List of activities identified by Pool Commission/Action | | Ongoing |
| b. Fixing Leak | Mayor Brown | |
| c. 3-year master plan pool/facilities | Mr. Ayer | Ongoing |
| 6. Master Plan for improving office space in Municipal Building | Mayor Brown | |
| 7. Walking Path Whiskey Creek | Mrs. Rankin/Engineer Ertel | |
| 8. Parking Lot Light Issue | Mayor Brown/Mrs. Brownknight | |
| 9. Duke Energy Pole 6961 Murray Avenue (Wires) | Mr. Barlow | |
| 10. Ohio Historic Building Preservation Tax Credit | Mrs. Brownknight | |
| 11. Formation of Inclusion Committee | Mr. York/Mrs. Brownknight | |
| 12. Hire IT Person/Company | Mr. Barlow/Mayor Brown | Fall 2023 |
| 13. Village Website | Mr. Barlow/Mayor Brown | 10/23 |

14. Quotes for Concourse Trellis

Mayor Brown

8/23

15. EV Charging Stations

Mayor Brown

16. LED Lights

Mayor Brown

**Village of Mariemont
Council Meeting
November 27, 2023**

Mayor Bill Brown called the meeting to order at 6:30 p.m. with the Pledge of Allegiance. Present were Mr. Ayer, Mr. Bartlett, Mrs. Brownknight, Dr. Lewis, Mrs. Rankin, and Mr. York.

Minutes:

Mrs. Rankin moved, seconded by Mr. York, to accept the Council Meeting minutes from November 13, 2023, and Committee of the Whole November 6, 2023, as written. On roll call; five ayes, no nays. (Mrs. Brownknight abstained).

Communications:

* From Building Official Holloway: October 2023 Monthly Report

Permission to Address Council:

Motion to Pay the Bills:

Mr. York moved, seconded by Mrs. Rankin to pay the bills. On roll call: six ayes, no nays.

Committee Reports:

Mr. Bartlett moved, seconded by Mr. Ayer to accept the recommendation of the Rules & Law Committee which met on June 26, 2023, in Council Chambers. Present at the meeting were Rules and Law Committee members Susan Brownknight, Kelly Rankin, and Marcy Lewis. Also in attendance were Mayor Bill Brown and Building Administrator Rod Holloway. The Committee discussed the next steps in regulating sandwich signs in the Village. Rod presented a map with tentatively approved locations for permitted sandwich signs and permit fees.

Proposed fees for a sandwich sign permit are: \$250/year

Proposed max number of sandwich sign permits issued annually: 6

Proposed locations of sandwich signs were tentatively approved by the committee. However, the committee asked Rod to seek feedback regarding the locations from impacted property owners. The feedback is as follows:

- 1) Sign locations W1, W5 and W6 will NOT be permitted by impacted property owners.
- 2) However, M1 and M2 have been added.

Maps are attached.

The Committee approved the Village's Building Administrator to work with counsel to draft an ordinance for Council approval regulating sandwich signs. Attached is the legislation.

The Committee also discussed regulating geothermal installation in the Village. The Committee recommends we ensure any regulation is aligned with State of Ohio guidance. The Committee recommends that the Village only permit closed loop systems as open loop systems require access to public waterways and become much more complex to manage and regulate. Moreover, it is unclear whether any resident would have access to an appropriate water source, regardless of regulation. The Committee also discussed where drilling was allowed in

a yard. The Committee recommended only rear yards to be acceptable for drill location and drilling needed to be at a minimum, 3 feet away from a property line. Variances can be issued. On roll call; six ayes, no nays.

Mr. York moved, seconded by Mrs. Rankin to accept the recommendation of the Finance Sub-Committee which met several times this year to develop a five-year capital forecast for the Village. This was one of the four elements in the Ohio Plan proposal. Those participating in this process included Finance Sub-Committee Members Rob Bartlett, Kelly Rankin and Randy York, Mayor Brown, Part-Time Village Administrator Chuck Barlow, Superintendent John Scherpenberg, Chief of Police Rick Hines and Village Engineer Chris Ertel. The team focused on the following areas: Streets, Parking Lots, Storm Water Pipes, Police Department Equipment, Fire Department Equipment, Public Spaces, Public Buildings and Service Department Equipment. Each area was assessed for items that needed significant repairs or replacement, or new items that were needed. Those items were then prioritized by year. The team then mapped that spending into the appropriate capital fund. The capital funds that were included were: Permanent Improvement Fund All, Permanent Improvement Fund Limited, the two Street Funds, and the new Dogwood Park Fund. The team also included in each fund the current cash balance, the projected revenue each fund would receive each year, and the projected ending balance for each year to ensure we were always maintaining the appropriate level of cash in each fund. After several iterations, attached is the most recent version of the projected capital spending, revenue and cash balance for each of the capital funds. Also attached is a forecast created by former Fiscal Officer, Richard Ford, of the incremental property tax income that the Village will receive as the properties located within the CRA come off of their tax abatement. The good news is for now it appears we have sufficient revenue to cover our capital needs over the next five years. To be clear, there are some projects which rely on grants or donations to be completed. If that is not available, then the committee is recommending we not proceed with those projects. There are also some projects that do not yet have an estimated cost, but we felt it was important to put a placeholder in the forecast for now. These will need to be developed and refined as we get closer to the proposed timing for those projects. It is hoped this forecast will facilitate the capital budget setting process each year including the Permanent Improvement Funds Meeting that is scheduled for December 18, 2023. The goal is to continue to update this list of assets and projects on an annual basis. Chris Ertel is exploring to see if we can use the GIS system to track all of this information versus keeping it in a spreadsheet.

Discussion ensued remarking that much work was done to prepare this report. It should be remembered that these are projections and they will be re-evaluated by future Council. It serves as a start to a proactive approach. How the data was assigned and prioritized was discussed. On roll call; six ayes, no nays.

Mr. York moved, seconded by Mr. Bartlett to accept the recommendation of the Finance Sub-Committee which met on Thursday August 31, 2023, at 4:00 pm to discuss the four different elements of the Ohio Plan proposal. Present at the meeting were Finance Committee Chair, Rob Bartlett, Finance Committee Members Kelly Rankin and Randy York. Also, present were Mayor Brown, Part-Time Administrator Chuck Barlow, Superintendent John Scherpenberg and Village Engineer Chris Ertel. One of the four elements of the Ohio Plan proposal was working on the right long term organization structure for the Village. From previous salary benchmarking work done by the Finance Committee, attached is a document which shows how our Village Office compares versus other similar sized communities. We also reached out to the Center for the Local Government, who shared that of the 21 communities that are members, only 4 (including Mariemont) do not have a full-time Village Administrator. After some discussion, the Finance Sub-Committee agreed that the long-term goal should be for us to have a full-time Village Administrator, a full-time Fiscal Officer (when Mrs. Van Pelt retires), a full-time Tax Administrator and a full-time Staff Assistant. However, no timeline has been set for reaching this end date.

Mayor Brown said future Council members cannot be bound by this. They will want to do their own evaluations.

Dr. Lewis added that the right long-term organizational structure is a subjective interpretation as there is no objective one correct structure. She has expressed previously that she is not totally comfortable that it is Council's rule to make those determinations. She has had conversations with other professionals, whom she trusts, who do not feel a Village Administrator is a necessary goal.

Mr. Bartlett said Council in the Mariemont Code Book is responsible for the Village funds. The Village funds are linked to the organizational structure, such as creating the Part-Time Administrator role which affects the budget.

Solicitor McTigue asked what happens with this report going forward. Mr. Bartlett said when Mrs. Van Pelt decides she is ready to retire, the Committee recommends consolidating her role and the part-time role of the Fiscal Officer into one role, which would result in a savings for the Village. Solicitor McTigue cautioned the discussion. It does not legally bind the Village to do anything. Mr. Bartlett said surrounding municipalities have this structure. The Village is not unique when it comes to running a municipality. Mr. Ayer said while it may not be legally binding, it does reflect research that was done by the committee by evaluating what other communities are doing and evaluating best practices. It is a viewpoint that should be strongly looked at in the future. On roll call; five ayes, one nay (Dr. Lewis dissenting).

Miscellaneous:

- Leaf Season will end the week of December 18, 2023
- The Council Meeting in December will be held Monday December 18, 2023, immediately following the Permanent Improvement meeting at 5:30. However, the Council meeting will start no later than 6:30 p.m.
- Village Offices will be Closed Monday December 25, 2023, in Observation of Christmas.
- Village Offices will be Closed Monday January 1, 2024, in Observation of New Year's Day.

Resolutions:

- "To Confirm the Appointment of Kelly I. Rankin as Village Fiscal Officer; and To Establish Pay Rate" had a third reading. Dr. Lewis moved, seconded by Mr. Bartlett to adopt the Resolution. On roll call; six ayes, no nays. Resolution No. R-60-23 was adopted.
- "To Reappoint Louise Schomburg as a Member of the Parks Advisory Board for the Calendar Years of 2024 and 2025" had a second reading.
- "To Appoint Alicia Stock as a Member of the Pool Commission for the Calendar Years 2024 and 2025" had a second reading.
- "To Appoint Dave Middleton as a Non-Voting Member of the Tree Advisory Board for the Calendar Years 2024 and 2025" had a first reading.
- "To Appoint Larry Gray as a voting Member of the Tree Advisory Board for the Calendar Year 2024" had a first reading.
- "To Appoint Steve Pipkin as a Non-Voting Member of the Tree Advisory Board for Calendar Year 2024" had a first reading.
- "To Reappoint Marianne Prue as a Non-Voting Member of the Tree Advisory Board for the Calendar Year 2024" had a first reading.

- “To Enter into Contract with H. Hafner & Sons, Inc. for Brush, Gravel, Dirt Construction Fill and Leaf Dumping in Consideration for Money and the Right to Farm Part of the South 80 Acres” had a second reading. Mr. York said he is comfortable with this agreement as long as the Village has a legal “out” to the agreement.
- “Resolution Authorizing Mayor to Execute Contract with Choice One engineering to Design the Mariemont Connector Between Pocahontas Avenue and Miami Road; and To Declare Emergency” had a first reading. Mrs. Rankin moved, seconded by Mr. Bartlett to suspend the rules to allow for the second and third readings. On roll call; six ayes, no nays. The Resolution had a second and third reading. Mrs. Rankin moved, seconded by Mr. York to adopt the Resolution. On roll call; six ayes, no nays. Mrs. Rankin moved, seconded by Mr. York to invoke the emergency clause. On roll call; six ayes, no nays. Resolution No. R-61-3 was adopted.

Ordinances:

- “To Amend Sections 151.125 and 151.127 Relating to Signage”
- “To Amend Section 151.087 Permitted Obstructions in Required Yards and Add New Section 151.XXX”

Mr. Ayer moved, seconded by Mrs. Rankin to table the Ordinances pending discussion for including additional language.

Task List:

Mr. Bartlett asked for an update on the job descriptions/measurables for the Part-Time Administrator and Fiscal Officer positions. Mayor Brown said they are underway and they will have something pulled together before the end of the year. Mr. Bartlett said if incremental dollars are being spent on the Part-Time Administrator role, we should give the Mr. Barlow a lot of meat as to what he will be working on so he can accomplish more.

Mr. Bartlett asked for an update on the IT support and the website. Mr. Barlow said they have had four meetings with potential IT support vendors. The website will take time to migrate. He is hoping to have it in place by mid-January.

Mr. Barlow said the wooden poles are down. There is still an issue with the wires.

The meeting was adjourned at 7:10 p.m.

William A. Brown, Mayor

Kelly I. Rankin, Interim Fiscal Officer

MARIEMONT POLICE DEPARTMENT

2023 MONTHLY REPORT

November



Submitted by: *Chief Richard D. Hines*

**Mariemont Police Department
November, 2023**

| Crime | Reported | | | Closed | | | Arrests | | |
|-------------------------|----------|------------|------------|----------|-----------|------------|-----------|------------|------------|
| | November | 2023 | 2022 | November | 2023 | 2022 | November | 2023 | 2022 |
| | | | | | | | | | |
| Homicide | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rape | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Robbery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Felonious Assault | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Burglary | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Theft | 2 | 28 | 33 | 1 | 12 | 7 | 0 | 0 | 0 |
| Auto Theft | 0 | 1 | 3 | 0 | 1 | 3 | 0 | 0 | 0 |
| Other Assaults | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 | 2 |
| Arson | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forgery | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Bad Checks | 0 | 5 | 1 | 0 | 3 | 1 | 0 | 0 | 0 |
| Receive Stolen Property | 0 | 2 | 2 | 0 | 2 | 2 | 0 | 3 | 1 |
| Criminal Damaging | 0 | 4 | 1 | 0 | 0 | 1 | 0 | 2 | 2 |
| Weapons Violations | 2 | 2 | 7 | 2 | 2 | 7 | 2 | 2 | 0 |
| Sex Offenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 9 |
| Drug Abuse | 4 | 39 | 85 | 4 | 39 | 85 | 4 | 0 | 0 |
| Domestic Violence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 | 85 |
| Liquor Laws | 1 | 8 | 8 | 1 | 8 | 8 | 1 | 0 | 0 |
| Disorderly Conduct | 0 | 4 | 3 | 0 | 4 | 3 | 0 | 8 | 8 |
| Telephone Harassment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 3 |
| Runaways | 0 | 1 | 3 | 0 | 1 | 3 | 0 | 0 | 0 |
| All Other Offenses | 0 | 8 | 21 | 0 | 8 | 21 | 0 | 0 | 0 |
| Mayor's Court Warrants | | | | | | | | 8 | 23 |
| Arrests for Others | | | | | | | 10 | 152 | 251 |
| Totals | 9 | 102 | 171 | 8 | 80 | 142 | 21 | 250 | 486 |
| % Change | | -40% | | | -44% | | | -49% | |

Closure Rate

78%

83%

Mariemont Police Department November, 2023

| | | | |
|--------------------------------|---|------------------|-----------|
| Theft(s) | | | |
| 12-Nov | Person(s) unknown stole \$1,200 through VENMO for fake Taylor Swift tickets - Closed case w/ bank invest. | Mound Way | 06-23-027 |
| 30-Nov | Person(s) unknown stole a wallet from a patients room - Case investigation assigned to detective. | Rowan Hill Dr. | 06-23-028 |
| Weapons Violations | | | |
| 1-Nov | MB25 wasarrested for possession of a loaded semi auot pistol - Transported to the justice center | Wooster Pike | 15-23-001 |
| 8-Nov | MB28 wasarrested for possession of a loaded semi auot pistol - Transported to the justice center | Indianview Ave. | 15-23-002 |
| Drug Violation(s) | | | |
| 1-Nov | MB25 was arrested for possession of illegal drugs - Transported to the justice center | Wooster Pike | 18-23-036 |
| 7-Nov | MB37 was arrested for possession of illegal drugs - Transported to the justice center | Plainville Rd. | 18-23-037 |
| 21-Nov | MB28 was arrested for trafficking in illegal drugs (fentanyl)- Transported to the justice center | Madisonville Rd. | 18-23-038 |
| 24-Nov | FB27 was arrested for possession of illegal drugs - Charged to Mayor.s Court | Wooster Pike | 18-23-039 |
| Liquor Law Violation(s) | | | |
| 24-Nov | FB30 was arrested for possession of an open container - Charged to Mayor's Court | Wooster Pike | 22-23-005 |

**Mariemont Police Department
November, 2023**

| | Stolen | | Value of Property Stolen & Recovered | | Recovered for Other Agencies | |
|---------------|----------------|-----------------|--------------------------------------|-----------------|------------------------------|------------|
| | November | 2023 | November | 2023 | November | 2023 |
| Robbery | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Burglary | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Theft | \$1,200 | \$80,867 | \$0 | \$29,424 | \$0 | \$0 |
| Auto Theft | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Totals | \$1,200 | \$80,867 | \$0 | \$29,424 | \$0 | \$0 |

Persons Arrested and Charged: 4

- MB25 Drug Possession
- MB37 Drug Possession
- FB27 Drug Possession
- MB28 Trafficking in Drugs
- MB28 Possession of semi auto pistol
- MB25 Possession of semi auto pistol
- FB30 Open container of an alcoholic beverage

Persons Arrested for Other Agencies: 4

Mayor's Court Warrants Served: 10

**Mariemont Police Department
November, 2023**

| Traffic Enforcement | November | 2023 | 2022 | % Change |
|--------------------------------------|----------|------|-------|----------|
| Total Citations | 126 | 951 | 1,262 | -25% |
| Driving Under the Influence | 0 | 3 | 11 | -73% |
| Speeding | 11 | 91 | 182 | -50% |
| Assured Clear Distance | 2 | 16 | 9 | 78% |
| Reasonable Control | 1 | 3 | 7 | -57% |
| Reckless | 0 | 2 | 3 | -33% |
| Right of Way | 0 | 10 | 12 | -17% |
| Red Light | 4 | 57 | 141 | -60% |
| Stop Sign | 8 | 78 | 95 | -18% |
| Passing | 0 | 0 | 1 | -100% |
| Turning | 17 | 105 | 0 | #DIV/0! |
| Lane Usage | 0 | 26 | 19 | 37% |
| Backing | 0 | 2 | 3 | -33% |
| Unsafe Vehicle | 0 | 1 | 0 | #DIV/0! |
| Other Hazardous Violations | 12 | 53 | 27 | 96% |
| Truck Violations (Road Use & Weight) | 0 | 8 | 4 | 100% |
| Parking | 4 | 23 | 21 | 10% |
| No Drivers License | 6 | 50 | 113 | -56% |
| Driving Under Suspension | 11 | 51 | 139 | -63% |
| License Plates | 49 | 360 | 445 | -19% |
| Equipment | 1 | 11 | 30 | -63% |
| Other Non-Hazardous Violations | 0 | 1 | 0 | #DIV/0! |

| | | | | |
|--------------------|----|-----|-----|-----|
| Courtesy Citations | 58 | 467 | 483 | -3% |
|--------------------|----|-----|-----|-----|

| | | | | |
|--|-------|-------|-------|-----|
| Average MPH Over Limit for Speeding Cite | 14.55 | 14.76 | 15.45 | -4% |
|--|-------|-------|-------|-----|

**Mariemont Police Department
November, 2023**

| Citations by Street: | November | 2023 | 2022 | % Change |
|-----------------------------|-----------------|-------------|--------------|-----------------|
| Wooster Pike | 69 | 537 | 813 | -34% |
| Madisonville Road | 16 | 118 | 168 | -30% |
| Miami Road | 2 | 62 | 108 | -43% |
| Plainville Road | 24 | 144 | 65 | 122% |
| Private Property | 0 | 2 | 0 | #DIV/0! |
| All Other Streets | 15 | 88 | 108 | -19% |
| Totals | 126 | 951 | 1,262 | -25% |

| Accidents By Street: | November | 2023 | 2022 | % Change |
|-----------------------------|-----------------|-------------|-------------|-----------------|
| Wooster Pike | 4 | 35 | 29 | 21% |
| Madisonville Road | 0 | 9 | 7 | 29% |
| Miami Road | 0 | 3 | 4 | -25% |
| Plainville Road | 1 | 2 | 2 | 0% |
| Private Property | 1 | 1 | 3 | -67% |
| All Other Streets | 1 | 12 | 17 | -29% |
| Totals | 7 | 62 | 62 | 0% |

**Mariemont Police Department
November, 2023**

| Traffic Accident Summary: | | November | 2023 | 2022 | % Change |
|----------------------------------|--|-----------------|-------------|-------------|-----------------|
| Total Traffic Accidents | | 7 | 62 | 62 | 0% |
| Cleared by Arrest | | 4 | 32 | 41 | -22% |
| Cleared - No Arrest | | 3 | 21 | 18 | 17% |
| Fatal Accidents | | 0 | 0 | 0 | #DIV/0! |
| Injury Accidents | | 0 | 3 | 4 | -25% |
| Persons Injured | | 0 | 3 | 4 | -25% |
| Pedestrian Accidents | | 0 | 0 | 0 | #DIV/0! |
| Accidents Involving Bicycles | | 0 | 0 | 0 | #DIV/0! |
| Weather Related Accidents | | 0 | 0 | 5 | -100% |
| Citations Issued | | 4 | 35 | 48 | -27% |
| Hit Skip Accidents | | 0 | 3 | 6 | -50% |
| Hit Skip Accidents - Cleared | | 0 | 1 | 6 | -83% |

**Mariemont Police Department
November, 2023**

| Miscellaneous Activity: | November | 2023 | 2022 | % Change |
|---|----------|--------|--------|----------|
| Alarms Drops | 4 | 56 | 73 | -23% |
| Vacation Houses Checked | 61 | 380 | 207 | 84% |
| Suspicious Persons Checked | 5 | 78 | 78 | 0% |
| Open Business Walk-Thrus | 46 | 1,156 | 1,288 | -10% |
| Other Security Checks | 2,654 | 27,073 | 28,621 | -5% |
| Places Found Open (PFO) | 5 | 52 | 40 | 30% |
| Motorists Assisted | 6 | 83 | 81 | 2% |
| Prowler Calls | 0 | 0 | 1 | -100% |
| Domestic Calls (except Domestic Violence) | 0 | 17 | 18 | -6% |
| Animal Complaints | 3 | 48 | 27 | 78% |
| Animal Owners Warned | 1 | 1 | 3 | -67% |
| Animal Owners Cited | 0 | 1 | 0 | #DIV/0! |
| Juvenile Complaints | 3 | 42 | 23 | 83% |
| Juveniles Arrested | 0 | 0 | 1 | -100% |
| Traffic Complaints | 5 | 93 | 139 | -33% |
| Traffic Details | 29 | 157 | 276 | -43% |
| Fire Department Assists | 25 | 192 | 224 | -14% |
| Maintenance Department Assists | 0 | 6 | 18 | -67% |
| Tax Summons Served | 0 | 0 | 0 | #DIV/0! |
| Other Police Departments Assisted | 42 | 518 | 460 | 13% |
| Contacts for Trash | 0 | 9 | 20 | -55% |
| Contacts for Weeds, Grass, Etc. | 0 | 2 | 19 | -89% |
| Contacts for Signs, Snow, Etc. | 6 | 128 | 140 | -9% |
| Miscellaneous Services Rendered | 668 | 3,697 | 1,957 | 89% |
| Total Service Demands | 2,519 | 20,341 | 17,187 | 18% |
| Final Trash Fee Notices Served | 0 | 0 | 0 | #DIV/0! |

Chief Rick Hines,

Here at Ghirardelli, we are focused on ***Making Life a Bite Better*** in every interaction we have including our community.

You, your officers, and your staff are best in class and make the Village of Mariemont a safe and welcoming place to live.

We hope our famous Ghirardelli Peppermint Bark Squares bring some smiles to your office today and ***Make Life a Bite Better!***

Russ Damon

Ghirardelli Chocolate Company

**SERVICE DEPARTMENT
MONTHLY REPORT
NOVEMBER
2023**

BRUSH ROUTE.....

Dump Brush either Hafner or S-80

4 Loads of chipped brush
\$ 0 Charge this month
Saving of \$ **100.00**
\$ 1,050.00 savings year to date.

Other Dumping's

5 Load of brush \$125.00
Loads of debris Cost \$
\$ 450.00 Total savings

Street Sweeping/ debris S-80

loads cost \$

TOTAL COST SAVINGS YTD

\$ 1,575.00

PARK WORK INCLUDES THE FOLLOWING:

Clean up of CG&E Median
The Point
Dale Park
Jordan Memorial
Tot Lot
Midden Island
Ann Buntin Becker
Old Town

Denny Place Island
Albert Place
Sheldon Close
Beech Grove
Bell Tower
Livingood
Hopkins
Town Square

Settle Island
Trolley Park
Concourse
S-80
Lower Meadow
Madisonville Site
Patriot

CONTRACTOR'S WORK

MECHANICAL WORK :

Chain saws Trimmers
Leaf Vacs wood chipper
Kubota

General check each morning on all trucks

STREET SWEEPING FOR NOVEMBER

N/A

TOTAL HOURS: 6 YEAR TO DATE: 10

Tree Work in House:

| | | |
|---------------|-------------------------|----------|
| Dead Wood | Total cost for tree co. | \$ |
| Total Removed | Total in house cost | \$ |
| Total Hours | Total savings | \$ 0 |
| | Savings YDT | \$ 25.00 |

Total Trees planted 2023

SAFTEY TRAINING CLASS:

| OVERTIME HOURS | TOTAL HOURS | HOURS COST PAID | COMP TIME |
|---------------------------|-------------|-----------------|------------------|
| Scherpenberg | 7 | \$ | \$ 291.48 |
| Schmid | 0 | \$ | \$. |
| James | 0 | \$ | \$ |
| Evanchyk | 0 | \$ | \$ |
| Swader | 0 | \$ | \$ |
| TOTAL HRS | 7 | | \$ 291.48 |
| TOTAL HRS. PAID | | \$ | |
| Meetings | | | |
| Emergency call in, | | | |

SICK TIME FOR NOVEMBER :.....TOTAL HOURS

| | |
|--------------------|---|
| Scherpenberg | 0 |
| Schmid | 8 |
| James | 0 |
| Evanchyk..... | 8 |
| Swader..... | 0 |

SICK TIME YEAR TO DATE.....TOTAL HOURS

| | |
|--------------------|-----|
| Scherpenberg | 0 |
| Schmid | 200 |
| James | 40 |
| Evanchyk..... | 96 |
| Swader..... | 0 |

MISCELLANEOUS WORK INCLUDES THE FOLLOWING:

Village leaf season
Village parks started winterizing.
Village Clean up from volunteers ref. honey suckle.
Old Town ref. lights on trees and bushes for tree lighting
Tennis Court and Bell Tower winterize.
Village, decorate for the holidays.
Wooster Pike assisted the Village Tree Board with trimming of trees.
Concourse, Start removing wisteria and arbor. Start installing new boards.
Village, mow and trim parcels
Indianview, Met with Duke Energy ref. emergency dig.
Old Town, assisted Davey Tree with big tree lights, worked on electric outlets.
Village started making, painting repairing, replacing broken wooden street signs,
Village marked utilities for OUPS tickets.
Village Pothole repair
Miami Hill cleaned out 5 drains.
Boathouse reset timer.
Village clean up brush from volunteers.
Pick up dead animals off the roadway.
Village streetlight repair
Wooster Pike, clean up island tips.
Boathouse, clean up area and gutter/drains.
Village picked up bags/debris, limbs from volunteers.
Village, continue to clean 446 storm sewers/catch basins.
Village installed wooden street signs and post.
Fridays, Mt. Vernon, cleaned out head wall.
Monday and Friday's empty trash/recycling cans also extra picked up Wednesday Starbuck cans.
Clarence Erickson shelter clean up.
John Nolen Pavilion, clean out inside debris.

Respectfully,


John Scherpenberg
Superintendent



MARIEMONT TAX DEPARTMENT
MONTHLY REPORT
November 2023

Dear Council Members,

Tax collections totaled \$133,491.98 for the month of November.

Which is \$1,498.33 less than collected in 2022 and \$6,070.27 less than collected in 2021.

Through November, collections are \$292,723.61 over 2023 projection and \$252,098.00 more than 2022 actual collections.

Attached are reports showing receipt comparison for 2022/2023; the collections breakdown per account type/tax year for November 2023; the income tax receipt summary; the Deposit Journal Report for November; and the 2023 income tax projection.

Respectfully submitted,

A handwritten signature in black ink that reads "Chuck Barlow". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Chuck Barlow
Tax Administrator

2023 Income Tax Projection

| | 3 year AVG | 2023 Projected | 2023 Actual | 2023 actual vs 2023 projected Difference | 2022 Actual | 2023 actual vs 2022 actual Difference |
|-------------------------|------------|------------------------|-----------------|--|-----------------|---|
| Jan | 9.44% | \$ 245,504.42 | \$ 230,216.00 | \$ 93.77% | \$ 233,792.19 | \$ (3,576.19) |
| Feb | 5.30% | \$ 137,771.97 | \$ 144,828.68 | 105.12% | \$ 155,033.41 | \$ (10,204.73) |
| Mar | 6.17% | \$ 160,359.79 | \$ 238,187.87 | 148.53% | \$ 160,751.97 | \$ 77,435.90 |
| Apr | 13.60% | \$ 353,728.38 | \$ 703,690.22 | 198.94% | \$ 526,040.44 | \$ 177,649.78 |
| May | 9.92% | \$ 257,990.17 | \$ 219,468.64 | 85.07% | \$ 217,310.92 | \$ 2,157.72 |
| Jun | 8.52% | \$ 221,549.30 | \$ 284,327.51 | 128.34% | \$ 240,789.58 | \$ 43,537.93 |
| Jul | 9.86% | \$ 256,467.82 | \$ 174,863.22 | 68.18% | \$ 169,073.90 | \$ 5,789.32 |
| Aug | 6.31% | \$ 164,000.44 | \$ 142,067.86 | 86.63% | \$ 147,912.00 | \$ (5,844.14) |
| Sep | 8.92% | \$ 231,849.57 | \$ 204,591.49 | 88.24% | \$ 239,749.81 | \$ (35,158.32) |
| Oct | 8.29% | \$ 215,450.21 | \$ 216,160.98 | 100.33% | \$ 214,351.92 | \$ 1,809.06 |
| Nov | 5.94% | \$ 154,498.78 | \$ 133,491.98 | 86.40% | \$ 134,990.31 | \$ (1,498.33) |
| Dec | 7.72% | \$ 200,829.16 | \$ 153,730.15 | | \$ 153,730.15 | |
| | 100.00% | \$ 2,600,000.00 | \$ 2,691,894.45 | | \$ 2,593,526.60 | \$ 252,098.00 |
| | | | | | \$ 91,894.45 | \$ 98,367.85 |
| 1st QTR | | \$ 543,636.17 | \$ 613,232.55 | 112.80% | \$ 549,577.57 | \$ 63,654.98 |
| 2nd QTR | | \$ 833,267.86 | \$ 1,207,486.37 | 144.91% | \$ 984,140.94 | \$ 223,345.43 |
| 3rd QTR | | \$ 652,317.83 | \$ 521,522.57 | 79.95% | \$ 556,735.71 | \$ (35,213.14) |
| 4th QTR | | \$ 570,778.14 | \$ 349,652.96 | 61.26% | \$ 503,072.38 | \$ (153,419.42) |
| | | \$ 2,600,000.00 | \$ 2,691,894.45 | | \$ 2,593,526.60 | \$ 98,367.85 |
| | | | 103.53% | | | |
| Gross Collections: | | \$ 2,691,894.45 | | | | |
| Refunds: | | \$ 106,946.00 | | | | |
| Net Collections: | | \$ 2,584,948.45 | | | | |

| | 2023 | | 2023 Actual vs. Projected | | YTD 2023 | YTD 2022 | YTD Difference |
|-----|-----------------|-----------------|---------------------------|-----------------|-----------------|----------------|----------------|
| | YTD Projected | YTD Actual | YTD Difference | YTD 2023 | | | |
| Jan | \$ 245,504.42 | \$ 230,216.00 | \$ (15,288.42) | \$ 230,216.00 | \$ 233,792.19 | \$ (3,576.19) | |
| Feb | \$ 383,276.38 | \$ 375,044.68 | \$ (8,231.70) | \$ 375,044.68 | \$ 388,825.60 | \$ (13,780.92) | |
| Mar | \$ 543,636.17 | \$ 613,232.55 | \$ 69,596.38 | \$ 613,232.55 | \$ 549,577.57 | \$ 63,654.98 | |
| Apr | \$ 897,364.56 | \$ 1,316,922.77 | \$ 419,558.21 | \$ 1,316,922.77 | \$ 1,075,618.01 | \$ 241,304.76 | |
| May | \$ 1,155,354.72 | \$ 1,536,391.41 | \$ 381,036.69 | \$ 1,536,391.41 | \$ 1,292,928.93 | \$ 243,462.48 | |
| Jun | \$ 1,376,904.03 | \$ 1,820,718.92 | \$ 443,814.89 | \$ 1,820,718.92 | \$ 1,533,718.51 | \$ 287,000.41 | |
| Jul | \$ 1,633,371.85 | \$ 1,995,582.14 | \$ 362,210.29 | \$ 1,995,582.14 | \$ 1,702,792.41 | \$ 292,789.73 | |
| Aug | \$ 1,797,372.29 | \$ 2,137,650.00 | \$ 340,277.71 | \$ 2,137,650.00 | \$ 1,850,704.41 | \$ 286,945.59 | |
| Sep | \$ 2,029,221.86 | \$ 2,342,241.49 | \$ 313,019.63 | \$ 2,342,241.49 | \$ 2,090,454.22 | \$ 251,787.27 | |
| Oct | \$ 2,244,672.07 | \$ 2,558,402.47 | \$ 313,730.40 | \$ 2,558,402.47 | \$ 2,304,806.14 | \$ 253,596.33 | |
| Nov | \$ 2,399,170.84 | \$ 2,691,894.45 | \$ 292,723.61 | \$ 2,691,894.45 | \$ 2,439,796.45 | \$ 252,098.00 | |
| Dec | \$ 2,600,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | |

| Percent to Total | 2023 YTD | 2022 Final | 2021 Final |
|------------------|----------|------------|------------|
| Individual | 38.72% | 35.74% | 34.58% |
| Net Profit | 8.05% | 7.87% | 10.38% |
| Withholding | 53.23% | 56.39% | 55.03% |

Selected date 11/30/2023

| Month | 2022 Individual | 2022 Net-Profit | 2022 Withholding | 2022 Total | 2023 Individual | 2023 Net-Profit | 2023 Withholding | 2023 Total | Difference | Percent |
|--------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|-----------|
| January | \$88,445.74 | \$4,010.00 | \$141,336.45 | \$233,792.19 | \$80,315.92 | \$9,375.00 | \$140,525.08 | \$230,216.00 | \$-3,576.19 | -2 |
| February | \$11,519.61 | \$1,451.73 | \$142,062.07 | \$155,033.41 | \$7,464.76 | \$728.25 | \$136,635.67 | \$144,828.68 | \$-10,204.73 | -7 |
| March | \$43,424.37 | \$14,729.86 | \$102,597.74 | \$160,751.97 | \$63,829.85 | \$17,258.00 | \$157,100.02 | \$238,187.87 | \$77,435.90 | 48 |
| 1 - QTR | \$143,389.72 | \$20,191.59 | \$385,996.26 | \$549,577.57 | \$151,610.53 | \$27,361.25 | \$434,260.77 | \$613,232.55 | \$63,654.98 | 12 |
| YTD QTR - 1 | \$143,389.72 | \$20,191.59 | \$385,996.26 | \$549,577.57 | \$151,610.53 | \$27,361.25 | \$434,260.77 | \$613,232.55 | \$63,654.98 | 12 |
| April | \$305,505.16 | \$60,679.65 | \$159,855.63 | \$526,040.44 | \$464,283.71 | \$76,874.98 | \$162,531.53 | \$703,690.22 | \$177,649.78 | 34 |
| May | \$93,275.35 | \$8,902.00 | \$115,133.57 | \$217,310.92 | \$93,795.87 | \$10,080.00 | \$115,592.77 | \$219,468.64 | \$2,157.72 | 1 |
| June | \$117,980.22 | \$21,758.83 | \$101,050.53 | \$240,789.58 | \$99,927.44 | \$61,418.82 | \$122,981.25 | \$284,327.51 | \$43,537.93 | 18 |
| 2 - QTR | \$516,760.73 | \$91,340.48 | \$376,039.73 | \$984,140.94 | \$658,007.02 | \$148,373.80 | \$401,105.55 | \$1,207,486.37 | \$223,345.43 | 23 |
| YTD QTR - 2 | \$660,150.45 | \$111,532.07 | \$762,035.99 | \$1,533,718.51 | \$809,617.55 | \$175,735.05 | \$835,366.32 | \$1,820,718.92 | \$287,000.41 | 19 |
| July | \$22,637.53 | \$1,960.00 | \$144,476.37 | \$169,073.90 | \$9,650.61 | \$13,486.00 | \$151,726.61 | \$174,863.22 | \$5,789.32 | 3 |
| August | \$37,035.05 | \$4,544.78 | \$106,332.17 | \$147,912.00 | \$42,037.18 | \$7,606.92 | \$92,423.76 | \$142,067.86 | \$-5,844.14 | -4 |
| September | \$82,112.82 | \$61,064.25 | \$96,572.74 | \$239,749.81 | \$87,945.43 | \$11,201.00 | \$105,445.06 | \$204,591.49 | \$-35,158.32 | -15 |
| 3 - QTR | \$141,785.40 | \$67,569.03 | \$347,381.28 | \$556,735.71 | \$139,633.22 | \$32,293.92 | \$349,595.43 | \$521,522.57 | \$-35,213.14 | -6 |
| YTD QTR - 3 | \$801,935.85 | \$179,101.10 | \$1,109,417.27 | \$2,090,454.22 | \$949,250.77 | \$208,028.97 | \$1,184,961.75 | \$2,342,241.49 | \$251,787.27 | 12 |
| October | \$69,677.14 | \$4,706.77 | \$139,968.01 | \$214,351.92 | \$75,166.98 | \$4,092.44 | \$136,901.56 | \$216,160.98 | \$1,809.06 | 1 |
| November | \$11,653.43 | \$12,967.08 | \$110,369.80 | \$134,990.31 | \$17,895.78 | \$4,641.50 | \$110,954.70 | \$133,491.98 | \$-1,498.33 | -1 |
| 4 - QTR | \$81,330.57 | \$17,673.85 | \$250,337.81 | \$349,342.23 | \$93,062.76 | \$8,733.94 | \$247,852.26 | \$349,652.96 | \$310.73 | 0 |
| YTD QTR - 4 | \$883,266.42 | \$196,774.95 | \$1,359,755.08 | \$2,439,796.45 | \$1,042,313.53 | \$216,762.91 | \$1,432,818.01 | \$2,691,894.45 | \$252,098.00 | 10 |
| Total Refunds | | | | \$-110,053.42 | | | Total Refunds | | | |
| | | | | | | | | \$-106,946.00 | | |

*** End Of Report ***

Selected date 11/30/2023

| <u>Deposit Date</u> | <u>Individual Deposits</u> | <u>Net-Profit Deposits</u> | <u>Total 1 & 2 Refunds/Adj</u> | <u>Total 1 & 2 Deposits</u> | <u>Withholding Refunds/Adj</u> | <u>Withholding Deposits</u> | <u>Total All Refunds/Adj</u> | <u>Total All Deposit</u> | <u>Percent Change</u> |
|---------------------|----------------------------|----------------------------|------------------------------------|---------------------------------|--------------------------------|-----------------------------|------------------------------|--------------------------|-----------------------|
| 1/2023 | \$80,315.92 | \$9,375.00 | \$-5,192.00 | \$89,690.92 | \$0.00 | \$140,525.08 | \$-5,192.00 | \$230,216.00 | -2 |
| 1/2022 | \$88,445.74 | \$4,010.00 | \$0.00 | \$92,455.74 | \$0.00 | \$141,356.45 | \$0.00 | \$233,792.19 | |
| 2/2023 | \$7,464.76 | \$728.25 | \$-615.00 | \$8,193.01 | \$0.00 | \$136,635.67 | \$-615.00 | \$144,828.68 | -7 |
| 2/2022 | \$11,519.61 | \$1,451.73 | \$0.00 | \$12,971.34 | \$0.00 | \$142,062.07 | \$0.00 | \$155,033.41 | |
| 3/2023 | \$63,829.85 | \$17,258.00 | \$-2,833.80 | \$81,087.85 | \$0.00 | \$157,100.02 | \$-2,833.80 | \$238,187.87 | 48 |
| 3/2022 | \$43,424.37 | \$14,729.86 | \$-4,343.40 | \$58,154.23 | \$0.00 | \$102,597.74 | \$-4,343.40 | \$160,751.97 | |
| 4/2023 | \$464,283.71 | \$76,874.98 | \$-23,532.56 | \$541,158.69 | \$0.00 | \$162,531.53 | \$-23,532.56 | \$703,690.22 | 34 |
| 4/2022 | \$305,505.16 | \$60,679.65 | \$-23,178.54 | \$366,184.81 | \$0.00 | \$159,855.63 | \$-23,178.54 | \$526,040.44 | |
| 5/2023 | \$93,795.87 | \$10,080.00 | \$-34,446.69 | \$103,875.87 | \$0.00 | \$115,592.77 | \$-34,446.69 | \$219,468.64 | 1 |
| 5/2022 | \$93,275.35 | \$8,902.00 | \$-14,551.21 | \$102,177.35 | \$0.00 | \$115,133.57 | \$-14,551.21 | \$217,310.92 | |
| 6/2023 | \$99,927.44 | \$61,418.82 | \$-3,598.49 | \$161,346.26 | \$0.00 | \$122,981.25 | \$-3,598.49 | \$284,327.51 | 18 |
| 6/2022 | \$117,980.22 | \$21,758.83 | \$-1,381.14 | \$139,739.05 | \$0.00 | \$101,050.53 | \$-1,381.14 | \$240,789.58 | |
| 7/2023 | \$9,650.61 | \$13,486.00 | \$0.00 | \$23,136.61 | \$0.00 | \$151,726.61 | \$0.00 | \$174,863.22 | 3 |
| 7/2022 | \$22,637.53 | \$1,960.00 | \$-620.00 | \$24,597.53 | \$0.00 | \$144,476.37 | \$-620.00 | \$169,073.90 | |
| 8/2023 | \$42,037.18 | \$7,606.92 | \$-6,283.20 | \$49,644.10 | \$0.00 | \$92,423.76 | \$-6,283.20 | \$142,067.86 | -4 |
| 8/2022 | \$37,035.05 | \$4,544.78 | \$-25,648.00 | \$41,579.83 | \$0.00 | \$106,332.17 | \$-25,648.00 | \$147,912.00 | |
| 9/2023 | \$87,945.43 | \$11,201.00 | \$-4,138.53 | \$99,146.43 | \$0.00 | \$105,445.06 | \$-4,138.53 | \$204,591.49 | -15 |
| 9/2022 | \$82,112.82 | \$61,064.25 | \$-8,778.00 | \$143,177.07 | \$0.00 | \$96,572.74 | \$-8,778.00 | \$239,749.81 | |
| 10/2023 | \$75,166.98 | \$4,092.44 | \$-20,762.23 | \$79,259.42 | \$0.00 | \$136,901.56 | \$-20,762.23 | \$216,160.98 | 1 |
| 10/2022 | \$69,677.14 | \$4,706.77 | \$-31,403.13 | \$74,383.91 | \$0.00 | \$139,968.01 | \$-31,403.13 | \$214,351.92 | |
| 11/2023 | \$17,895.78 | \$4,641.50 | \$-5,543.50 | \$22,537.28 | \$0.00 | \$110,954.70 | \$-5,543.50 | \$133,491.98 | -1 |
| 11/2022 | \$11,653.43 | \$12,967.08 | \$-150.00 | \$24,620.51 | \$0.00 | \$110,369.80 | \$-150.00 | \$134,990.31 | |
| **2023 | \$1,042,313.53 | \$216,762.91 | \$-106,946.00 | \$1,259,076.44 | \$0.00 | \$1,432,818.01 | \$-106,946.00 | \$2,691,894.45 | 10 |
| **2022 | \$883,266.42 | \$196,774.95 | \$-110,053.42 | \$1,080,041.37 | \$0.00 | \$1,359,755.08 | \$-110,053.42 | \$2,439,796.45 | |

*** End Of Report ***

Selected date 11/30/2023

| Acct Type | Tax Year | Tax Total | Penalty 1 Total | Penalty 2 Total | Penalty 3 Total | Interest Total | Court Total | Deposit Total | Refund Total |
|-------------|----------|----------------|-----------------|-----------------|-----------------|----------------|-------------|----------------|---------------|
| INDIVIDUAL | 2023 | \$497,997.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$497,997.59 | \$0.00 |
| INDIVIDUAL | 2022 | \$537,063.86 | \$550.00 | \$218.03 | \$88.13 | \$78.85 | \$0.00 | \$537,998.87 | \$-83,771.10 |
| INDIVIDUAL | 2021 | \$2,259.79 | \$300.00 | \$63.09 | \$0.00 | \$27.69 | \$0.00 | \$2,650.57 | \$-7,233.93 |
| INDIVIDUAL | 2020 | \$1,709.27 | \$300.00 | \$22.06 | \$0.00 | \$39.81 | \$0.00 | \$2,071.14 | \$-1,769.67 |
| INDIVIDUAL | 2019 | \$749.07 | \$150.93 | \$145.36 | \$0.00 | \$0.00 | \$0.00 | \$1,045.36 | \$0.00 |
| INDIVIDUAL | 2014 | \$550.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$550.00 | \$0.00 |
| * TOTAL | | \$1,040,329.58 | \$1,300.93 | \$448.54 | \$88.13 | \$146.35 | \$0.00 | \$1,042,313.53 | \$-92,774.70 |
| NET-PROFIT | 2023 | \$114,980.08 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$-1,779.69 | \$113,200.39 | \$0.00 |
| NET-PROFIT | 2022 | \$96,778.31 | \$0.00 | \$0.00 | \$44.48 | \$0.00 | \$0.00 | \$96,822.79 | \$-10,323.30 |
| NET-PROFIT | 2021 | \$6,851.74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,851.74 | \$-3,248.00 |
| NET-PROFIT | 2020 | \$-112.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$-112.00 | \$-600.00 |
| NET-PROFIT | 2019 | \$-0.01 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$-0.01 | \$0.00 |
| * TOTAL | | \$218,498.12 | \$0.00 | \$0.00 | \$44.48 | \$0.00 | \$-1,779.69 | \$216,762.91 | \$-14,171.30 |
| WITHHOLDING | 2023 | \$1,257,723.13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,257,723.13 | \$0.00 |
| WITHHOLDING | 2022 | \$171,589.67 | \$0.00 | \$207.40 | \$0.00 | \$9.58 | \$0.00 | \$171,806.65 | \$0.00 |
| WITHHOLDING | 2021 | \$2,560.50 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,560.50 | \$0.00 |
| WITHHOLDING | 2020 | \$173.53 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$173.53 | \$0.00 |
| WITHHOLDING | 2019 | \$450.07 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$450.07 | \$0.00 |
| WITHHOLDING | 2018 | \$104.13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$104.13 | \$0.00 |
| * TOTAL | | \$1,432,601.03 | \$0.00 | \$207.40 | \$0.00 | \$9.58 | \$0.00 | \$1,432,818.01 | \$0.00 |
| ALL | 2023 | \$1,870,700.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$-1,779.69 | \$1,868,921.11 | \$0.00 |
| ALL | 2022 | \$805,431.84 | \$550.00 | \$425.43 | \$132.61 | \$88.43 | \$0.00 | \$806,628.31 | \$-94,094.40 |
| ALL | 2021 | \$11,672.03 | \$300.00 | \$63.09 | \$0.00 | \$27.69 | \$0.00 | \$12,062.81 | \$-10,481.93 |
| ALL | 2020 | \$1,770.80 | \$300.00 | \$22.06 | \$0.00 | \$39.81 | \$0.00 | \$2,132.67 | \$-2,369.67 |
| ALL | 2019 | \$1,199.13 | \$150.93 | \$145.36 | \$0.00 | \$0.00 | \$0.00 | \$1,495.42 | \$0.00 |
| ALL | 2018 | \$104.13 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$104.13 | \$0.00 |
| ALL | 2014 | \$550.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$550.00 | \$0.00 |
| * TOTAL | | \$2,691,428.73 | \$1,300.93 | \$655.94 | \$132.61 | \$155.93 | \$-1,779.69 | \$2,691,894.45 | \$-106,946.00 |

*** End Of Report ***

Closed Batch Number(s) 8462, 8463, 8464, 8465, 8466, 8467, 8468, 8469, 8470, 8471, 8472, 8473, 8474, 8475, 8476, 8477, 8478, 8479, 8480, 8481 Deposit Date Range: 11/01/2023 To 11/30/2023. Report type: Detail Report. Sort Selection by Account Number.

| Transaction | Count | Charge Amt | Credit Amt | Count | Charge Amt | Credit Amt | Count | Charge Amt | Credit Amt | Count | Charge Amt | Credit Amt |
|----------------------|-----------|--------------------|--------------------|-----------|-----------------|-------------------|------------|---------------------|---------------------|------------|---------------------|---------------------|
| BALANCE DUE | 17 | \$0.00 | \$4,053.14 | 0 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 17 | \$0.00 | \$4,053.14 |
| BATCH NOTE | 1 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 11 | \$0.00 | \$0.00 | 12 | \$0.00 | \$0.00 |
| CHARGE-OFF FINAL RET | 3 | \$3.35 | \$0.00 | 0 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 3 | \$3.35 | \$0.00 |
| DECLARATION OF | 11 | \$12,453.25 | \$2,126.00 | 0 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 11 | \$12,453.25 | \$2,126.00 |
| FINAL RETURN | 28 | \$23,834.60 | \$3,675.00 | 4 | \$364.00 | \$350.00 | 0 | \$0.00 | \$0.00 | 32 | \$24,198.60 | \$4,025.00 |
| OVERPAY FORWARD | 18 | \$0.00 | \$0.00 | 4 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 22 | \$0.00 | \$0.00 |
| OVERPAY REFUND | 2 | \$0.00 | \$-5,543.50 | 0 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 2 | \$0.00 | \$-5,543.50 |
| UNDERPAID ESTIMATE | 1 | \$32.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 1 | \$32.00 | \$0.00 |
| QUARTERLY PAYMENT | 14 | \$0.00 | \$8,041.64 | 3 | \$0.00 | \$4,291.50 | 0 | \$0.00 | \$0.00 | 17 | \$0.00 | \$12,333.14 |
| RECONCILIATION | 0 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 115 | \$0.00 | \$0.00 | 115 | \$0.00 | \$0.00 |
| WITHHOLDING | 0 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | 762 | \$110,954.70 | \$110,954.70 | 762 | \$110,954.70 | \$110,954.70 |
| Total: | 95 | \$36,323.20 | \$12,352.28 | 11 | \$364.00 | \$4,641.50 | 888 | \$110,954.70 | \$110,954.70 | 994 | \$147,641.90 | \$127,948.48 |
| ** Total: | 95 | \$36,323.20 | \$12,352.28 | 11 | \$364.00 | \$4,641.50 | 888 | \$110,954.70 | \$110,954.70 | 994 | \$147,641.90 | \$127,948.48 |

| Payments | Deposit Total | Check | Cash | Charge | Lock Box | Refund Total | ACH |
|---------------|---------------------|---------------------|---------------|---------------|---------------|--------------------|-------------------|
| | 359 | 329 | | | | 2 | 30 |
| Amount | \$133,491.98 | \$125,243.99 | \$0.00 | \$0.00 | \$0.00 | \$-5,543.50 | \$8,247.99 |

*** End Of Report ***

Building Department Report to Village Council covering the month of November 2023

The building department issued 28 permits this month. These are summarized here along with the fees. They are listed individually at the end of the report.

| | | |
|---------------------------------|----|-------------------|
| 0 Commercial building permit | \$ | 0 |
| 17 Residential building permits | \$ | 3736 |
| 0 Utility permit | \$ | 0 |
| 7 Residential zoning permits | \$ | 733 |
| 0 Rental inspection permit | \$ | 0 |
| | | <u> </u> |
| TOTAL | \$ | 4470 |

For the month of November, a total of 68 hrs were billed. That time was spent on the following activities, allocated as follows:

| | | |
|---|----------|-----|
| ARB Meeting/Prep | /0 hours | 0% |
| Planning Commission Mtg/Prep | 4 hours | 6% |
| Permitting (building, zoning, rental, zoning) | 15 hours | 22% |
| Bldg Dept Questions | 10 hours | 15% |
| Compliance - Violations | 14 hours | 20% |
| Special Projects | 15 hours | 22% |
| Admin (organization, ordinances, XPEX) | 10 hours | 15% |

November was an average revenue month despite having two good-sized additions approved. Rental inspections are still off-track, proposal for dealing with this issue included in council package. Planning to make a few recommendations on adjustments to fee schedule for 2024.

Respectfully submitted,
 Rod Holloway
 Building Department

NOVEMBER 2023 BUILDING DEPARTMENT PERMIT SUMMARY

| Permit # | Permit Date | Zoning | B/Z/U/R | Parcel Address | Owner Name | Applicant Name | Permit Type | Total Fees | Totals |
|---------------------------------------|-------------|--------|---------|-------------------------|--|----------------------------|---------------------------------------|---------------|-------------|
| Commercial Building Permits | | | | | | | | | |
| Residential Building Permits | | | | | | | | | |
| 2023258 | 11/1/2023 | RES-C | B | 6764 CHESTNUT ST | CHESTNUT TOWNHOMES LLC | Casey Boyles | Roof Res - Roof OR Gutters & Downspou | 100 | |
| 2023259 | 11/1/2023 | RES-A | B | 3853 HOMEWOOD RD | TURAN STEPHEN P & ERIKA T | Logan Services, Inc. | HVAC Replacement | 150 | |
| 2023261 | 11/6/2023 | RES-A | B | 6516 PARK LN | PALMER MICHAEL & JOCELYN | Drawing Department | Addition - Residential | 596 | |
| 2023263 | 11/7/2023 | RES-A | B | 6938 CRYSTAL SPRINGS RD | SALDANA TANIA & TODD BLERSCH | ECS Mechanical | HVAC - Res | 95 | |
| 2023264 | 11/7/2023 | RES-A | B | 3830 PETOSKEY AVE | DUNN RICHARD EDWARD & SUSAN ZELLER DUN | Thomas & Galbraith | HVAC Replacement | 98 | |
| 2023266 | 11/8/2023 | RES-A | B | 6618 ELM ST | GHEILING LAURA | The Affordable Roofing Co. | Roof Res - Roof OR Gutters & Downspou | 100 | |
| 2023267 | 11/8/2023 | RES-A | B | 6946 NOLEN CR | ARAAGON ORIANA | Fazael Roofing | Roof Res - Roof OR Gutters & Downspou | 100 | |
| 2023269 | 11/10/2023 | RES-A | B | 3817 INDIANVIEW AVE | MAXWELL MARY M | Fazael Roofing | Roof Res - Roof OR Gutters & Downspou | 104 | |
| 2023270 | 11/14/2023 | RES-A | B | 7026 HIAWATHA AVE | MASON VIRGINIA C | American Home Tech | Roof Res - Roof OR Gutters & Downspou | 104 | |
| 2023272 | 11/16/2023 | RES-A | B | 3706 HOMEWOOD RD | Chris Musbach | Apollo Home | HVAC Replacement | 150 | |
| 2023274 | 11/20/2023 | RES-A | B | 6743 CHESTNUT ST | CINCINNATI WALDORE SCHOOL | Murphy Home Improvement | Replacement - Windows | 95 | |
| 2023275 | 11/27/2023 | RES-A | B | 6936 MIAMI BLUFF DR | WALLIN ALEX E & TIFFANY M EVANS | D. Werrmann LLC | Replacement - Windows | 95 | |
| 2023277 | 11/29/2023 | RES-A | B | 3744 INDIANVIEW AVE | RIDGE MAUIA & MARK | Mark Ridge | Replacement - Windows | 95 | |
| 2023278 | 11/29/2023 | RES-B | B | 11 SPRING HILL DR | BACH BEVERLY A | Bryant Heating & Cooling | HVAC Replacement | 98 | |
| 2023279 | 11/30/2023 | RES-A | B | 6767 WOODSTER PK | YORK RANDY D & MARY BETH | Frontline Roofing | Roof Res - Roof OR Gutters & Downspou | 100 | |
| 2023280 | 11/30/2023 | RES-A | B | 6738 FIELDHOUSE WY | PURVIS ERIC & ANGELA | Sterling Development Group | Accessory Structure (Garage) | 180 | |
| 2023281 | 11/30/2023 | RES-A | B | 6738 FIELDHOUSE WY | PURVIS ERIC & ANGELA | Sterling Development Group | Addition - Residential | 1476 | 3736 |
| Utility Permits | | | | | | | | | |
| Residential Zoning Permits | | | | | | | | | |
| 2023260 | 11/2/2023 | RES-A | Z | 4046 LYTLE WOODS PL | STEELE HEATHER | Rigid Construction | Driveway | 160 | |
| 2023262 | 11/7/2023 | RES-A | Z | 6981 CAMBRIDGE AVE | WALSH LISA & KYIE KROPOG | Kyle Kropog | Fencing | 95 | |
| 2023265 | 11/7/2023 | RES-A | Z | 6993 BRAVBLE HILL DR | HEINBACH ELIZABETH | EADS Fence Company | Fencing | 95 | |
| 2023268 | 11/9/2023 | RES-A | Z | 3758 HARVARO ACRES | REMER RICHARD S & USA M | MAE Fence | Fencing | 95 | |
| 2023271 | 11/15/2023 | RES-A | Z | 3756 INDIANVIEW AV | LYNCH NATALIE & RICHARD | Nich and Natalie Lynch | Fencing | 95 | |
| 2023273 | 11/20/2023 | RES-A | Z | 6743 CHESTNUT ST | CINCINNATI WALDORE SCHOOL | Greg Garland | Sign | 95 | |
| 2023276 | 11/28/2023 | RES-A | Z | 6901 MT VERNON AVE | COFFARO JOSEPH & STEPHANIE COFFARO | Creative Contracting, Inc | Fencing | 98 | 733 |
| Rental Inspection Certificates | | | | | | | | | |
| | | | | | | | | Totals | 4470 |

To: Mayor and Village Council
From: Rod Holloway, Building Department
Subj: Next Steps on Ordinance 0-15-22 Implementation
Date: December 5, 2023

The purpose of this memo is to provide a brief update on the status of compliance to ordinance O-15-22 passed in May 2022 which updated section 152 of the code related to rental dwelling and unit inspections.

Recall, we have over 400 rental units in the village. Since July 2022 we have inspected 83 units. To get to full compliance within 3 years, we have communicated with the property owners the need to do about 130-140 units annually. Several emails have been sent out to the landlords on record with limited response. I am recommending we start ramping up enforcement and wanted to align on next steps as this has the potential to become contentious.

Here is my recommendation:

Send a new email out to property owners reminding them they are responsible to get all their units inspected by June 2025. This is when their current rental certificates will expire.

Inform them in the email that the village needs to manage the workload of getting everyone in compliance by June 2025 and will start process of doing external inspections in plain view from public property and identify compliance issues with the subject property. Defects will be noted, and owner will be alerted and given time to correct prior to any citations being issued.

Remind them in the email that completing the external inspection will not satisfy the requirements to receive a rental certificate but will address obvious external code compliance issues.

If a valid rental certificate is not in place by June 2025, then the owners would be in violation of chapter 152.10 and subject to penalties as set forth in that Chapter.

All correspondence with the rental property owners and related actions will be reviewed by our Village Solicitor.

Please provide your input during the next council meeting.

Rod Holloway
Building Department
Mon-Fri: 830a to 1230p
Village of Mariemont
513-271-3315 Option 4

November 2023

Bank Reconciliation

Reconciled Date 11/30/2023

Posted 12/13/2023 6:59:23 PM

| | | |
|--|---|----------------|
| Prior UAN Balance: | | \$2,995,337.26 |
| Receipts: | + | \$659,833.22 |
| Payments: | - | \$1,028,646.16 |
| Adjustments: | + | \$11,934.38 |
| Current UAN Balance as of 11/30/2023: | | \$2,638,458.70 |
| Other Adjusting Factors: | + | -\$232.64 |
| Adjusted UAN Balance as of 11/30/2023: | | \$2,638,226.06 |
| | | |
| Entered Bank Balances as of 11/30/2023: | | \$2,766,034.80 |
| Deposits in Transit: | + | \$0.00 |
| Outstanding Payments: | - | \$137,194.74 |
| Outstanding Adjustments: | + | \$9,316.00 |
| Other Adjusting Factors: | + | \$70.00 |
| Adjusted Bank Balances as of 11/30/2023: | | \$2,638,226.06 |

Balances Reconciled

Reconciliation Notes

| | | |
|----------------------------------|--|----------|
| Deflating Bank Errors: | | \$70.00 |
| Correct prior month adjustment | | |
| Payments Not In UAN: | | \$232.64 |
| Nov service fees recorded in Dec | | |

Governing Board Signatures

William A. Brown

There are no outstanding receipts as of 11/30/2023.

Bank Balances

Reconciled Date 11/30/2023

Posted 12/13/2023 6:59:23 PM

| Type | Name | Number | Prior Bank Balance | Calculated Bank Balance | Entered Bank Balance | Difference |
|---------------|------------|--------|-----------------------|-------------------------|-----------------------|------------------|
| Primary | PRIMARY | | \$301,533.46 | \$197,940.71 | \$197,810.65 | -\$130.06 |
| Secondary | Paypal | | \$120.00 | \$120.00 | \$120.00 | \$0.00 |
| Secondary | Petty Cash | | \$225.00 | \$225.00 | \$225.00 | \$0.00 |
| Investment | PNC Capita | | \$53,376.38 | \$53,613.47 | \$53,613.47 | \$0.00 |
| Investment | PNC Market | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Investment | STAR Ohio | | \$2,727,522.37 | \$2,514,265.68 | \$2,514,265.68 | \$0.00 |
| Total: | | | <u>\$3,082,777.21</u> | <u>\$2,766,164.86</u> | <u>\$2,766,034.80</u> | <u>-\$130.06</u> |

Outstanding Adjustments

Reconciled Date 11/30/2023

Posted 12/13/2023 6:59:23 PM

| <u>Account</u> | <u>Type</u> | <u>Item #</u> | <u>Post Date</u> | <u>Source or Payee</u> | <u>Amount</u> |
|----------------|--------------|---------------|------------------|------------------------|-------------------|
| PRIMARY | Fund Bal Adj | | 07/06/2023 | | \$9,316.00 |
| | | | | | <u>\$9,316.00</u> |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Summary by Fund
 System Year 2023

12/14/2023 9:31:38 PM
 UAN v2023.2

| Fund: 1000 - General | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|----------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance | \$1,050,799.33 | \$990,986.01 | \$918,380.18 | \$1,088,071.68 | \$1,576,177.57 | \$1,500,749.65 | \$1,555,944.56 | \$1,527,485.97 | \$1,355,343.27 | \$1,530,294.24 | \$1,471,172.95 | \$1,290,219.95 | \$1,050,799.33 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,380.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,380.73 |
| + Revenues | 288,616.19 | 206,529.99 | 529,659.66 | 723,619.50 | 387,805.00 | 372,041.28 | 258,646.95 | 251,608.56 | 447,286.89 | 283,427.32 | 208,926.21 | 92,475.32 | 4,050,643.07 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | (1,329.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,329.31) |
| - Expenditures | 348,429.51 | 279,135.82 | 359,968.36 | 235,513.61 | 461,903.61 | 316,846.37 | 299,468.27 | 423,751.26 | 272,335.92 | 342,548.61 | 389,879.21 | 136,387.20 | 3,866,195.75 |
| Ending Balance | \$990,986.01 | \$918,380.18 | \$1,088,071.68 | \$1,576,177.57 | \$1,500,749.65 | \$1,555,944.56 | \$1,527,485.97 | \$1,355,343.27 | \$1,530,294.24 | \$1,471,172.95 | \$1,290,219.95 | \$1,246,308.07 | \$1,246,308.07 |

| Fund: 2011 - Street Construction, Maint. and Repair | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance | \$126,176.20 | \$135,866.82 | \$148,153.48 | \$159,049.27 | \$170,554.09 | \$167,304.54 | \$167,420.08 | \$143,124.91 | \$140,721.31 | \$150,020.09 | \$199,643.96 | \$146,465.12 | \$126,176.20 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (36,979.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (36,979.00) |
| + Revenues | 13,471.25 | 14,147.52 | 13,147.30 | 13,383.98 | 14,703.94 | 14,690.94 | 14,767.55 | 15,141.11 | 15,627.62 | 56,939.48 | 15,390.69 | 0.00 | 201,411.38 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | (1,971.39) | 0.00 | 0.00 | 0.00 | (1,971.39) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,942.78) |
| - Expenditures | 1,809.24 | 1,860.86 | 2,251.51 | 1,879.16 | 25,982.10 | 4,575.40 | 2,083.72 | 17,544.71 | 6,328.84 | 7,315.61 | 68,569.53 | 13,991.97 | 154,192.65 |
| Ending Balance | \$135,866.82 | \$148,153.48 | \$159,049.27 | \$170,554.09 | \$157,304.54 | \$167,420.08 | \$143,124.91 | \$140,721.31 | \$150,020.09 | \$199,643.96 | \$146,465.12 | \$132,473.15 | \$132,473.15 |

| Fund: 2021 - State Highway | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Beginning Balance | \$11,565.71 | \$11,940.31 | \$12,875.03 | \$13,348.25 | \$14,131.09 | \$15,011.21 | \$15,919.38 | \$16,385.75 | \$17,311.25 | \$18,239.91 | \$19,298.03 | \$20,257.75 | \$11,565.71 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (86.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (86.00) |
| + Revenues | 1,096.30 | 1,150.07 | 1,067.14 | 1,085.98 | 1,201.02 | 1,199.96 | 1,216.70 | 1,254.01 | 1,290.32 | 1,402.83 | 1,285.82 | 0.00 | 13,250.15 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 721.70 | 215.35 | 593.92 | 303.14 | 320.90 | 291.79 | 664.33 | 328.51 | 361.66 | 344.71 | 326.10 | 371.28 | 4,843.39 |
| Ending Balance | \$11,940.31 | \$12,875.03 | \$13,348.25 | \$14,131.09 | \$15,011.21 | \$15,919.38 | \$16,385.75 | \$17,311.25 | \$18,239.91 | \$19,298.03 | \$20,257.75 | \$19,886.47 | \$19,886.47 |

| Fund: 2041 - Ann Buntin Becker Park | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|-------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Beginning Balance | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Summary by Fund
 System Year 2023

12/14/2023 9:31:38 PM
 UAN v2023.2

Fund: 2081 - Drug Law Enforcement - confiscated goods

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Beginning Balance | \$11,925.52 | \$11,925.52 | \$13,831.52 | \$13,792.00 | \$14,132.00 | \$14,307.00 | \$13,217.15 | \$12,636.46 | \$12,395.96 | \$12,660.96 | \$12,700.96 | \$12,815.96 | \$11,560.52 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 365.00 | 3,760.00 | 120.00 | 340.00 | 175.00 | 85.00 | 65.00 | 255.00 | 265.00 | 40.00 | 115.00 | 0.00 | 5,585.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 1,854.00 | 159.52 | 0.00 | 0.00 | 1,174.85 | 645.69 | 495.50 | 0.00 | 0.00 | 0.00 | 0.00 | 4,329.56 |
| Ending Balance | \$11,925.52 | \$13,831.52 | \$13,792.00 | \$14,132.00 | \$14,307.00 | \$13,217.15 | \$12,636.46 | \$12,395.96 | \$12,660.96 | \$12,700.96 | \$12,815.96 | \$12,815.96 | \$12,815.96 |

Fund: 2101 - Permissive Motor Vehicle License Tax

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Beginning Balance | \$11,727.94 | \$14,566.79 | \$17,502.36 | \$20,407.88 | \$24,184.63 | \$27,389.16 | \$30,915.30 | \$70,348.36 | \$73,726.05 | \$77,439.90 | \$81,143.39 | \$84,896.22 | \$11,727.94 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,913.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,913.00 |
| + Revenues | 2,838.85 | 2,935.57 | 2,905.52 | 3,776.75 | 3,204.53 | 3,526.14 | 3,520.06 | 3,377.69 | 3,713.85 | 3,703.49 | 3,752.83 | 0.00 | 37,255.28 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$14,566.79 | \$17,502.36 | \$20,407.88 | \$24,184.63 | \$27,389.16 | \$30,915.30 | \$70,348.36 | \$73,726.05 | \$77,439.90 | \$81,143.39 | \$84,896.22 | \$84,896.22 | \$84,896.22 |

Fund: 2152 - ARP Fund

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Fund: 2271 - Alcohol Enforcement and Education

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Beginning Balance | \$43,854.54 | \$43,854.54 | \$43,435.54 | \$43,144.04 | \$38,630.36 | \$39,507.86 | \$40,616.78 | \$39,513.83 | \$38,263.83 | \$44,783.56 | \$16,973.17 | \$17,793.78 | \$43,854.54 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 25.00 | 848.50 | 2,545.50 | 877.50 | 1,108.92 | 873.50 | 0.00 | 6,519.73 | 2,532.68 | 920.60 | 0.00 | 16,251.93 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 444.00 | 1,140.00 | 7,059.18 | 0.00 | 0.00 | 1,976.45 | 1,250.00 | 0.00 | 28,343.07 | 2,099.99 | 1,140.00 | 43,452.69 |
| Ending Balance | \$43,854.54 | \$43,435.54 | \$43,144.04 | \$38,630.36 | \$39,507.86 | \$40,616.78 | \$39,513.83 | \$38,263.83 | \$44,783.56 | \$16,973.17 | \$17,793.78 | \$16,653.78 | \$16,653.78 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Summary by Fund
 System Year 2023

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Fund: 2272 - Opioid Enforcement and Education

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|---------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$1,397.04 | \$1,397.04 | \$2,726.35 | \$2,726.35 | \$2,726.35 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 1,397.04 | 0.00 | 0.00 | 0.00 | 0.00 | 1,409.20 | 0.00 | 0.00 | 0.00 | 0.00 | 2,806.24 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 1,329.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,329.31 |
| - Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$1,397.04 | \$1,397.04 | \$2,726.35 | \$2,726.35 | \$2,726.35 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 |

Fund: 2901 - Mayor's Court Computer Fund

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|--------------|
| Beginning Balance | \$3,834.70 | \$4,488.95 | \$5,371.45 | \$6,008.70 | \$6,738.47 | \$7,260.93 | \$8,074.83 | \$8,764.83 | \$9,342.78 | \$9,868.73 | \$10,544.68 | \$11,284.68 | \$3,834.70 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 677.00 | 928.00 | 660.00 | 911.00 | 590.00 | 860.00 | 690.00 | 601.00 | 549.00 | 699.00 | 740.00 | 990.00 | 8,895.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 22.75 | 45.50 | 22.75 | 181.23 | 67.54 | 46.10 | 0.00 | 23.05 | 23.05 | 23.05 | 0.00 | 2,276.10 | 2,731.12 |
| Ending Balance | \$4,468.95 | \$5,371.45 | \$6,008.70 | \$6,738.47 | \$7,260.93 | \$8,074.83 | \$8,764.83 | \$9,342.78 | \$9,868.73 | \$10,544.68 | \$11,284.68 | \$9,998.58 | \$9,998.58 |

Fund: 2902 - Marfielders

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Fund: 2903 - Paramedic Services

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance | \$188,569.13 | \$188,194.74 | \$172,824.34 | \$266,989.95 | \$252,503.51 | \$241,923.85 | \$220,208.96 | \$197,427.27 | \$178,751.52 | \$253,574.61 | \$252,560.87 | \$215,037.75 | \$188,569.13 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 11,319.17 | 7,358.97 | 121,174.63 | 4,188.21 | 14,277.91 | 1,723.88 | 5,363.53 | 4,656.13 | 99,751.48 | 20,554.58 | 4,206.41 | 440.07 | 295,014.97 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 11,693.56 | 22,729.37 | 27,009.02 | 16,674.65 | 24,857.57 | 23,438.77 | 28,145.22 | 23,331.88 | 24,928.39 | 21,568.32 | 41,729.53 | 10,392.53 | 278,498.81 |
| Ending Balance | \$188,194.74 | \$172,824.34 | \$266,989.95 | \$252,503.51 | \$241,923.85 | \$220,208.96 | \$197,427.27 | \$178,751.52 | \$253,574.61 | \$252,560.87 | \$215,037.75 | \$205,065.29 | \$205,065.29 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Summary by Fund
 System Year 2023

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Fund: 2904 - Safety Services Levy

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance | \$173,426.96 | \$136,400.86 | \$113,142.22 | \$254,670.83 | \$240,454.26 | \$209,241.32 | \$188,420.36 | \$167,983.02 | \$147,087.87 | \$269,333.47 | \$246,649.07 | \$217,804.09 | \$173,426.96 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 170,123.20 | 0.00 | 791.56 | 0.00 | 0.00 | 0.00 | 143,733.75 | 791.56 | 0.00 | 0.00 | 315,440.07 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 37,026.10 | 23,259.64 | 28,594.59 | 14,216.57 | 32,004.50 | 20,820.96 | 20,437.34 | 20,895.15 | 21,488.15 | 23,475.96 | 28,844.98 | 12,550.53 | 283,613.47 |
| Ending Balance | \$136,400.86 | \$113,142.22 | \$254,670.83 | \$240,454.26 | \$209,241.32 | \$188,420.36 | \$167,983.02 | \$147,087.87 | \$269,333.47 | \$246,649.07 | \$217,804.09 | \$205,253.56 | \$205,253.56 |

Fund: 2905 - Mayor's Court Clerk Computer Fund

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Beginning Balance | \$3,640.00 | \$3,820.54 | \$4,078.59 | \$4,250.64 | \$4,503.69 | \$4,663.74 | \$4,922.74 | \$5,125.74 | \$5,307.74 | \$5,472.74 | \$5,680.74 | \$5,617.16 | \$3,640.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 208.00 | 281.00 | 195.00 | 276.00 | 183.00 | 259.00 | 203.00 | 182.00 | 165.00 | 208.00 | 224.00 | 295.00 | 2,679.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 27.46 | 22.95 | 22.95 | 22.95 | 22.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 287.58 | 0.00 | 406.84 |
| Ending Balance | \$3,820.54 | \$4,078.59 | \$4,250.64 | \$4,503.69 | \$4,663.74 | \$4,922.74 | \$5,125.74 | \$5,307.74 | \$5,472.74 | \$5,680.74 | \$5,617.16 | \$5,912.16 | \$5,912.16 |

Fund: 3401 - Note Retirement

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|----------|----------|-----------|--------|-----------|--------|--------|--------|-----------|---------|-----------|----------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 1,971.39 | 0.00 | 51,411.64 | 0.00 | 51,577.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,761.30 | 0.00 | 154,722.12 |
| - Expenditures | 1,971.39 | 0.00 | 51,411.64 | 0.00 | 51,577.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,761.30 | 0.00 | 154,722.12 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

Fund: 4901 - Permanent Improvement Levy - All

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance | \$418,152.01 | \$418,152.01 | \$418,152.01 | \$508,930.13 | \$511,335.29 | \$453,261.87 | \$461,261.87 | \$461,261.87 | \$461,261.87 | \$457,237.26 | \$437,513.88 | \$384,276.18 | \$418,152.01 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 144,399.11 | 25,200.00 | 5,208.10 | 11,575.00 | 0.00 | 0.00 | 120,220.32 | 5,203.06 | 0.00 | 0.00 | 311,805.59 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | (51,411.64) | 0.00 | (49,606.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (48,761.30) | 0.00 | (150,779.34) |
| - Expenditures | 0.00 | 0.00 | 2,209.35 | 22,794.84 | 13,675.12 | 3,575.00 | 0.00 | 0.00 | 124,244.93 | 24,926.44 | 3,476.40 | 17,403.33 | 212,305.41 |
| Ending Balance | \$418,152.01 | \$418,152.01 | \$508,930.13 | \$511,335.29 | \$453,261.87 | \$461,261.87 | \$461,261.87 | \$461,261.87 | \$457,237.26 | \$437,513.88 | \$384,276.18 | \$366,872.85 | \$366,872.85 |

Fund: 4902 - Permanent Improvement Levy - Limited

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance | \$90,789.94 | \$49,789.94 | \$49,789.94 | \$100,928.75 | \$100,928.75 | \$110,183.72 | \$110,183.72 | \$110,183.72 | \$102,883.72 | \$135,462.89 | \$104,751.57 | \$104,751.57 | \$90,789.94 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 53,953.23 | 0.00 | 16,029.58 | 0.00 | 0.00 | 0.00 | 43,550.88 | 16,014.10 | 0.00 | 0.00 | 129,547.79 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 41,000.00 | 0.00 | 2,814.42 | 0.00 | 6,774.61 | 0.00 | 0.00 | 7,300.00 | 10,971.71 | 46,725.42 | 0.00 | 0.00 | 115,586.16 |
| Ending Balance | \$49,789.94 | \$49,789.94 | \$100,928.75 | \$100,928.75 | \$110,183.72 | \$110,183.72 | \$110,183.72 | \$102,883.72 | \$135,462.89 | \$104,751.57 | \$104,751.57 | \$104,751.57 | \$104,751.57 |

Fund: 4903 - Dogwood Park Rehab Project

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|---------|----------|--------|--------|--------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$135,785.44 | \$126,585.44 | \$117,054.44 | \$104,346.44 | \$117,800.44 | \$110,334.94 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138,469.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138,469.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,683.56 | 9,200.00 | 9,531.00 | 12,708.00 | (13,454.00) | 7,465.50 | 1,868.50 | 29,722.56 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$135,785.44 | \$126,585.44 | \$117,054.44 | \$104,346.44 | \$117,800.44 | \$110,334.94 | \$108,746.44 | \$108,746.44 |

Fund: 9901 - Mayor's Court Fiduciary clearing

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|---------|----------|--------|--------|--------|--------|------------|------------|------------|------------|------------|------------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,316.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,316.00 |
| + Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 |

Fund: 9902 - MariElders

| | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|---------|----------|-------------|-------------|----------|--------|--------|--------|-----------|----------|----------|----------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$32,041.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Revenues | 0.00 | 0.00 | 32,539.82 | 0.00 | 3,466.98 | 0.00 | 0.00 | 0.00 | 26,879.60 | 3,463.63 | 0.00 | 0.00 | 66,350.03 |
| + Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Expenditures | 0.00 | 0.00 | 497.97 | 32,041.85 | 3,466.98 | 0.00 | 0.00 | 0.00 | 26,879.60 | 3,463.63 | 0.00 | 0.00 | 66,350.03 |
| Ending Balance | \$0.00 | \$0.00 | \$32,041.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Summary by Fund
 System Year 2023

12/14/2023 9:31:38 PM
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| Fund: Total All Selected Funds | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance | \$2,137,548.98 | \$2,013,439.03 | \$1,920,988.66 | \$2,516,483.01 | \$2,959,122.75 | \$2,786,983.20 | \$2,959,069.52 | \$2,902,321.52 | \$2,676,355.16 | \$3,085,638.35 | \$2,995,337.26 | \$2,638,458.70 | \$2,137,548.98 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,544.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,544.73 |
| + Revenues | \$318,591.76 | \$237,116.12 | \$1,072,190.35 | \$775,326.92 | \$448,514.12 | \$545,539.12 | \$285,346.29 | \$278,484.70 | \$909,553.44 | \$394,979.73 | \$235,561.56 | \$94,200.39 | \$5,595,404.50 |
| + Advances In (Out) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Transfers In (Out) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| - Expenditures | \$442,701.71 | \$329,566.49 | \$476,696.00 | \$332,687.18 | \$620,653.67 | \$373,452.80 | \$362,639.02 | \$504,451.06 | \$500,270.25 | \$485,280.82 | \$592,440.12 | \$196,101.44 | \$5,216,940.56 |
| Ending Balance | \$2,013,439.03 | \$1,920,988.66 | \$2,516,483.01 | \$2,959,122.75 | \$2,786,983.20 | \$2,959,069.52 | \$2,902,321.52 | \$2,676,355.16 | \$3,085,638.35 | \$2,995,337.26 | \$2,638,458.70 | \$2,536,557.65 | \$2,536,557.65 |

Revenue Status

By Fund
As Of 11/30/2023

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|---------------|--|----------------|----------------|----------------|----------------|
| 1000-110-0000 | General Property Tax - Real Estate | \$383,428.00 | \$396,051.07 | -\$12,623.07 | 103.292% |
| 1000-130-0000 | Municipal Income Tax | \$2,550,000.00 | \$2,590,240.40 | -\$40,240.40 | 101.578% |
| 1000-190-0000 | Other - Local Taxes | \$12,000.00 | \$20,321.20 | -\$8,321.20 | 169.343% |
| 1000-211-0000 | Local Government Distribution | \$68,680.00 | \$78,871.66 | -\$10,191.66 | 114.839% |
| 1000-224-0000 | Liquor and Beer Permit Fees | \$4,700.00 | \$995.40 | \$3,704.60 | 21.179% |
| 1000-231-0000 | Property Tax Allocation | \$49,109.00 | \$49,013.91 | \$95.09 | 99.806% |
| 1000-411-1100 | Federal - Restricted{Police} | \$0.00 | \$418.96 | -\$418.96 | 0.000% |
| 1000-422-0000 | State - Restricted | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-440-4901 | Grants or Aid (Non-Federal and Non-State){RRI Grant (recycl} | \$15,000.00 | \$11,132.79 | \$3,867.21 | 74.219% |
| 1000-490-0000 | Other - Intergovernmental | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-512-0000 | Contracts for Police Protection | \$50,000.00 | \$27,694.01 | \$22,305.99 | 55.388% |
| 1000-512-1102 | Contracts for Police Protection{Resource Officer} | \$47,000.00 | \$45,128.00 | \$1,872.00 | 96.017% |
| 1000-514-0000 | Garbage and Trash | \$300,000.00 | \$272,549.01 | \$27,450.99 | 90.850% |
| 1000-521-0000 | Swimming Pool | \$100,000.00 | \$115,202.75 | -\$15,202.75 | 115.203% |
| 1000-521-3401 | Swimming Pool{Swim Team} | \$10,000.00 | \$8,047.19 | \$1,952.81 | 80.472% |
| 1000-521-3402 | Swimming Pool{Swim Lessons} | \$1,600.00 | \$6,067.75 | -\$4,467.75 | 379.234% |
| 1000-522-0000 | Concession Stands | \$12,000.00 | \$11,982.05 | \$17.95 | 99.850% |
| 1000-523-0000 | Recreation Entry Fees | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-523-3000 | Recreation Entry Fees{Tennis} | \$11,500.00 | \$13,285.23 | -\$1,785.23 | 115.524% |
| 1000-523-3100 | Recreation Entry Fees{Gardens} | \$1,600.00 | \$5,182.10 | -\$3,582.10 | 323.881% |
| 1000-523-3200 | Recreation Entry Fees{Parks} | \$1,000.00 | \$2,702.82 | -\$1,702.82 | 270.282% |
| 1000-590-0000 | Other - Charges for Services | \$6,000.00 | \$20,964.00 | -\$14,964.00 | 349.400% |
| 1000-590-7120 | Other - Charges for Services{Weddings} | \$1,000.00 | \$1,355.00 | -\$355.00 | 135.500% |
| 1000-611-0000 | Court Costs | \$5,000.00 | \$0.00 | \$5,000.00 | 0.000% |
| 1000-612-0000 | Court Fines | \$65,000.00 | \$45,599.00 | \$19,401.00 | 70.152% |
| 1000-619-0000 | Other - Fines and Forfeitures | \$500.00 | \$100.00 | \$400.00 | 20.000% |
| 1000-621-0000 | Building Permits | \$35,000.00 | \$39,289.79 | -\$4,289.79 | 112.257% |

Revenue Status

By Fund
As Of 11/30/2023

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--|----------------|----------------|----------------|----------------|
| 1000-622-0000 | Inspections | \$3,000.00 | \$1,568.00 | \$1,432.00 | 52.267% |
| 1000-623-0000 | Zoning | \$2,000.00 | \$4,460.20 | -\$2,460.20 | 223.010% |
| 1000-625-6291 | Cable Franchise Fees{CBT Franchise Fee} | \$10,000.00 | \$12,715.27 | -\$2,715.27 | 127.153% |
| 1000-625-6292 | Cable Franchise Fees{Spectrum Franchise fee} | \$20,000.00 | \$28,700.61 | -\$8,700.61 | 143.503% |
| 1000-629-0000 | Other - Licenses and Permits | \$500.00 | \$150.00 | \$350.00 | 30.000% |
| 1000-629-6293 | Other - Licenses and Permits{Duke ROW fee} | \$11,500.00 | \$9,220.83 | \$2,279.17 | 80.181% |
| 1000-629-7100 | Other - Licenses and Permits{Farmer Market} | \$0.00 | \$1,995.00 | -\$1,995.00 | 0.000% |
| 1000-701-0000 | Interest | \$30,200.00 | \$105,812.69 | -\$75,612.69 | 350.373% |
| 1000-820-0000 | Contributions and Donations | \$11,000.00 | \$27,829.58 | -\$16,829.58 | 252.996% |
| 1000-820-1101 | Contributions and Donations{K-9 Program} | \$1,000.00 | \$500.00 | \$500.00 | 50.000% |
| 1000-820-1500 | Contributions and Donations{Fireworks} | \$500.00 | \$1,110.00 | -\$610.00 | 222.000% |
| 1000-820-3201 | Contributions and Donations{Murray Path} | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-820-3202 | Contributions and Donations{Dale Park} | \$0.00 | \$1,108.22 | -\$1,108.22 | 0.000% |
| 1000-820-3400 | Contributions and Donations{Pool} | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-820-4000 | Contributions and Donations{Christmas Donations} | \$10,000.00 | \$0.00 | \$10,000.00 | 0.000% |
| 1000-892-0000 | Other - Miscellaneous Non-Operating | \$1,000.00 | \$803.26 | \$196.74 | 80.326% |
| 1000-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-961-0000 | Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 1000 Sub-Total: | | \$3,830,817.00 | \$3,958,167.75 | -\$127,350.75 | 103.324% |

Revenue Status

By Fund
As Of 11/30/2023

Fund: 2011 Street Construction, Maint. and Repair

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|---------------------------------------|--------------|--------------|----------------|----------------|
| 2011-150-0000 | License Tax - Local Levied by Council | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2011-225-0000 | Gasoline Tax (State) | \$140,000.00 | \$139,586.68 | \$413.32 | 99.705% |
| 2011-226-0000 | License Tax - State Levied | \$16,000.00 | \$15,206.01 | \$793.99 | 95.038% |
| 2011-430-0000 | License Tax - County Levied | \$40,000.00 | \$0.00 | \$40,000.00 | 0.000% |
| 2011-490-0000 | Other - Intergovernmental | \$0.00 | \$40,000.00 | -\$40,000.00 | 0.000% |
| 2011-590-0000 | Other - Charges for Services | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2011-701-0000 | Interest | \$0.00 | \$6,618.69 | -\$6,618.69 | 0.000% |
| 2011-924-0000 | OPWC Loans Issued | \$99,000.00 | \$0.00 | \$99,000.00 | 0.000% |
| 2011-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2011 Sub-Total: | | \$295,000.00 | \$201,411.38 | \$93,588.62 | 68.275% |

Fund: 2021 State Highway

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|---------------------------------------|--------------|-------------|----------------|----------------|
| 2021-150-0000 | License Tax - Local Levied by Council | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2021-225-0000 | Gasoline Tax (State) | \$11,000.00 | \$10,368.02 | \$631.98 | 94.255% |
| 2021-226-0000 | License Tax - State Levied | \$1,000.00 | \$2,182.75 | -\$1,182.75 | 218.275% |
| 2021-701-0000 | Interest | \$0.00 | \$699.38 | -\$699.38 | 0.000% |
| 2021-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2021 Sub-Total: | | \$12,000.00 | \$13,250.15 | -\$1,250.15 | 110.418% |

Revenue Status

By Fund
As Of 11/30/2023

Fund: 2081 Drug Law Enforcement - confiscated goods

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|-------------------------------|--------------|------------|----------------|----------------|
| 2081-619-0000 | Other - Fines and Forfeitures | \$6,000.00 | \$5,585.00 | \$415.00 | 93.083% |
| Fund 2081 Sub-Total: | | \$6,000.00 | \$5,585.00 | \$415.00 | 93.083% |

Fund: 2101 Permissive Motor Vehicle License Tax

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|---------------------------------------|--------------|-------------|----------------|----------------|
| 2101-150-0000 | License Tax - Local Levied by Council | \$34,000.00 | \$28,030.00 | \$5,970.00 | 82.441% |
| 2101-430-0000 | License Tax - County Levied | \$8,800.00 | \$7,007.50 | \$1,792.50 | 79.631% |
| 2101-701-0000 | Interest | \$0.00 | \$2,217.78 | -\$2,217.78 | 0.000% |
| 2101-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2101 Sub-Total: | | \$42,800.00 | \$37,255.28 | \$5,544.72 | 87.045% |

Fund: 2152 ARP Fund

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|----------------------|--------------|---------|----------------|----------------|
| 2152-411-0000 | Federal - Restricted | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2152-941-0000 | Advances - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2152 Sub-Total: | | \$0.00 | \$0.00 | \$0.00 | 0.000% |

Revenue Status

By Fund
 As Of 11/30/2023

Fund: 2271 Alcohol Enforcement and Education

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------------|--------------|-------------|----------------|----------------|
| 2271-422-0000 | State - Restricted | \$0.00 | \$11,682.83 | -\$11,682.83 | 0.000% |
| 2271-590-0000 | Other - Charges for Services | \$10,000.00 | \$4,569.10 | \$5,430.90 | 45.691% |
| 2271-612-0000 | Court Fines | \$6,000.00 | \$0.00 | \$6,000.00 | 0.000% |
| Fund 2271 Sub-Total: | | \$16,000.00 | \$16,251.93 | -\$251.93 | 101.575% |

Fund: 2272 Opioid Enforcement and Education

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|--------------------|--------------|------------|----------------|----------------|
| 2272-422-0000 | State - Restricted | \$0.00 | \$2,806.24 | -\$2,806.24 | 0.000% |
| 2272-931-0000 | Transfers - In | \$0.00 | \$1,329.31 | -\$1,329.31 | 0.000% |
| Fund 2272 Sub-Total: | | \$0.00 | \$4,135.55 | -\$4,135.55 | 0.000% |

Fund: 2901 Mayor's Court Computer Fund

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|-------------------------------|--------------|------------|----------------|----------------|
| 2901-619-0000 | Other - Fines and Forfeitures | \$14,000.00 | \$7,905.00 | \$6,095.00 | 56.464% |
| Fund 2901 Sub-Total: | | \$14,000.00 | \$7,905.00 | \$6,095.00 | 56.464% |

Fund: 2902 Marieliders

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------------------|--------------|---------|----------------|----------------|
| 2902-110-0000 | General Property Tax - Real Estate | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2902-231-0000 | Property Tax Allocation | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2902 Sub-Total: | | \$0.00 | \$0.00 | \$0.00 | 0.000% |

Revenue Status

By Fund
As Of 11/30/2023

Fund: 2903 Paramedic Services

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------------------|--------------|--------------|----------------|----------------|
| 2903-110-0000 | General Property Tax - Real Estate | \$198,762.00 | \$205,191.94 | -\$6,429.94 | 103.235% |
| 2903-231-0000 | Property Tax Allocation | \$25,747.00 | \$25,714.80 | \$32.20 | 99.875% |
| 2903-590-0000 | Other - Charges for Services | \$80,000.00 | \$63,668.16 | \$16,331.84 | 79.585% |
| Fund 2903 Sub-Total: | | \$304,509.00 | \$294,574.90 | \$9,934.10 | 96.738% |

Fund: 2904 Safety Services Levy

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------------------|--------------|--------------|----------------|----------------|
| 2904-110-0000 | General Property Tax - Real Estate | \$300,554.00 | \$313,856.95 | -\$13,302.95 | 104.426% |
| 2904-231-0000 | Property Tax Allocation | \$1,636.00 | \$1,583.12 | \$52.88 | 96.768% |
| 2904-422-0000 | State - Restricted | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 2904 Sub-Total: | | \$302,190.00 | \$315,440.07 | -\$13,250.07 | 104.385% |

Fund: 2905 Mayor's Court Clerk Computer Fund

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|-------------------------------|--------------|------------|----------------|----------------|
| 2905-619-0000 | Other - Fines and Forfeitures | \$4,000.00 | \$2,384.00 | \$1,616.00 | 59.600% |
| Fund 2905 Sub-Total: | | \$4,000.00 | \$2,384.00 | \$1,616.00 | 59.600% |

Fund: 3401 Note Retirement

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|----------------|--------------|--------------|----------------|----------------|
| 3401-931-0000 | Transfers - In | \$155,000.00 | \$154,722.12 | \$277.88 | 99.821% |
| Fund 3401 Sub-Total: | | \$155,000.00 | \$154,722.12 | \$277.88 | 99.821% |

Revenue Status

By Fund
As Of 11/30/2023

Fund: 4901 Permanent Improvement Levy - All

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|-------------------------------------|--------------|--------------|----------------|----------------|
| 4901-110-0000 | General Property Tax - Real Estate | \$256,341.00 | \$264,594.43 | -\$8,253.43 | 103.220% |
| 4901-231-0000 | Property Tax Allocation | \$32,083.00 | \$10,411.16 | \$21,671.84 | 32.451% |
| 4901-490-0000 | Other - Intergovernmental | \$0.00 | \$25,200.00 | -\$25,200.00 | 0.000% |
| 4901-523-3001 | Recreation Entry Fees{Tennis CIF} | \$0.00 | \$25.00 | -\$25.00 | 0.000% |
| 4901-820-0000 | Contributions and Donations | \$0.00 | \$11,575.00 | -\$11,575.00 | 0.000% |
| 4901-892-0000 | Other - Miscellaneous Non-Operating | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-931-0000 | Transfers - In | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-961-0000 | Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Fund 4901 Sub-Total: | | \$288,424.00 | \$311,805.59 | -\$23,381.59 | 108.107% |

Fund: 4902 Permanent Improvement Levy - Limited

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------------------|--------------|--------------|----------------|----------------|
| 4902-110-0000 | General Property Tax - Real Estate | \$94,198.00 | \$97,504.11 | -\$3,306.11 | 103.510% |
| 4902-231-0000 | Property Tax Allocation | \$10,423.00 | \$32,043.68 | -\$21,620.68 | 307.432% |
| Fund 4902 Sub-Total: | | \$104,621.00 | \$129,547.79 | -\$24,926.79 | 123.826% |

Fund: 4903 Dogwood Park Rehab Project

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|---|--------------|--------------|----------------|----------------|
| 4903-440-0000 | Grants or Aid (Non-Federal and Non-State) | \$30,000.00 | \$0.00 | \$30,000.00 | 0.000% |
| 4903-820-0000 | Contributions and Donations | \$206,149.00 | \$138,469.00 | \$67,680.00 | 67.169% |
| 4903-820-7151 | Contributions and Donations{Tot Lot} | \$12,000.00 | \$0.00 | \$12,000.00 | 0.000% |
| Fund 4903 Sub-Total: | | \$248,149.00 | \$138,469.00 | \$109,680.00 | 55.801% |

Revenue Status

By Fund
As Of 11/30/2023

Fund: 9901 Mayor's Court Fiduciary clearing

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|-------------------------------|--------------|---------|----------------|----------------|
| 9901-619-0000 | Other - Fines and Forfeitures | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| Fund 9901 Sub-Total: | | \$0.00 | \$0.00 | \$0.00 | 0.0000% |

Fund: 9902 MariElders

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|----------------------|------------------------------------|----------------|----------------|----------------|----------------|
| 9902-110-0000 | General Property Tax - Real Estate | \$0.00 | \$59,419.42 | \$0.00 | 0.0000% |
| 9902-231-0000 | Property Tax Allocation | \$0.00 | \$6,930.61 | \$0.00 | 0.0000% |
| Fund 9902 Sub-Total: | | \$0.00 | \$66,350.03 | \$0.00 | 0.0000% |
| Report Total: | | \$5,623,510.00 | \$5,657,255.54 | \$32,604.49 | 100.6000% |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Fund | Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|----------------|---|----------------|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1000 - General | Beginning Balance | \$1,050,799.33 | \$990,986.01 | \$918,380.18 | \$1,088,071.68 | \$1,576,177.57 | \$1,500,749.85 | \$1,555,944.56 | \$1,527,485.97 | \$1,355,343.27 | \$1,530,294.24 | \$1,471,172.95 | \$1,290,219.95 | \$1,050,799.33 |
| | + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,380.73 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,380.73 |
| | Revenues | | | | | | | | | | | | | |
| 1000-110-0000 | General Property Tax - Real Estate | 0.00 | 0.00 | 215,756.86 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180,294.21 | 0.00 | 0.00 | 0.00 | 386,051.07 |
| 1000-130-0000 | Municipal Income Tax | 225,124.00 | 144,213.68 | 235,354.02 | 680,157.66 | 185,021.95 | 280,729.02 | 174,863.22 | 135,784.66 | 200,452.96 | 195,398.75 | 133,140.48 | 83,573.32 | 2,673,813.72 |
| 1000-190-0000 | Other - Local Taxes | 0.00 | 0.00 | 5,591.65 | 0.00 | 8,887.71 | 0.00 | 0.00 | 0.00 | 5,841.84 | 0.00 | 0.00 | 0.00 | 20,321.20 |
| 1000-211-0000 | Local Government Distribution | 6,828.97 | 8,052.67 | 5,965.60 | 5,378.60 | 8,057.62 | 8,094.96 | 8,307.40 | 6,097.05 | 7,927.22 | 6,920.57 | 7,241.00 | 0.00 | 78,871.66 |
| 1000-224-0000 | Liquor and Beer Permit Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 985.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 995.40 |
| 1000-231-0000 | Property Tax Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 24,518.80 | 0.00 | 0.00 | 0.00 | 0.00 | 24,955.11 | 0.00 | 0.00 | 49,013.91 |
| 1000-411-1100 | Federal - Restricted(Police) | 0.00 | 418.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 418.96 |
| 1000-422-0000 | State - Restricted | 1,397.04 | 0.00 | (1,397.04) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-440-4801 | Grants or Aid (Non-Federal and Non-State)(RR) | 0.00 | 0.00 | 0.00 | 11,132.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,132.79 |
| 1000-490-0000 | Other - Intergovernmental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-512-0000 | Contracts for Police Protection | 1,637.44 | 3,466.24 | 185.88 | 5,163.27 | 5,307.18 | 3,421.09 | 978.03 | 1,872.71 | 413.34 | 2,863.20 | 2,385.63 | 0.00 | 27,694.01 |
| 1000-512-1102 | Contracts for Police Protection(Resource Officer) | 11,202.00 | 0.00 | 0.00 | 0.00 | 11,522.00 | 0.00 | 11,202.00 | 0.00 | 0.00 | 0.00 | 11,202.00 | 0.00 | 45,128.00 |
| 1000-514-0000 | Garbage and Trash | 24,491.43 | 23,436.72 | 52,976.87 | 0.00 | 23,017.09 | 24,932.23 | 26,157.35 | 22,294.83 | 25,447.90 | 26,222.58 | 23,672.01 | 0.00 | 272,548.01 |
| 1000-521-0000 | Swimming Pool | 0.00 | 0.00 | 0.00 | 719.00 | 52,658.48 | 8,736.50 | 4,443.56 | 47,481.21 | 1,164.00 | 0.00 | 0.00 | 0.00 | 115,202.75 |
| 1000-521-3401 | Swimming Pool(Swim Team) | 0.00 | 0.00 | 0.00 | 0.00 | 3,105.02 | 100.00 | 0.00 | 4,842.17 | 0.00 | 0.00 | 0.00 | 0.00 | 8,047.19 |
| 1000-521-3402 | Swimming Pool(Swim Lessons) | 0.00 | 0.00 | 0.00 | 0.00 | 3,519.16 | 140.00 | 150.00 | 2,258.59 | 0.00 | 0.00 | 0.00 | 0.00 | 6,067.75 |
| 1000-522-0000 | Concession Stands | 0.00 | 0.00 | 0.00 | 0.00 | 1,115.00 | 3,757.00 | 4,529.05 | 1,624.00 | 957.00 | 0.00 | 0.00 | 0.00 | 11,982.05 |
| 1000-523-0000 | Recreation Entry Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-523-3000 | Recreation Entry Fees(Tennis) | 0.00 | 0.00 | 50.00 | 110.00 | 5,817.75 | 390.00 | 0.00 | 6,862.48 | 0.00 | 0.00 | 55.00 | 0.00 | 13,285.23 |
| 1000-523-3100 | Recreation Entry Fees(Gardens) | 0.00 | 80.00 | 155.00 | 605.00 | 3,899.85 | 80.00 | 0.00 | 362.25 | 0.00 | 0.00 | 0.00 | 0.00 | 5,182.10 |
| 1000-523-3200 | Recreation Entry Fees(Parks) | 25.00 | 0.00 | 0.00 | 50.00 | 1,423.28 | 0.00 | 0.00 | 1,204.54 | 0.00 | 0.00 | 0.00 | 0.00 | 2,702.82 |
| 1000-550-0000 | Other - Charges for Services | 1,481.00 | 2,410.00 | 1,937.00 | 2,445.00 | 1,426.00 | 2,351.00 | 1,859.00 | 1,645.00 | 1,518.00 | 1,621.00 | 2,271.00 | 2,990.00 | 23,954.00 |
| 1000-590-7120 | Other - Charges for Services(Weddings) | 75.00 | 0.00 | 75.00 | 0.00 | 380.00 | 75.00 | 75.00 | 0.00 | 150.00 | 300.00 | 150.00 | 0.00 | 1,355.00 |
| 1000-611-0000 | Court Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-612-0000 | Court Fines | 3,425.00 | 4,719.00 | 3,631.00 | 4,675.00 | 4,460.00 | 5,471.00 | 4,710.00 | 2,797.00 | 2,905.00 | 4,748.00 | 4,058.00 | 5,460.00 | 51,059.00 |
| 1000-619-0000 | Other - Fines and Forfeitures | 0.00 | 0.00 | 0.00 | 0.00 | (200.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 1000-621-0000 | Building Permits | 4,320.61 | 2,600.05 | 2,412.55 | 3,024.54 | 2,536.65 | 2,992.73 | 7,602.09 | 1,910.86 | 1,904.35 | 7,960.66 | 2,134.90 | 402.00 | 39,691.79 |
| 1000-622-0000 | Inspections | 80.00 | 464.00 | 160.00 | 128.00 | 128.00 | 665.95 | 320.00 | 160.00 | 368.33 | 458.33 | 568.33 | 50.00 | 1,568.00 |
| 1000-623-0000 | Zoning | 193.33 | 170.00 | 0.00 | 460.00 | 712.80 | 655.95 | 552.25 | 290.88 | 368.33 | 458.33 | 568.33 | 50.00 | 4,510.20 |
| 1000-623-6291 | Cable Franchise Fees(CBT Franchise Fee) | 0.00 | 2,952.95 | 0.00 | 0.00 | 0.00 | 3,258.67 | 0.00 | 2,957.99 | 0.00 | 0.00 | 3,545.66 | 0.00 | 12,715.27 |
| 1000-623-6292 | Cable Franchise Fees(Spectrum Franchise fee) | 0.00 | 7,617.76 | 0.00 | 0.00 | 0.00 | 7,365.92 | 0.00 | 0.00 | 7,164.27 | 0.00 | 6,551.66 | 0.00 | 28,700.61 |
| 1000-629-0000 | Other - Licenses and Permits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 50.00 | 0.00 | 0.00 | 0.00 | 150.00 |
| 1000-629-6293 | Other - Licenses and Permits(Duke ROW fee) | 0.00 | 0.00 | 0.00 | 0.00 | 7,357.81 | 1,663.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,220.83 |
| 1000-629-7100 | Other - Licenses and Permits(Farmer Market) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 875.00 | 875.00 | 125.00 | 120.00 | 0.00 | 0.00 | 0.00 | 1,995.00 |
| 1000-701-0000 | Interest | 7,811.61 | 5,927.96 | 6,905.47 | 9,143.64 | 10,446.27 | 10,282.79 | 10,745.50 | 11,037.54 | 10,608.47 | 12,061.12 | 10,842.32 | 0.00 | 105,812.69 |
| 1000-820-0000 | Contributions and Donations | 0.00 | 0.00 | 0.00 | 0.00 | 22,686.58 | 4,893.00 | 0.00 | 0.00 | 0.00 | 250.00 | 0.00 | 0.00 | 27,839.58 |
| 1000-820-1101 | Contributions and Donations(K-9 Program) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 |
| 1000-820-1600 | Contributions and Donations(Fireworks) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60.00 | 1,650.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,110.00 |
| 1000-820-3201 | Contributions and Donations(Murray Path) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-820-3202 | Contributions and Donations(Dale Park) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,108.22 | 0.00 | 1,108.22 |
| 1000-820-3400 | Contributions and Donations(Pool) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-820-4000 | Contributions and Donations(Christmas Donator) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
 System Year 2023

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| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| Fund 1000 - General | | | | | | | | | | | | | |
| 1000-892-0000 Other - Miscellaneous Non-Operating | 523.76 | 0.00 | 0.00 | 152.00 | 0.00 | 0.00 | 127.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 803.26 |
| 1000-961-0000 Sale of Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Revenues | 286,616.19 | 206,529.99 | 529,659.86 | 723,619.50 | 387,805.00 | 372,041.28 | 258,646.95 | 251,608.86 | 447,268.88 | 263,427.32 | 209,926.21 | 92,475.32 | 4,050,643.07 |
| Advances In (Out) | | | | | | | | | | | | | |
| 1000-920-920-0000 Advances - Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-941-0000 Advances - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| 1000-910-910-0000 Transfers - Out | 0.00 | 0.00 | 0.00 | 0.00 | (1,329.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,329.31) |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | (1,329.31) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,329.31) |
| Expenditures | | | | | | | | | | | | | |
| 1000-110-190-0000 Other - Personal Services | 57,645.58 | 60,870.47 | 75,445.20 | 55,708.42 | 102,671.32 | 77,669.42 | 56,654.45 | 57,134.15 | 57,965.22 | 68,371.97 | 100,077.25 | 34,549.46 | 806,762.91 |
| 1000-110-190-1102 Other - Personal Services(Resource Officer) | 3,241.95 | 3,791.99 | 4,263.25 | 3,428.38 | 6,172.61 | 3,963.30 | 3,821.43 | 3,972.45 | 3,630.31 | 4,248.58 | 5,760.91 | 1,989.08 | 48,294.24 |
| 1000-110-190-1103 Other - Personal Services(Police Special Duty) | 0.00 | 940.50 | 1,507.00 | 290.02 | 1,207.97 | 1,817.23 | 753.47 | 232.31 | 16.50 | 1,376.35 | 257.15 | 355.29 | 8,753.79 |
| 1000-110-211-0000 Ohio Public Employees Retirement System | 1,086.65 | 706.61 | 1,848.01 | 0.00 | 1,676.63 | 832.23 | 689.05 | 629.88 | 650.53 | 1,356.51 | 843.57 | 919.86 | 11,241.63 |
| 1000-110-211-1102 Ohio Public Employees Retirement System(Resr) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-110-211-1103 Ohio Public Employees Retirement System(Pol | 867.51 | 881.22 | 961.84 | 945.89 | 1,419.98 | 1,099.92 | 819.93 | 789.41 | 862.61 | 916.70 | 1,446.38 | 450.29 | 11,461.68 |
| Medicare | 25.68 | 51.11 | 51.18 | 57.73 | 79.35 | 53.37 | 52.84 | 52.54 | 52.73 | 52.88 | 79.19 | 26.27 | 634.87 |
| 1000-110-213-1102 Medicare(Resource Officer) | 0.00 | 15.15 | 20.33 | 4.78 | 17.56 | 28.12 | 8.57 | 2.39 | 0.00 | 21.40 | 2.39 | 5.58 | 126.27 |
| 1000-110-213-1103 Medicare(Police Special Duty) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-110-215-0000 Ohio Police and Fire Pension Fund | 5,639.45 | 9,734.61 | 22,820.51 | 17,448.58 | 11,691.64 | 12,867.29 | 762.22 | 10,463.37 | 10,074.51 | 15,866.78 | 11,934.24 | 12,511.59 | 141,042.57 |
| 1000-110-215-1102 Ohio Police and Fire Pension Fund(Resource Of | 0.00 | 370.04 | 1,480.14 | 0.00 | 91.16 | 0.00 | 176.96 | 42.80 | 0.00 | 0.00 | 32.17 | 0.00 | 343.19 |
| 1000-110-215-1103 Ohio Police and Fire Pension Fund(Police Specl | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,100.00 | 1,325.00 | 0.00 | 0.00 | 17,883.35 |
| Insurance Benefits | 10,200.00 | 0.00 | 468.35 | 0.00 | 2,150.00 | 2,650.00 | 0.00 | 0.00 | 15,031.88 | 15,866.38 | 15,821.45 | 0.00 | 155,253.10 |
| 1000-110-220-0000 MedicalHospitalization | 10,730.29 | 14,365.87 | 12,003.20 | 16,173.36 | 13,251.42 | 12,556.53 | 0.00 | 29,450.72 | 15,031.88 | 15,866.38 | 15,821.45 | 0.00 | 155,253.10 |
| Life Insurance | 26.84 | 0.00 | 61.00 | 29.28 | 29.28 | 29.28 | 0.00 | 51.24 | 26.84 | 26.84 | 34.16 | 0.00 | 314.76 |
| 1000-110-222-0000 Dental Insurance | 663.05 | 0.00 | 1,287.77 | 661.36 | 648.87 | 638.14 | 503.48 | 593.73 | 592.21 | 644.29 | 618.25 | 0.00 | 6,653.15 |
| 1000-110-223-0000 Workers Compensation | 0.00 | 185.11 | 817.50 | 0.00 | 0.00 | 0.00 | 0.00 | (104.83) | 0.00 | 0.00 | 9,959.88 | 0.00 | 10,857.66 |
| 1000-110-225-0000 Employee Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 310.20 | 343.61 | 0.00 | 0.00 | 0.00 | 0.00 | 653.81 |
| 1000-110-270-0000 Uniforms and Clothing | 1,532.13 | 1,916.09 | 2,728.71 | 257.95 | 150.00 | 106.54 | (76.54) | 1,161.64 | 63.83 | 1,573.56 | 317.49 | 0.00 | 9,733.40 |
| 1000-110-290-0000 Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 375.00 | 0.00 | 375.00 |
| 1000-110-300-0000 Contractual Services | 4,349.61 | 441.61 | 379.22 | 1,535.86 | 419.31 | 1,138.76 | 1,349.36 | 319.31 | 1,586.28 | 1,533.31 | 135.36 | 448.00 | 13,635.99 |
| 1000-110-321-1001 Telephone(Cell Phones) | 129.65 | 129.65 | 129.65 | 129.59 | 129.59 | 129.59 | 129.59 | 129.59 | 129.63 | 129.92 | 129.92 | 0.00 | 1,426.57 |
| 1000-110-329-0000 Other-Communications, Printing & Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 148.00 | 0.00 | 0.00 | 148.00 |
| 1000-110-340-0000 Professional and Technical Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 165.00 | 0.00 | 190.00 | 0.00 | 0.00 | 275.00 | 220.00 | 850.00 |
| 1000-110-391-0000 Dues and Fees | 60.00 | 0.00 | 0.00 | 1,000.00 | 100.00 | 0.00 | 195.00 | 0.00 | 60.00 | 0.00 | 0.00 | 0.00 | 1,415.00 |
| 1000-110-393-0000 Motor Vehicles | 493.82 | 1,244.88 | 953.90 | 0.00 | 819.63 | 48.37 | 451.12 | 3,394.68 | 1,031.13 | 716.94 | 48.37 | 139.93 | 9,342.77 |
| 1000-110-400-1101 Supplies and Materials(K-9 Program) | 134.34 | 14.00 | 134.36 | 450.56 | 310.06 | 310.06 | 620.12 | 142.06 | 142.06 | 142.06 | 394.06 | 0.00 | 2,483.68 |
| 1000-110-410-0000 Office Supplies and Materials | 338.55 | 502.45 | 161.82 | 126.00 | 34.75 | 15.46 | 0.00 | 399.79 | 172.79 | 57.93 | 54.35 | 51.56 | 1,914.45 |
| 1000-110-420-0000 Operating Supplies and Materials | 668.48 | 204.38 | 963.07 | 215.68 | 42.04 | 136.55 | 758.48 | 1,311.07 | 1,794.37 | 1,675.13 | 1,631.31 | 1,540.53 | 19,068.30 |
| 1000-110-420-6202 Operating Supplies and Materials(Fuel) | 1,700.76 | 1,499.63 | 1,243.17 | 1,581.18 | 1,645.69 | 1,889.78 | 1,555.68 | 1,311.07 | 1,794.37 | 1,675.13 | 1,631.31 | 1,540.53 | 19,068.30 |
| 1000-110-600-0000 Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 75.00 | 7.00 | 250.88 | 980.00 | 0.00 | 452.00 | 180.17 | 1,955.05 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Fund | Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|-------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|--------------|
| 1000-110-600-0000 | Other(Christmas Donations) | 1,900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,200.00 |
| 1000-120-190-0000 | Other - Personal Services | 56,927.85 | 45,642.22 | 43,794.75 | 47,595.85 | 72,819.00 | 43,513.45 | 44,249.52 | 42,019.37 | 45,850.65 | 46,170.43 | 69,255.49 | 21,133.38 | 579,961.96 |
| 1000-120-212-0000 | Social Security | 3,397.07 | 2,765.23 | 2,597.67 | 2,597.25 | 4,226.72 | 2,592.89 | 2,749.43 | 2,536.18 | 2,880.78 | 2,785.79 | 4,187.75 | 1,356.36 | 35,023.12 |
| 1000-120-213-0000 | Medicare | 919.43 | 751.49 | 728.21 | 805.29 | 1,248.35 | 689.20 | 643.00 | 695.93 | 747.99 | 725.81 | 1,016.50 | 317.23 | 9,288.43 |
| 1000-120-225-0000 | Workers' Compensation | 0.00 | 122.81 | 385.19 | 0.00 | 0.00 | 0.00 | 0.00 | (87.36) | 0.00 | 0.00 | 6,712.40 | 0.00 | 7,133.04 |
| 1000-120-250-0000 | Employee Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-120-270-0000 | Uniforms and Clothing | 0.00 | 0.00 | 2,464.15 | 0.00 | 0.00 | 225.00 | 641.62 | 138.35 | 0.00 | 11,795.65 | 0.00 | 0.00 | 15,264.77 |
| 1000-120-290-0000 | Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 850.00 | 0.00 | 850.00 |
| 1000-120-300-0000 | Contractual Services | 2,083.00 | 89.67 | 672.50 | 323.60 | 2,536.10 | 2,474.37 | 289.50 | 3,566.04 | (1,900.90) | 738.41 | 122.67 | 648.73 | 11,663.69 |
| 1000-120-321-1001 | Telephone(Cell Phones) | 386.21 | 452.22 | 426.34 | 426.29 | 426.29 | 426.29 | 426.29 | 425.71 | 426.44 | 426.50 | 426.50 | 0.00 | 4,675.08 |
| 1000-120-390-0000 | Other Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-120-391-0000 | Dues and Fees | 0.00 | 150.00 | 0.00 | 0.00 | 225.00 | 0.00 | 0.00 | 125.00 | 125.00 | 25.00 | 0.00 | 0.00 | 650.00 |
| 1000-120-393-0000 | Motor Vehicles | 0.00 | 2,314.76 | 98.88 | 639.90 | 661.62 | 168.62 | 0.00 | 11,297.84 | 0.00 | 1,509.10 | 0.00 | 0.00 | 14,876.94 |
| 1000-120-394-0000 | Machinery, Equipment & Furniture | 86.29 | 0.00 | 108.00 | 146.08 | 595.78 | 595.78 | 1,087.99 | 37.79 | 397.24 | 387.00 | 0.00 | 0.00 | 4,648.02 |
| 1000-120-410-0000 | Office Supplies and Materials | 449.17 | 508.61 | 443.91 | 178.85 | 1,412.80 | 59.91 | 1,074.43 | 328.93 | 307.09 | 180.10 | 325.57 | 719.94 | 2,887.66 |
| 1000-120-420-0000 | Operating Supplies and Materials | 1,311.01 | 1,297.46 | 1,304.63 | 1,310.17 | 1,052.37 | 1,246.76 | 942.90 | 1,227.03 | 901.02 | 1,112.62 | 975.31 | 1,027.73 | 5,432.54 |
| 1000-120-420-6202 | Operating Supplies and Materials(Fuel) | 24.75 | 24.78 | 24.76 | 24.76 | 74.51 | 24.76 | 31.76 | 231.76 | 24.76 | 64.69 | 308.69 | 204.93 | 13,709.01 |
| 1000-120-600-0000 | Other | 6,140.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,040.00 | (4,040.00) | 0.00 | 0.00 | 0.00 | 6,140.50 |
| 1000-130-300-0000 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,398.00 | 1,398.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,796.00 |
| 1000-130-400-0000 | Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,559.59 | 0.00 | 0.00 | 0.00 | 11,119.18 |
| 1000-210-640-0000 | Payment to Another Political Subdivision | 0.00 | 0.00 | 5,559.59 | 0.00 | 0.00 | 0.00 | 0.00 | 112.67 | 0.00 | 0.00 | 0.00 | 0.00 | 112.67 |
| 1000-310-300-0000 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,662.00 | 1,331.00 | 1,331.00 | 0.00 | 0.00 | 0.00 | 6,335.60 |
| 1000-310-300-3000 | Contractual Services(Tennis) | 0.00 | 1,011.60 | 0.00 | 0.00 | 0.00 | 0.00 | 16.73 | 17.48 | 40.43 | 21.02 | 0.00 | 22.19 | 193.97 |
| 1000-310-311-0000 | Electricity | 13.96 | 0.00 | 14.45 | 14.91 | 32.80 | 0.00 | 0.00 | 103.25 | 94.89 | 81.90 | 85.71 | 0.00 | 1,114.63 |
| 1000-310-312-0000 | Water and Sewage | 125.32 | 104.62 | 85.23 | 126.79 | 94.87 | 115.30 | 96.75 | 103.25 | 94.89 | 81.90 | 85.71 | 0.00 | 402.23 |
| 1000-310-341-3000 | Accounting and Legal Fees(Tennis) | 0.00 | 0.00 | 0.00 | 0.00 | 171.61 | 0.00 | 0.00 | 230.62 | 0.00 | 0.00 | 0.00 | 0.00 | 459.51 |
| 1000-310-400-0000 | Supplies and Materials | 0.00 | 0.00 | 103.25 | 132.01 | 28.36 | 121.43 | 0.00 | 9.99 | 0.00 | 0.00 | 64.47 | 0.00 | 459.51 |
| 1000-310-400-3000 | Supplies and Materials(Tennis) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-310-600-0000 | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-320-190-0000 | Other - Personal Services | 28,435.03 | 26,978.62 | 30,480.13 | 21,812.32 | 39,493.66 | 26,971.98 | 25,763.69 | 26,316.45 | 25,303.82 | 27,686.59 | 38,565.95 | 13,483.01 | 331,291.25 |
| 1000-320-211-0000 | Ohio Public Employees Retirement System | 3,602.94 | 3,624.43 | 7,674.35 | 0.00 | 5,369.53 | 3,625.74 | 3,738.03 | 3,672.38 | 3,625.74 | 5,516.75 | 3,672.38 | 3,672.38 | 47,794.65 |
| 1000-320-213-0000 | Medicare | 402.98 | 385.89 | 393.09 | 360.44 | 551.40 | 379.22 | 372.41 | 367.04 | 375.14 | 371.87 | 555.39 | 183.52 | 4,698.39 |
| 1000-320-220-0000 | Insurance Benefits | 4,650.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,700.00 |
| 1000-320-221-0000 | Medical/Hospitalization | 7,151.47 | 7,151.47 | 7,151.47 | 7,151.47 | 7,151.47 | 6,918.06 | 0.00 | 15,393.16 | 7,661.54 | 7,661.54 | 7,661.54 | 0.00 | 81,053.19 |
| 1000-320-222-0000 | Life Insurance | 12.20 | 0.00 | 24.40 | 12.20 | 12.20 | 12.20 | 0.00 | 24.40 | 12.20 | 12.20 | 12.20 | 0.00 | 134.20 |
| 1000-320-223-0000 | Dental Insurance | 248.48 | 0.00 | 483.44 | 248.48 | 245.10 | 241.72 | 299.04 | 270.93 | 270.93 | 270.93 | 270.93 | 0.00 | 2,849.98 |
| 1000-320-225-0000 | Workers' Compensation | 0.00 | 70.40 | 236.18 | 248.48 | 0.00 | 0.00 | 0.00 | (46.67) | 0.00 | 0.00 | 3,833.36 | 0.00 | 4,091.27 |
| 1000-320-250-0000 | Employee Reimbursements | 0.00 | 0.00 | 0.00 | 0.00 | 255.39 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 851.30 |
| 1000-320-270-0000 | Uniforms and Clothing | 0.00 | 0.00 | 1,179.98 | 0.00 | 0.00 | 0.00 | 802.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,982.48 |
| 1000-320-290-0000 | Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-320-300-4901 | Contractual Services(RRI Grant (recycling)) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-320-311-0000 | Electricity | 1,979.75 | 665.51 | 1,384.62 | 1,224.59 | 1,574.94 | 525.92 | 1,000.02 | 1,061.71 | 1,584.72 | 924.00 | 476.81 | 536.95 | 12,939.53 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
 System Year 2023

12/14/2023 9:41:57 PM
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| Fund | Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|-------------------|--|----------|----------|----------|----------|------------|-----------|-----------|-----------|-----------|----------|-------------|----------|--------------|
| 1000-320-312-0000 | Water and Sewage | 1,899.26 | 888.21 | 669.13 | 683.53 | 2,057.22 | 2,232.34 | 2,449.75 | 1,589.10 | 1,657.65 | 2,175.53 | 1,813.77 | 0.00 | 18,115.49 |
| 1000-320-319-0000 | Other - Utilities | 107.59 | 134.77 | 134.74 | 84.99 | 84.99 | 184.49 | 134.74 | 134.74 | 112.36 | 122.31 | 122.31 | 84.99 | 1,443.02 |
| 1000-320-321-0000 | Telephone | 50.10 | 50.10 | 50.10 | 49.83 | 49.83 | 49.83 | 50.25 | 50.09 | 50.09 | 51.32 | 51.04 | 0.00 | 552.58 |
| 1000-320-321-1001 | Telephone(Cell/Phones) | 70.26 | 78.26 | 78.26 | 78.49 | 78.23 | 78.23 | 78.23 | 78.23 | 78.44 | 78.63 | 78.53 | 0.00 | 861.69 |
| 1000-320-341-3100 | Accounting and Legal Fees(Gardens) | 0.00 | 0.00 | 0.00 | 0.00 | 157.35 | 0.00 | 0.00 | 15.89 | 0.00 | 0.00 | 0.00 | 0.00 | 173.24 |
| 1000-320-341-3200 | Accounting and Legal Fees(Parks) | 0.00 | 0.00 | 0.00 | 0.00 | 59.32 | 0.00 | 0.00 | 51.24 | 0.00 | 0.00 | 0.00 | 0.00 | 110.56 |
| 1000-320-346-0000 | Engineering Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-320-393-0000 | Motor Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-320-394-0000 | Machinery, Equipment & Furniture | 5,726.78 | 740.48 | 902.55 | 8,201.19 | 921.05 | 101.93 | 665.47 | 324.63 | 484.77 | 184.83 | 225.98 | 14.87 | 18,494.53 |
| 1000-320-395-0000 | Land and Improvements | 0.00 | 0.00 | 0.00 | 1,288.06 | 231.76 | 2,300.00 | 326.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,146.58 |
| 1000-320-395-3500 | Land and Improvements(Trees) | 0.00 | 0.00 | 0.00 | 9,990.00 | 3,372.60 | 6,260.00 | 1,380.00 | 9,860.00 | 340.01 | 4,505.00 | 598.00 | 1,060.00 | 43,870.61 |
| 1000-320-399-0000 | Other - Other Contractual Services | 5,680.52 | 6,705.50 | 1,103.75 | 3,574.56 | 2,153.05 | 719.10 | 2,780.00 | 1,029.39 | 389.05 | 5,799.10 | 5,247.17 | 5,833.47 | 41,013.68 |
| 1000-320-400-3500 | Supplies and Materials(Trees) | 0.00 | 0.00 | 0.00 | 0.00 | 18,330.00 | 1,633.49 | 0.00 | 0.00 | 0.00 | 0.00 | (12,000.00) | 0.00 | 7,963.49 |
| 1000-320-410-0000 | Office Supplies and Materials | 0.00 | 0.00 | 18.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.84 | 0.00 | 0.00 | 218.95 | 337.98 |
| 1000-320-420-0000 | Operating Supplies and Materials | 579.60 | 696.73 | 1,087.20 | 1,566.48 | 3,568.14 | 2,463.55 | 1,078.30 | 2,787.13 | 1,874.65 | 1,159.23 | 119.13 | 2,317.52 | 19,239.66 |
| 1000-320-420-6202 | Operating Supplies and Materials(Fuel) | 2,148.15 | 1,090.87 | 748.92 | 550.60 | 577.55 | 721.00 | 574.62 | 563.49 | 739.05 | 715.41 | 646.10 | 1,055.93 | 10,121.69 |
| 1000-320-510-0000 | Land and Land Improvements | 0.00 | 0.00 | 0.00 | 5,170.00 | (5,170.00) | 1,837.50 | 612.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,450.00 |
| 1000-320-510-3201 | Land and Land Improvements(Murray Path) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-320-600-0000 | Other | 362.30 | 35.00 | 50.00 | 489.80 | 298.76 | 0.00 | 0.00 | 35.00 | 0.00 | 0.00 | 40.00 | 0.00 | 1,307.86 |
| 1000-320-610-0000 | Deposits Refunded | 0.00 | 0.00 | 24.64 | 100.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 155.58 |
| 1000-340-190-0000 | Other - Personal Services | 1,125.00 | 1,250.00 | 1,375.00 | 0.00 | 5,395.30 | 19,352.32 | 18,988.04 | 25,369.15 | 7,763.48 | 1,317.20 | 2,405.23 | 125.00 | 85,065.72 |
| 1000-340-213-0000 | Medicare | 18.13 | 18.13 | 18.13 | 0.00 | 86.67 | 321.95 | 295.71 | 378.52 | 84.75 | 18.13 | 36.26 | 0.00 | 1,276.38 |
| 1000-340-225-0000 | Workers Compensation | 0.00 | 0.01 | 54.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,029.03 | 0.00 | 1,083.99 |
| 1000-340-270-0000 | Uniforms and Clothing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 900.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 900.00 |
| 1000-340-299-0000 | Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-340-300-0000 | Contractual Services | 589.75 | 19.25 | 8.50 | 758.50 | 1,958.50 | 1,781.50 | 3,520.85 | 108.50 | (91.50) | 8.50 | 0.00 | 17.00 | 8,678.35 |
| 1000-340-311-0000 | Electricity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 391.08 | 1,250.39 | 2,265.42 | 187.43 | 0.00 | 191.93 | 4,286.25 |
| 1000-340-312-0000 | Water and Sewage | 355.62 | 369.78 | 256.37 | 314.92 | 1,820.35 | 2,416.63 | 2,172.29 | 1,462.39 | 1,165.19 | 238.28 | 247.82 | 0.00 | 10,820.64 |
| 1000-340-321-0000 | Telephone | 0.00 | 0.00 | 0.00 | 0.00 | 130.42 | 0.00 | 245.98 | 123.04 | 0.00 | 0.00 | 0.00 | 0.00 | 489.44 |
| 1000-340-341-0000 | Accounting and Legal Fees | 0.00 | 0.00 | 0.00 | 0.00 | 1,566.32 | 0.00 | 0.00 | 1,604.73 | 0.00 | 0.00 | 0.00 | 0.00 | 3,191.05 |
| 1000-340-391-0000 | Dues and Fees | 0.00 | 0.00 | 1,094.00 | 408.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,502.00 |
| 1000-340-400-0000 | Supplies and Materials | 0.00 | 17.95 | 262.67 | 176.71 | 12,164.53 | 1,653.94 | 3,820.45 | 1,001.39 | 150.20 | 0.00 | 55.98 | 0.00 | 19,330.82 |
| 1000-340-600-0000 | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 189.85 | 0.00 | 0.00 | 0.00 | 0.00 | 189.85 |
| 1000-340-640-0000 | Payment to Another Political Subdivision | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-350-190-0000 | Other - Personal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-350-214-0000 | Ohio Public Employees Retirement System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-350-213-0000 | Medicare | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-350-400-0000 | Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,592.98 | 6,674.68 | 1,423.22 | 74.21 | 0.00 | 0.00 | 0.00 | 9,765.09 |
| 1000-350-640-0000 | Payment to Another Political Subdivision | 0.00 | 472.44 | 0.00 | 0.00 | 0.00 | 0.00 | 349.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 822.32 |
| 1000-390-300-3401 | Contractual Services(Swim Team) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 742.95 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 842.95 |
| 1000-390-325-7100 | Advertising(Farmer Market) | 0.00 | 0.00 | 185.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Fund | Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|-------------------|---|-----------|-----------|-----------|----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|----------|--------------|
| 1000-390-400-3401 | Supplies and Materials(Swim Team) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-390-400-7100 | Supplies and Materials(Farmer Market) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-420-100-0000 | Personal Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,368.77 | 2,013.23 | 7,655.30 | 4,137.30 |
| 1000-420-211-0000 | Ohio Public Employees Retirement System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 120.40 | 204.40 | 165.20 | 490.00 |
| 1000-420-213-0000 | Medicare | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21.32 | 29.45 | 10.59 | 61.36 |
| 1000-420-225-0000 | Workers' Compensation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40.64 | 0.00 | 40.64 |
| 1000-420-300-0000 | Contractual Services | 31.25 | 64.75 | 31.25 | 31.55 | 31.55 | 63.10 | 0.00 | 31.55 | 31.55 | 31.55 | 0.00 | 31.55 | 379.65 |
| 1000-420-300-4200 | Contractual Services(Zoning Officer) | 1,200.00 | 1,690.00 | 1,540.00 | 1,310.00 | 1,550.00 | 1,090.00 | 1,640.00 | 1,650.00 | 1,620.00 | 0.00 | 0.00 | 0.00 | 13,290.00 |
| 1000-420-340-0000 | Professional and Technical Services | 3,117.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,117.25 |
| 1000-420-340-4201 | Professional and Technical Services(Xpex Admil | 0.00 | 1,400.00 | 1,470.00 | 1,330.00 | 2,240.00 | 0.00 | 3,080.00 | 1,610.00 | 1,050.00 | 1,610.00 | 1,680.00 | 0.00 | 15,470.00 |
| 1000-420-340-4202 | Professional and Technical Services(Plan Revie | 0.00 | 975.00 | 520.00 | 692.50 | 582.50 | 0.00 | 1,868.75 | 422.50 | 81.25 | 565.00 | 672.50 | 0.00 | 6,360.00 |
| 1000-420-340-4203 | Professional and Technical Services(Inspections | 0.00 | 1,800.00 | 1,020.00 | 1,815.00 | 1,140.00 | 0.00 | 3,195.00 | 1,170.00 | 1,260.00 | 1,425.00 | 1,953.00 | 0.00 | 14,784.00 |
| 1000-420-390-0000 | Other Contractual Services | 1,646.40 | 0.00 | 0.00 | 267.11 | 0.00 | 483.49 | 0.00 | 0.00 | 260.58 | 0.00 | 0.00 | 332.50 | 2,990.08 |
| 1000-420-391-0000 | Dues and Fees | 47.37 | 111.04 | 32.15 | 0.00 | 0.00 | 54.88 | 76.49 | 94.32 | 11.81 | 23.30 | 92.26 | 0.00 | 543.62 |
| 1000-420-400-0000 | Supplies and Materials | 0.00 | 54.68 | 0.00 | 12.87 | 0.00 | 0.00 | 25.74 | 214.79 | 0.00 | 0.00 | 22.24 | 17.68 | 348.00 |
| 1000-420-600-0000 | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 | 25.00 |
| 1000-561-300-0000 | Contractual Services | 48,634.30 | 24,699.06 | 24,699.06 | 0.00 | 48,398.12 | 0.00 | 24,699.06 | 49,398.12 | 0.00 | 49,398.12 | 24,699.06 | 0.00 | 295,624.90 |
| 1000-561-341-0000 | Accounting and Legal Fees | 1,190.62 | 1,230.72 | 2,493.90 | 0.00 | 1,219.98 | 1,267.37 | 1,146.70 | 1,268.93 | 1,350.28 | 1,226.88 | 1,306.92 | 0.00 | 13,702.20 |
| 1000-561-600-0000 | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-620-190-0000 | Other - Personal Services | 1,696.11 | 1,279.19 | 2,251.90 | 0.00 | 4,090.03 | 1,753.52 | 983.17 | 1,383.25 | 146.25 | 1,679.34 | 2,976.39 | 215.92 | 18,454.96 |
| 1000-620-211-0000 | Ohio Public Employees Retirement System | 180.37 | 233.40 | 466.79 | 0.00 | 290.58 | 325.69 | 224.26 | 130.63 | 204.75 | 239.96 | 146.24 | 302.28 | 2,744.85 |
| 1000-620-213-0000 | Medicare | 24.17 | 18.29 | 30.06 | 0.00 | 83.83 | 23.23 | 13.53 | 21.21 | 0.00 | 24.84 | 46.46 | 0.00 | 265.62 |
| 1000-620-225-0000 | Workers' Compensation | 0.00 | 3.54 | 10.91 | 0.00 | 0.00 | 0.00 | 0.00 | (2.54) | 0.00 | 0.00 | 218.67 | 0.00 | 230.58 |
| 1000-620-290-0000 | Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-620-400-6201 | Supplies and Materials(Road Salt) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,645.30 | 0.00 | 0.00 | 0.00 | 6,645.30 |
| 1000-620-400-6202 | Supplies and Materials(Fuel) | 0.00 | 0.00 | 748.92 | 550.60 | 577.54 | 721.00 | 574.63 | 563.49 | 739.05 | 715.40 | 646.11 | 1,055.93 | 6,892.67 |
| 1000-620-600-0000 | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-710-131-0000 | Salary - Administrator | 1,373.08 | 1,526.92 | 1,715.38 | 1,313.92 | 2,349.54 | 1,567.31 | 1,526.92 | 1,526.92 | 1,467.76 | 1,638.46 | 2,272.62 | 810.80 | 19,086.63 |
| 1000-710-160-0000 | Salaries - Mayor's Office | 666.63 | 666.63 | 666.63 | 0.00 | 1,333.26 | 666.63 | 666.63 | 666.63 | 0.00 | 654.80 | 1,345.09 | 0.00 | 7,332.93 |
| 1000-710-211-0000 | Ohio Public Employees Retirement System | 0.00 | 215.38 | 430.76 | 0.00 | 323.07 | 215.38 | 215.38 | 215.38 | 215.38 | 323.07 | 215.38 | 215.38 | 2,894.56 |
| 1000-710-212-0000 | Social Security | 41.33 | 41.33 | 41.33 | 0.00 | 82.66 | 41.33 | 41.33 | 41.33 | 0.00 | 41.33 | 82.66 | 0.00 | 454.63 |
| 1000-710-213-0000 | Medicare | 31.97 | 31.97 | 31.97 | 22.30 | 52.79 | 31.97 | 31.97 | 31.97 | 22.30 | 31.97 | 52.79 | 11.15 | 385.12 |
| 1000-710-220-0000 | Insurance Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-710-225-0000 | Workers' Compensation | 0.00 | 1.73 | 6.08 | 0.00 | 0.00 | 0.00 | 0.00 | (1.17) | 0.00 | 0.00 | 307.00 | 0.00 | 313.64 |
| 1000-710-290-0000 | Other - Employee Fringe Benefits | 83.32 | 45.00 | 83.32 | 0.00 | 83.32 | 0.00 | 83.32 | 0.00 | 41.66 | 41.66 | 41.66 | 41.74 | 500.00 |
| 1000-710-300-0000 | Contractual Services | 22.75 | 45.00 | 22.75 | 23.05 | 23.05 | 46.10 | 0.00 | 23.05 | 23.05 | 23.05 | 0.00 | 46.10 | 298.45 |
| 1000-710-300-7120 | Contractual Services(Weddings) | 75.00 | 0.00 | 75.00 | 75.00 | 390.00 | 75.00 | 75.00 | 75.00 | 75.00 | 300.00 | 150.00 | 0.00 | 1,955.00 |
| 1000-710-321-1001 | Telephone Cell Phones | 48.35 | 48.35 | 48.35 | 48.33 | 48.33 | 48.33 | 48.33 | 48.33 | 48.41 | 48.44 | 48.44 | 0.00 | 531.99 |
| 1000-710-400-0000 | Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135.07 | 107.9 | 40.00 | 0.00 | 185.86 |
| 1000-710-600-0000 | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10.00 | 10.00 |
| 1000-710-600-7100 | Other(Farmer Market) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 400.00 |
| 1000-710-600-9999 | Other(Contingency) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|--------------|
| 1000-715-110-0000 Salaries - Council's Office | 545.48 | 461.09 | 508.37 | 0.00 | 991.75 | 500.04 | 416.70 | 491.71 | 16.66 | 491.97 | 991.49 | 16.66 | 5,431.92 |
| 1000-715-211-0000 Ohio Public Employees Retirement System | 20.76 | 2.58 | 23.34 | 0.00 | 11.67 | 11.67 | 11.67 | 11.67 | 23.34 | 23.34 | 23.34 | 23.34 | 186.72 |
| 1000-715-212-0000 Social Security | 25.85 | 25.85 | 25.85 | 0.00 | 51.70 | 25.85 | 20.68 | 20.68 | 0.00 | 20.68 | 41.36 | 0.00 | 268.50 |
| 1000-715-213-0000 Medicare | 7.89 | 6.63 | 7.26 | 0.00 | 14.52 | 7.26 | 6.05 | 7.26 | 0.00 | 7.26 | 14.52 | 0.00 | 78.65 |
| 1000-715-225-0000 Workers' Compensation | 0.00 | 2.06 | 9.35 | 0.00 | 0.00 | 0.00 | 0.00 | (1.20) | 0.00 | 0.00 | 65.22 | 0.00 | 75.43 |
| 1000-715-290-0000 Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-715-300-0000 Contractual Services | 77.50 | 363.50 | 5,231.96 | 1,299.98 | 1,095.07 | 4,410.04 | 0.00 | 4,463.26 | 13,785.96 | 97.85 | 0.00 | 4,234.62 | 35,063.76 |
| 1000-715-320-0000 Communications, Printing and Advertising | 0.00 | 122.50 | 4,400.00 | 0.00 | 0.00 | 0.00 | 138.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,660.94 |
| 1000-715-341-0000 Accounting and Legal Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-715-347-0000 Planning Consultants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-715-391-0000 Dues and Fees | 2,569.00 | 0.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,763.00 |
| 1000-715-399-1500 Other - Other Contractual Services(Fireworks) | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 |
| 1000-715-400-0000 Supplies and Materials | 1,650.00 | 0.00 | 0.00 | 44.26 | 395.26 | 31.34 | 28.98 | 73.41 | 147.64 | 157.13 | 31.54 | 8.49 | 2,189.87 |
| 1000-715-600-0000 Other | 450.77 | 37.00 | 22.99 | 134.47 | 436.35 | 0.00 | 220.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,197.95 |
| 1000-720-190-0000 Other - Personal Services | 251.87 | 135.63 | 143.11 | 0.00 | 123.13 | 114.37 | 12.50 | 0.00 | 0.00 | 0.00 | 110.62 | 118.73 | 1,009.96 |
| 1000-720-211-0000 Ohio Public Employees Retirement System | 35.00 | 35.00 | 35.00 | 0.00 | 17.50 | 0.00 | 17.50 | 0.00 | 0.00 | 0.00 | 0.00 | 17.50 | 157.50 |
| 1000-720-213-0000 Medicare | 3.62 | 1.81 | 1.81 | 0.00 | 1.81 | 1.81 | 0.00 | 0.00 | 0.00 | 0.00 | 1.81 | 1.81 | 14.46 |
| 1000-720-300-0000 Contractual Services | 1,000.00 | 0.00 | 2,130.00 | 1,130.00 | 630.00 | 500.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,130.00 | 11,520.00 |
| 1000-720-311-0000 Accounting and Legal Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-720-391-0000 Dues and Fees | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225.00 |
| 1000-720-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28.94 | 0.00 | 72.33 | 33.00 | 0.00 | 134.27 |
| 1000-720-600-0000 Other | 0.00 | 0.00 | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| 1000-725-100-4300 Personal Services(IT Services) | 0.00 | 2,708.25 | 1,360.07 | 0.00 | 2,510.97 | 1,851.19 | 456.94 | 951.79 | 102.53 | 809.33 | 1,667.09 | 75.79 | 12,483.95 |
| 1000-725-120-0000 Salaries - Clerk/Treasurer's Office | 16,919.26 | 14,364.54 | 15,688.17 | 7,812.18 | 21,768.94 | 10,563.59 | 10,449.39 | 10,016.32 | 9,130.14 | 10,998.53 | 15,138.57 | 5,099.09 | 147,936.72 |
| 1000-725-211-0000 Ohio Public Employees Retirement System | 2,321.54 | 1,703.54 | 4,095.32 | 0.00 | 2,603.45 | 1,833.71 | 1,424.28 | 1,494.28 | 1,367.04 | 2,107.80 | 1,424.28 | 1,424.28 | 21,695.52 |
| 1000-725-211-4300 Ohio Public Employees Retirement System(IT S) | 0.00 | 389.30 | 468.99 | 0.00 | 243.41 | 120.14 | 274.61 | 40.57 | 143.55 | 115.46 | 135.75 | 106.10 | 2,027.88 |
| 1000-725-213-0000 Medicare | 233.23 | 200.10 | 196.51 | 131.09 | 295.44 | 138.44 | 145.68 | 132.33 | 136.80 | 137.17 | 211.67 | 69.79 | 2,029.25 |
| 1000-725-213-4300 Medicare(IT Services) | 0.00 | 42.36 | 16.63 | 0.00 | 37.65 | 28.44 | 4.20 | 14.67 | 0.00 | 11.96 | 25.05 | 0.00 | 181.16 |
| 1000-725-220-0000 Insurance Benefits | 2,100.00 | 2,339.38 | 2,339.38 | 0.00 | 0.00 | 1,050.00 | 1,050.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,200.00 |
| 1000-725-221-0000 Medical/Hospitalization | 2,339.38 | 2,339.38 | 2,339.38 | 2,339.38 | 2,339.38 | 2,252.38 | 0.00 | 5,055.76 | 2,514.82 | 2,514.82 | 2,514.82 | 0.00 | 26,548.50 |
| 1000-725-222-0000 Life Insurance | 4.88 | 0.00 | 9.76 | 4.88 | 4.88 | 4.88 | 0.00 | 9.76 | 4.88 | 4.88 | 4.88 | 0.00 | 53.68 |
| 1000-725-223-0000 Dental Insurance | 78.67 | 0.00 | 154.30 | 78.67 | 77.91 | 77.15 | 77.91 | 77.91 | 77.91 | 77.91 | 77.91 | 0.00 | 856.25 |
| 1000-725-225-0000 Workers' Compensation | 0.00 | 39.62 | 116.73 | 0.00 | 0.00 | 0.00 | 0.00 | (28.89) | 0.00 | 0.00 | 1,869.23 | 0.00 | 1,996.70 |
| 1000-725-240-0000 Unemployment Compensation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-725-290-0000 Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | 50.00 |
| 1000-725-300-0000 Contractual Services | 227.32 | 136.50 | 68.25 | 228.22 | 68.15 | 337.96 | 0.00 | 114.62 | 258.44 | 68.15 | 0.00 | 330.14 | 1,839.75 |
| 1000-725-311-0000 Accounting and Legal Fees | 163.11 | 194.23 | 217.34 | 240.88 | 197.59 | 203.85 | 242.99 | 382.76 | 230.70 | 0.00 | 0.00 | 232.64 | 2,306.09 |
| 1000-725-342-0000 Auditing Services | 0.00 | 0.00 | 20.50 | 0.00 | 0.00 | 7,280.00 | 0.00 | 1,820.00 | 303.40 | 0.00 | 0.00 | 0.00 | 9,423.90 |
| 1000-725-343-0000 Uniform Accounting Network Fees | 0.00 | 0.00 | 0.00 | 948.00 | 0.00 | 948.00 | 0.00 | 0.00 | 948.00 | 0.00 | 0.00 | 0.00 | 3,792.00 |
| 1000-725-346-0000 Training Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1000-725-400-0000 Supplies and Materials | 0.00 | 860.42 | 128.57 | 99.51 | 138.44 | 0.00 | 182.92 | 401.93 | 0.00 | 11.56 | 58.92 | 292.16 | 2,174.45 |
| 1000-725-600-0000 Other | 0.00 | 0.00 | 65.49 | 14.50 | 0.00 | 0.00 | 0.00 | 30.00 | 0.00 | 0.00 | 40.00 | 0.00 | 149.99 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
 System Year 2023

12/14/2023 9:41:57 PM
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| Fund | Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances | |
|--|--|--------------|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|
| Fund 1000 - General | 1000-730-300-0000 Contractual Services | 1,001.39 | 1,104.74 | 2,458.67 | 729.67 | 976.36 | 712.98 | 990.18 | 1,673.25 | 1,197.77 | 3,141.73 | 12,293.65 | 685.31 | 26,935.70 | |
| | 1000-730-311-0000 Electricity | 1,728.52 | 0.00 | 2,356.16 | 915.21 | 783.10 | 927.73 | 972.11 | 1,017.60 | 978.66 | 819.86 | 918.08 | 0.00 | 11,417.03 | |
| | 1000-730-312-0000 Water and Sewage | 335.41 | 283.13 | 297.39 | 319.77 | 283.13 | 309.60 | 323.86 | 287.22 | 331.98 | 272.96 | 275.01 | 0.00 | 3,319.46 | |
| | 1000-730-319-0000 Other - Utilities | 348.90 | 346.90 | 348.90 | 343.50 | 343.50 | 343.50 | 343.50 | 343.80 | 343.80 | 343.80 | 343.80 | 351.75 | 351.75 | 4,155.90 |
| | 1000-730-321-0000 Telephone | 772.00 | 722.12 | 722.12 | 720.43 | 719.37 | 636.43 | 802.33 | 722.00 | 720.58 | 720.58 | 727.15 | 727.40 | 604.33 | 8,586.26 |
| | 1000-730-329-0000 Other-Communications, Printing & Advertising | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000-730-341-0000 Accounting and Legal Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000-730-350-0000 Insurance and Bonding Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000-730-400-0000 Supplies and Materials | 438.09 | 208.01 | 461.52 | 744.49 | 1,619.80 | 286.60 | 272.88 | 272.88 | 515.80 | 178.66 | 453.49 | 106.95 | 9.99 | 5,286.28 |
| | 1000-730-600-0000 Other | 138.86 | 0.00 | 0.00 | 0.00 | 624.55 | 0.00 | 0.00 | 0.00 | 30.98 | 0.00 | 247.93 | 0.00 | 0.00 | 1,042.32 |
| | 1000-730-640-0000 Payment to Another Political Subdivision | 613.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 613.43 |
| | 1000-730-690-0000 Other - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000-740-344-0000 Tax Collection Fees | 0.00 | 0.00 | 3,940.57 | 0.00 | 36.83 | 0.00 | 0.00 | 0.00 | 0.00 | 1,943.58 | 36.61 | 0.00 | 0.00 | 5,357.69 |
| | 1000-740-345-0000 Election Expenses | 0.00 | 0.00 | 1,417.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,417.17 |
| | 1000-750-300-0000 Contractual Services | 2,020.00 | 1,960.00 | 2,610.00 | 2,050.00 | 1,140.00 | 3,660.00 | 2,640.00 | 2,640.00 | 1,460.00 | 2,450.00 | 1,760.00 | 1,670.00 | 2,010.00 | 25,450.00 |
| | 1000-755-190-0000 Other - Personal Services | 5,485.15 | 5,344.94 | 7,423.62 | 6,712.66 | 11,425.13 | 7,176.21 | 5,834.82 | 6,524.78 | 6,524.78 | 6,698.88 | 7,080.99 | 10,161.42 | 3,668.65 | 83,537.25 |
| | 1000-755-211-0000 Ohio Public Employees Retirement System | 753.90 | 753.90 | 1,706.60 | 0.00 | 1,646.05 | 1,011.50 | 984.90 | 85.41 | 95.09 | 101.19 | 94.95 | 148.45 | 50.59 | 1,202.73 |
| | 1000-755-213-0000 Medicare | 77.46 | 77.46 | 98.05 | 112.62 | 161.07 | 101.39 | 85.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,100.00 |
| | 1000-755-220-0000 Insurance Benefits | 550.00 | 0.00 | 0.00 | 0.00 | 0.00 | 550.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,100.00 |
| | 1000-755-221-0000 Medical/Hospitalization | 592.89 | 592.89 | 592.89 | 592.89 | 592.89 | 570.83 | 0.00 | 0.00 | 1,281.34 | 637.37 | 637.37 | 637.37 | 0.00 | 6,728.73 |
| | 1000-755-222-0000 Life Insurance | 2.44 | 0.00 | 4.88 | 2.44 | 2.44 | 2.44 | 0.00 | 0.00 | 4.88 | 2.44 | 2.44 | 2.44 | 0.00 | 26.84 |
| | 1000-755-223-0000 Dental Insurance | 26.04 | 0.00 | 52.08 | 26.04 | 26.04 | 26.04 | 26.04 | 26.04 | 26.04 | 26.04 | 26.04 | 26.04 | 0.00 | 286.44 |
| | 1000-755-225-0000 Workers' Compensation | 0.00 | 15.47 | 50.89 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10.79) | 0.00 | 0.00 | 962.66 | 0.00 | 1,018.23 |
| | 1000-755-252-0000 Travel and Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 1000-755-290-0000 Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 | 50.00 |
| 1000-755-300-0000 Contractual Services | 3,907.82 | 43.25 | 432.37 | 307.33 | 130.70 | 667.35 | 0.00 | 0.00 | 41.00 | 330.76 | 41.00 | 0.00 | 404.37 | 6,305.97 | |
| 1000-755-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 304.94 | 0.00 | 88.98 | 0.00 | 0.00 | 85.15 | 0.00 | 0.00 | 0.00 | 0.00 | 523.56 | |
| 1000-755-600-0000 Other | 0.00 | 0.00 | 50.00 | 0.00 | 250.00 | 0.00 | 0.00 | 0.00 | 55.00 | 0.00 | 0.00 | 65.00 | 0.00 | 420.00 | |
| 1000-755-610-0000 Deposits Returned | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 1000-900-520-3400 Equipment(Food) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Expenditures | | 348,429.51 | 278,135.82 | 359,968.36 | 235,513.61 | 461,903.61 | 316,846.37 | 299,486.27 | 423,751.26 | 272,335.92 | 342,548.61 | 389,879.21 | 136,387.20 | 3,866,185.75 | |
| Ending Balance | | \$990,986.01 | \$918,380.18 | \$1,088,071.68 | \$1,576,177.57 | \$1,500,749.65 | \$1,555,944.56 | \$1,527,485.97 | \$1,355,343.27 | \$1,530,394.24 | \$1,471,172.95 | \$1,290,219.95 | \$1,146,308.07 | \$1,246,308.07 | |

| Fund | Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Fund 2011 - Street Construction, Maint. and Repair | Beginning Balance | \$126,176.20 | \$136,866.82 | \$148,153.48 | \$159,049.27 | \$170,356.09 | \$157,304.54 | \$167,420.08 | \$143,124.91 | \$140,721.31 | \$150,020.09 | \$195,643.95 | \$146,465.12 | \$1,26,176.20 |
| | + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (36,979.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (36,979.00) |
| | Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2011-150-0000 License Tax - Local Levied by Council | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 2011-225-0000 Gasoline Tax (State) | 11,714.70 | 12,095.00 | 11,488.56 | 11,203.39 | 12,760.79 | 12,851.81 | 12,798.74 | 13,232.15 | 13,585.37 | 14,751.57 | 13,304.40 | 0.00 | 0.00 |
| 2011-226-0000 License Tax - State Levied | 1,160.91 | 1,544.96 | 1,177.25 | 1,607.59 | 1,306.81 | 1,413.59 | 1,390.05 | 1,272.31 | 1,468.43 | 1,440.19 | 1,423.92 | 0.00 | 0.00 | 15,206.01 |
| 2011-493-0000 License Tax - County Levied | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2011-490-0000 Other - Intergovernmental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0.00 | 0.00 | 40,000.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 2011 - Street Construction, Maint. and Repair | | | | | | | | | | | | | |
| 2011-590-0000 Other - Charges for Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2011-701-0000 Interest | 595.64 | 507.56 | 481.49 | 572.80 | 636.34 | 625.54 | 578.76 | 636.65 | 573.82 | 747.72 | 662.37 | 0.00 | 6,618.69 |
| 2011-924-0000 OPWC Loans Issued | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 13,971.25 | 14,147.52 | 13,147.30 | 13,383.98 | 14,703.84 | 14,690.84 | 14,767.55 | 15,141.11 | 15,627.62 | 56,939.48 | 15,390.69 | 0.00 | 201,411.38 |
| Advances In (Out) | | | | | | | | | | | | | |
| 2011-920-920-0000 Advances - Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2011-941-0000 Advances - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| 2011-910-910-0000 Transfers - Out | (1,971.39) | 0.00 | 0.00 | 0.00 | (1,971.39) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,942.78) |
| 2011-910-910-0000 Transfers In (Out) | (1,971.39) | 0.00 | 0.00 | 0.00 | (1,971.39) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (3,942.78) |
| Expenditures | | | | | | | | | | | | | |
| 2011-620-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 23,000.00 | 2,680.00 | 0.00 | 5,625.00 | 1,875.00 | 1,920.00 | 7,680.00 | 6,075.00 | 48,855.00 |
| 2011-620-311-0000 Electricity | 1,809.24 | 1,860.86 | 1,870.96 | 1,879.16 | 1,895.38 | 1,895.40 | 1,891.79 | 11,919.71 | 2,603.84 | 5,395.61 | 0.00 | 2,840.35 | 35,862.30 |
| 2011-620-396-0000 Streets, Highways, Curbs and Sidewalks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2011-620-400-0000 Supplies and Materials | 0.00 | 0.00 | 360.55 | 0.00 | 0.00 | 0.00 | 191.93 | 0.00 | 1,850.00 | 0.00 | 0.00 | 0.00 | 2,422.48 |
| 2011-620-600-0000 Other | 0.00 | 0.00 | 0.00 | 0.00 | 1,066.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,066.72 |
| 2011-800-555-0000 Streets, Highways, Sidewalks and Curbs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,889.53 | 5,076.62 | 65,966.15 |
| 2011-850-710-0000 Principal | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 1,809.24 | 1,860.86 | 2,251.51 | 1,879.16 | 25,992.10 | 4,575.40 | 2,083.72 | 17,544.71 | 6,328.84 | 7,315.61 | 68,569.53 | 13,991.97 | 154,192.65 |
| Ending Balance | \$135,866.62 | \$148,153.46 | \$159,049.27 | \$170,554.09 | \$157,304.54 | \$167,420.08 | \$143,124.91 | \$140,721.31 | \$150,020.09 | \$199,643.96 | \$146,465.12 | \$132,473.15 | \$132,473.15 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fund 2021 - State Highway | | | | | | | | | | | | | |
| Beginning Balance | \$11,565.71 | \$11,540.31 | \$12,875.03 | \$13,348.25 | \$14,131.09 | \$15,011.21 | \$15,919.38 | \$16,385.75 | \$17,311.25 | \$18,239.91 | \$19,298.03 | \$20,257.75 | \$11,565.71 |
| Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (86.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (86.00) |
| Revenues | | | | | | | | | | | | | |
| 2021-150-0000 License Tax - Local Levied by Council | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2021-225-0000 Gasoline Tax (State) | 0.00 | 980.68 | 931.51 | 908.40 | 1,034.66 | 1,025.82 | 1,037.74 | 1,072.88 | 1,101.52 | 1,196.07 | 1,078.74 | 0.00 | 10,365.02 |
| 2021-226-0000 License Tax - State Levied | 1,043.97 | 125.27 | 95.46 | 130.34 | 105.96 | 114.61 | 112.71 | 103.16 | 119.06 | 116.77 | 115.45 | 0.00 | 2,182.75 |
| 2021-701-0000 Interest | 52.33 | 44.12 | 40.18 | 47.24 | 60.40 | 59.53 | 66.25 | 77.97 | 69.74 | 89.99 | 91.63 | 0.00 | 699.38 |
| Total Revenues | 1,096.30 | 1,150.07 | 1,067.14 | 1,085.98 | 1,201.02 | 1,198.96 | 1,216.70 | 1,254.01 | 1,290.32 | 1,402.83 | 1,285.82 | 0.00 | 13,250.15 |
| Advances In (Out) | | | | | | | | | | | | | |
| 2021-920-920-0000 Advances - Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2021-941-0000 Advances - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| 2021-910-910-0000 Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2021-620-300-0000 Contractual Services | 388.34 | 0.00 | 255.68 | 0.00 | 0.00 | 0.00 | 321.28 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 965.30 |
| 2021-620-311-0000 Electricity | 332.36 | 215.35 | 259.41 | 245.18 | 260.11 | 215.89 | 282.56 | 269.20 | 283.87 | 269.40 | 258.09 | 260.13 | 3,151.55 |
| 2021-620-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Fund | Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fund 2021 - State Highway | 2021-620-400-6202 | 0.00 | 0.00 | 78.83 | 57.96 | 60.79 | 75.90 | 60.49 | 59.31 | 77.79 | 75.31 | 68.01 | 111.15 | 725.54 |
| | Supplies and Materials(Fuel) | | | | | | | | | | | | | |
| | Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | | 721.70 | 216.35 | 593.92 | 303.14 | 320.90 | 291.79 | 664.33 | 328.51 | 361.66 | 344.71 | 326.10 | 377.28 | 4,843.39 |
| | Ending Balance | \$11,940.31 | \$12,875.03 | \$13,346.25 | \$14,131.09 | \$15,011.21 | \$15,919.38 | \$16,385.75 | \$17,311.25 | \$18,239.91 | \$19,288.03 | \$20,257.75 | \$19,886.47 | \$19,886.47 |
| Fund 2041 - Ann Buntlin Becker Park | Beginning Balance | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 |
| | + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Revenues | | | | | | | | | | | | | |
| | + Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Transfers In (Out) | | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures | | | | | | | | | | | | | | |
| 2041-320-300-0000 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2041-320-400-0000 | Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 | \$3,452.00 |
| Fund 2081 - Drug Law Enforcement - confiscated goods | Beginning Balance | \$11,560.52 | \$11,925.52 | \$13,891.52 | \$13,792.00 | \$14,132.00 | \$14,307.00 | \$13,217.15 | \$12,636.46 | \$12,395.96 | \$12,660.96 | \$12,700.96 | \$12,815.96 | \$11,560.52 |
| | + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Revenues | | | | | | | | | | | | | |
| | + Total Revenues | 365.00 | 3,760.00 | 120.00 | 340.00 | 175.00 | 85.00 | 65.00 | 255.00 | 265.00 | 265.00 | 115.00 | 115.00 | 0.00 |
| | Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 365.00 | 3,760.00 | 120.00 | 340.00 | 175.00 | 85.00 | 65.00 | 255.00 | 265.00 | 265.00 | 115.00 | 115.00 | 0.00 | |
| Transfers In (Out) | | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures | | | | | | | | | | | | | | |
| 2081-110-300-0000 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2081-110-400-0000 | Supplies and Materials | 0.00 | 1,354.00 | 0.00 | 0.00 | 0.00 | 1,174.85 | 645.69 | 496.50 | 0.00 | 0.00 | 0.00 | 0.00 | 3,670.04 |
| 2081-110-600-0000 | Other | 0.00 | 500.00 | 159.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 659.52 |
| 2081-620-300-0000 | Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | | 0.00 | 1,854.00 | 159.52 | 0.00 | 0.00 | 1,174.85 | 645.69 | 496.50 | 0.00 | 0.00 | 0.00 | 0.00 | 4,329.56 |
| Ending Balance | | \$11,925.52 | \$13,831.52 | \$13,792.00 | \$14,132.00 | \$14,307.00 | \$13,217.15 | \$12,636.46 | \$12,395.96 | \$12,660.96 | \$12,700.96 | \$12,815.96 | \$12,815.96 | \$12,815.96 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fund 2101 - Permissive Motor Vehicle License Tax | | | | | | | | | | | | | |
| Beginning Balance | \$11,727.94 | \$14,566.79 | \$17,502.36 | \$20,407.88 | \$24,184.63 | \$27,389.16 | \$30,915.30 | \$70,348.36 | \$73,726.05 | \$77,439.90 | \$81,143.39 | \$84,896.22 | \$11,727.94 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,913.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,913.00 |
| Revenues | | | | | | | | | | | | | |
| 2101-150-0000 License Tax - Local Levied by Council | 2,215.00 | 2,300.00 | 2,275.00 | 2,450.00 | 2,475.00 | 2,725.00 | 2,580.00 | 2,435.00 | 2,730.00 | 2,650.00 | 2,695.00 | 0.00 | 28,030.00 |
| 2101-430-0000 License Tax - County Levied | 553.75 | 575.00 | 568.75 | 737.50 | 618.75 | 681.25 | 645.00 | 608.75 | 682.50 | 662.50 | 673.75 | 0.00 | 7,007.50 |
| 2101-701-0000 Interest | 70.10 | 60.57 | 61.77 | 89.25 | 110.78 | 119.89 | 295.06 | 333.94 | 301.35 | 390.99 | 364.08 | 0.00 | 2,217.78 |
| + Total Revenues | 2,838.85 | 2,935.57 | 2,905.52 | 3,776.75 | 3,204.53 | 3,526.14 | 3,520.06 | 3,377.69 | 3,713.85 | 3,703.49 | 3,752.83 | 0.00 | 37,255.28 |
| Advances In (Out) | | | | | | | | | | | | | |
| 2101-920-920-0000 Advances - Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2101-941-0000 Advances - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2101-620-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2101-620-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2101-620-600-0000 Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2101-800-555-0000 Streets, Highways, Sidewalks and Curbs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$14,566.79 | \$17,502.36 | \$20,407.88 | \$24,184.63 | \$27,389.16 | \$30,915.30 | \$70,348.36 | \$73,726.05 | \$77,439.90 | \$81,143.39 | \$84,896.22 | \$84,896.22 | \$84,896.22 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------------|
| Fund 2162 - ARP Fund | | | | | | | | | | | | | |
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 2152-411-0000 Federal - Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advances In (Out) | | | | | | | | | | | | | |
| 2152-920-920-0000 Advances - Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2152-941-0000 Advances - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2152-620-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2152-800-500-0000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2152-800-550-1200 Motor Vehicles(Fire) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------------|
| Fund 2271 - Alcohol Enforcement and Education | | | | | | | | | | | | | |
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 2152-411-0000 Federal - Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advances In (Out) | | | | | | | | | | | | | |
| 2152-920-920-0000 Advances - Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2152-941-0000 Advances - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2152-620-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2152-800-500-0000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2152-800-550-1200 Motor Vehicles(Fire) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Beginning Balance | \$43,854.54 | \$43,854.54 | \$43,435.54 | \$43,144.04 | \$38,630.35 | \$39,507.86 | \$40,616.78 | \$39,513.83 | \$38,263.83 | \$44,783.56 | \$18,973.17 | \$17,783.76 | \$43,854.54 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | 0.00 | 0.00 | 848.50 | 2,545.50 | 848.50 | 0.00 | 0.00 | 0.00 | 6,519.73 | 0.00 | 920.60 | 0.00 | 11,682.83 |
| 2271-422-0000 State - Restituted | 0.00 | 0.00 | 848.50 | 2,545.50 | 848.50 | 0.00 | 0.00 | 0.00 | 6,519.73 | 0.00 | 920.60 | 0.00 | 11,682.83 |
| 2271-599-0000 Other - Charges for Services | 0.00 | 25.00 | 0.00 | 0.00 | 29.00 | 1,108.92 | 873.50 | 0.00 | 0.00 | 2,532.68 | 0.00 | 0.00 | 4,569.10 |
| 2271-612-0000 Court Fines | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Revenues | 0.00 | 25.00 | 848.50 | 2,545.50 | 877.50 | 1,108.92 | 873.50 | 0.00 | 6,519.73 | 2,532.68 | 920.60 | 0.00 | 16,251.93 |
| Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | 0.00 | 0.00 | 0.00 | 7,059.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,197.00 | 0.00 | 0.00 | 8,256.18 |
| 2271-110-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 7,059.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,197.00 | 0.00 | 0.00 | 8,256.18 |
| 2271-110-400-0000 Supplies and Materials | 0.00 | 444.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,976.45 | 1,250.00 | 0.00 | 4,191.50 | 1,980.00 | 0.00 | 9,841.95 |
| 2271-110-600-0000 Other | 0.00 | 0.00 | 1,140.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0.00 | 0.00 | 1,640.00 |
| 2271-800-550-0000 Motor Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,454.57 | 119.99 | 1,140.00 | 23,714.56 |
| + Total Expenditures | 0.00 | 444.00 | 1,140.00 | 7,059.18 | 0.00 | 0.00 | 1,976.45 | 1,250.00 | 0.00 | 28,343.07 | 2,099.99 | 1,140.00 | 43,452.69 |
| - Ending Balance | \$43,854.54 | \$43,435.54 | \$43,144.04 | \$38,630.35 | \$39,507.86 | \$40,616.78 | \$39,513.83 | \$38,263.83 | \$44,783.56 | \$18,973.17 | \$17,783.76 | \$16,653.78 | \$16,653.78 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---------|----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$1,397.04 | \$1,397.04 | \$2,726.35 | \$2,726.35 | \$2,726.35 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | 0.00 | 0.00 | 1,397.04 | 0.00 | 0.00 | 0.00 | 0.00 | 1,409.20 | 0.00 | 0.00 | 0.00 | 0.00 | 2,806.24 |
| 2272-422-0000 State - Restituted | 0.00 | 0.00 | 1,397.04 | 0.00 | 0.00 | 0.00 | 0.00 | 1,409.20 | 0.00 | 0.00 | 0.00 | 0.00 | 2,806.24 |
| + Total Revenues | 0.00 | 0.00 | 1,397.04 | 0.00 | 0.00 | 0.00 | 0.00 | 1,409.20 | 0.00 | 0.00 | 0.00 | 0.00 | 2,806.24 |
| Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2272-991-0000 Transfers - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2272-110-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2272-110-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Ending Balance | \$0.00 | \$0.00 | \$1,397.04 | \$1,397.04 | \$2,726.35 | \$2,726.35 | \$2,726.35 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 | \$4,135.55 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|--------------|
| Beginning Balance | \$3,834.70 | \$4,488.95 | \$5,371.45 | \$6,008.70 | \$6,739.47 | \$7,260.93 | \$8,074.83 | \$8,764.83 | \$9,342.78 | \$9,866.73 | \$10,544.68 | \$11,284.68 | \$3,834.70 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | 677.00 | 928.00 | 660.00 | 911.00 | 590.00 | 860.00 | 690.00 | 601.00 | 549.00 | 699.00 | 740.00 | 980.00 | 8,895.00 |
| 2901-619-0000 Other - Fines and Forfeitures | 677.00 | 928.00 | 660.00 | 911.00 | 590.00 | 860.00 | 690.00 | 601.00 | 549.00 | 699.00 | 740.00 | 980.00 | 8,895.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
 System Year 2023

12/14/2023 9:41:57 PM
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| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|------------|--------------|
| Fund 2901 - Mayor's Court Computer Fund | | | | | | | | | | | | | |
| + Total Revenues | 677.00 | 928.00 | 660.00 | 911.00 | 590.00 | 660.00 | 690.00 | 601.00 | 549.00 | 699.00 | 740.00 | 990.00 | 8,895.00 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2901-720-300-0000 Contractual Services | 22.75 | 45.50 | 22.75 | 23.05 | 23.05 | 46.10 | 0.00 | 23.05 | 23.05 | 23.05 | 0.00 | 2,276.10 | 2,528.45 |
| 2901-720-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 158.18 | 44.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 202.67 |
| 2901-720-600-0000 Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Total Expenditures | 22.75 | 45.50 | 22.75 | 181.23 | 67.54 | 46.10 | 0.00 | 23.05 | 23.05 | 23.05 | 0.00 | 2,276.10 | 2,731.12 |
| Ending Balance | \$4,488.95 | \$5,371.45 | \$6,008.70 | \$6,739.47 | \$7,260.93 | \$8,074.83 | \$8,764.83 | \$9,342.78 | \$9,866.73 | \$10,544.68 | \$11,284.68 | \$9,998.58 | \$9,998.58 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---------|----------|--------|--------|--------|--------|--------|--------|-----------|---------|----------|----------|--------------|
| Fund 2902 - Marielders | | | | | | | | | | | | | |
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 2902-110-0000 General Property Tax - Real Estate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2902-231-0000 Property Tax Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2902-390-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2902-740-344-0000 Tax Collection Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 2903 - Paramedic Services | | | | | | | | | | | | | |
| Beginning Balance | \$188,569.13 | \$188,194.74 | \$172,824.34 | \$266,989.95 | \$252,503.51 | \$241,923.85 | \$220,208.96 | \$197,427.27 | \$178,751.52 | \$253,574.61 | \$252,560.87 | \$215,037.75 | \$188,569.13 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 2903-110-0000 General Property Tax - Real Estate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2903-231-0000 Property Tax Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2903-590-0000 Other - Charges for Services | 11,319.17 | 7,359.97 | 9,617.06 | 4,188.21 | 1,414.30 | 1,723.88 | 5,363.53 | 4,656.13 | 6,117.11 | 7,703.39 | 4,206.41 | 440.07 | 64,108.23 |
| + Total Revenues | 11,319.17 | 7,359.97 | 9,617.06 | 4,188.21 | 1,414.30 | 1,723.88 | 5,363.53 | 4,656.13 | 6,117.11 | 7,703.39 | 4,206.41 | 440.07 | 295,014.97 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
 System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 2903 - Paramedic Services | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2903-160-190-0000 Other - Personal Services | 7,870.52 | 15,953.50 | 18,353.01 | 15,641.70 | 22,438.87 | 20,134.79 | 23,261.46 | 21,304.65 | 19,146.32 | 19,109.62 | 32,071.63 | 9,529.75 | 224,815.72 |
| 2903-160-212-0000 Social Security | 489.36 | 994.78 | 1,129.19 | 1,015.03 | 1,352.17 | 1,242.15 | 1,445.54 | 1,323.90 | 1,242.83 | 1,175.63 | 1,942.56 | 618.42 | 13,971.56 |
| 2903-160-215-0000 Medicare | 114.45 | 232.62 | 264.08 | 237.40 | 316.24 | 290.49 | 338.08 | 309.62 | 290.65 | 274.94 | 454.33 | 144.64 | 3,287.54 |
| 2903-160-225-0000 Workers Compensation | 0.00 | 50.25 | 192.22 | 0.00 | 0.00 | 0.00 | 0.00 | (32.56) | 0.00 | 0.00 | 2,580.91 | 0.00 | 2,790.82 |
| 2903-160-290-0000 Other - Employee Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2903-160-300-0000 Contractual Services | 2,303.06 | 4,011.25 | 749.04 | 744.55 | 23.53 | 110.45 | 531.54 | 281.91 | 1,974.72 | 875.56 | 23.54 | 0.00 | 11,629.15 |
| 2903-160-330-0000 Rents and Leases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2903-160-420-0000 Operating Supplies and Materials | 902.07 | 1,472.89 | 4,598.55 | 468.37 | 693.74 | 1,646.81 | 2,554.52 | 130.28 | 1,250.43 | 99.72 | 4,642.58 | 89.72 | 18,559.68 |
| 2903-160-600-0000 Other | 14.10 | 14.08 | 14.08 | 567.80 | 14.08 | 14.08 | 14.08 | 14.08 | 14.08 | 14.08 | 14.08 | 0.00 | 708.42 |
| 2903-740-344-0000 Tax Collection Fees | 0.00 | 0.00 | 1,708.85 | 0.00 | 18.94 | 0.00 | 0.00 | 0.00 | 1,009.36 | 18.77 | 0.00 | 0.00 | 2,755.92 |
| Total Expenditures | 11,693.56 | 22,729.37 | 27,009.02 | 18,674.65 | 24,857.57 | 23,438.77 | 28,145.22 | 23,331.88 | 24,928.39 | 21,568.32 | 41,729.53 | 10,392.53 | 276,488.81 |
| Ending Balance | \$188,194.74 | \$172,824.34 | \$266,989.95 | \$252,503.51 | \$241,923.85 | \$220,208.96 | \$197,427.27 | \$178,751.52 | \$253,574.61 | \$252,560.87 | \$215,037.75 | \$205,085.29 | \$205,085.29 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 2904 - Safety Services Levy | | | | | | | | | | | | | |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 2904-110-0000 General Property Tax - Real Estate | 0.00 | 0.00 | 170,123.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 143,733.75 | 0.00 | 0.00 | 0.00 | 313,856.95 |
| 2904-231-0000 Property Tax Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 791.56 | 0.00 | 0.00 | 0.00 | 0.00 | 791.56 | 0.00 | 0.00 | 1,583.12 |
| 2904-422-0000 State - Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 0.00 | 0.00 | 170,123.20 | 0.00 | 791.56 | 0.00 | 0.00 | 0.00 | 143,733.75 | 791.56 | 0.00 | 0.00 | 315,440.07 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2904-110-190-0000 Other - Personal Services | 28,395.64 | 17,808.64 | 18,632.86 | 13,822.81 | 26,202.34 | 17,242.78 | 16,859.22 | 17,317.55 | 16,362.92 | 18,229.35 | 25,146.26 | 9,093.93 | 225,114.30 |
| 2904-110-211-0000 Ohio Public Employees Retirement System | 28.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28.56 |
| 2904-110-213-0000 Medicare | 381.61 | 234.76 | 234.81 | 234.76 | 363.59 | 242.58 | 242.52 | 242.00 | 242.06 | 242.28 | 363.12 | 121.00 | 3,145.09 |
| 2904-110-215-0000 Ohio Police and Fire Pension Fund | 8,220.29 | 5,215.24 | 6,469.64 | 0.00 | 4,902.62 | 3,335.60 | 3,335.60 | 3,335.60 | 3,335.60 | 5,003.39 | 3,335.60 | 3,335.60 | 49,824.76 |
| 2904-110-300-0000 Contractual Services | 0.00 | 0.00 | 650.00 | 159.00 | 535.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,344.00 |
| 2904-740-344-0000 Tax Collection Fees | 0.00 | 0.00 | 2,607.28 | 0.00 | 0.95 | 0.00 | 0.00 | 0.00 | 1,547.57 | 0.94 | 0.00 | 0.00 | 4,156.74 |
| Total Expenditures | 37,026.10 | 23,258.64 | 28,594.59 | 14,216.57 | 32,004.50 | 20,820.96 | 20,437.34 | 20,895.15 | 21,488.15 | 23,475.96 | 28,844.98 | 12,550.53 | 283,613.47 |
| Ending Balance | \$136,400.86 | \$113,142.22 | \$254,670.83 | \$240,454.26 | \$209,241.32 | \$188,420.36 | \$167,983.02 | \$147,087.87 | \$289,333.47 | \$246,649.07 | \$217,804.09 | \$205,253.56 | \$205,253.56 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|
| Fund 2905 - Mayor's Court Clerk Computer Fund | | | | | | | | | | | | | |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Beginning Balance | \$3,640.00 | \$3,620.54 | \$4,078.59 | \$4,250.84 | \$4,503.69 | \$4,563.74 | \$4,922.74 | \$5,125.74 | \$5,307.74 | \$5,472.74 | \$5,680.74 | \$5,617.16 | \$3,640.00 |
| Ending Balance | \$3,640.00 | \$3,620.54 | \$4,078.59 | \$4,250.84 | \$4,503.69 | \$4,563.74 | \$4,922.74 | \$5,125.74 | \$5,307.74 | \$5,472.74 | \$5,680.74 | \$5,617.16 | \$3,640.00 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Fund 2905 - Mayor's Court Clerk Computer Fund | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | |
| 2905-619-0000 Other - Fines and Forfeitures | 208.00 | 281.00 | 195.00 | 276.00 | 183.00 | 259.00 | 203.00 | 182.00 | 165.00 | 208.00 | 224.00 | 295.00 | 2,679.00 |
| + Total Revenues | 208.00 | 281.00 | 195.00 | 276.00 | 183.00 | 259.00 | 203.00 | 182.00 | 165.00 | 208.00 | 224.00 | 295.00 | 2,679.00 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 2905-720-300-0000 Contractual Services | 27.46 | 22.95 | 22.95 | 22.95 | 22.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 287.58 | 0.00 | 406.84 |
| 2905-720-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| - Total Expenditures | 27.46 | 22.95 | 22.95 | 22.95 | 22.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 287.58 | 0.00 | 406.84 |
| Ending Balance | \$3,820.54 | \$4,078.59 | \$4,250.64 | \$4,503.69 | \$4,683.74 | \$4,922.74 | \$5,125.74 | \$5,307.74 | \$5,472.74 | \$5,680.74 | \$5,617.16 | \$5,912.16 | \$5,912.16 |
| Fund 3401 - Note Retirement | | | | | | | | | | | | | |
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| + Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| 3401-931-0000 Transfers - In | 1,971.39 | 0.00 | 51,411.64 | 0.00 | 51,577.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,761.30 | 0.00 | 154,725.12 |
| + Total Transfer In (Out) | 1,971.39 | 0.00 | 51,411.64 | 0.00 | 51,577.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,761.30 | 0.00 | 154,725.12 |
| Expenditures | | | | | | | | | | | | | |
| 3401-850-710-1000 Principal(Municipal Building) | 0.00 | 0.00 | 0.00 | 0.00 | 47,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,000.00 | 0.00 | 95,000.00 |
| 3401-850-710-2038 Principal(OPWC Settle Rd loan CT07U) | 987.81 | 0.00 | 0.00 | 0.00 | 987.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,975.62 |
| 3401-850-710-2040 Principal(OPWC MadisonvilleRD loan CT11V) | 993.58 | 0.00 | 0.00 | 0.00 | 983.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,967.16 |
| 3401-850-710-2903 Principal(Ambulance) | 0.00 | 0.00 | 47,546.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,546.35 |
| 3401-850-720-1000 Interest(Municipal Building) | 0.00 | 0.00 | 0.00 | 0.00 | 2,606.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,761.30 | 0.00 | 4,367.70 |
| 3401-850-720-2903 Interest(Ambulance) | 0.00 | 0.00 | 3,865.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,865.29 |
| - Total Expenditures | 1,971.39 | 0.00 | 51,411.64 | 0.00 | 51,577.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48,761.30 | 0.00 | 154,725.12 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Fund 4901 - Permanent Improvement Levy - All | | | | | | | | | | | | | |
| Beginning Balance | \$418,152.01 | \$418,152.01 | \$418,152.01 | \$508,930.13 | \$511,335.29 | \$453,261.87 | \$461,261.87 | \$461,261.87 | \$461,261.87 | \$467,237.26 | \$437,513.88 | \$384,276.18 | \$418,152.01 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 4901-110-0000 General Property Tax - Real Estate | 0.00 | 0.00 | 144,374.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 264,594.43 |
| 4901-231-0000 Property Tax Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 5,208.10 | 0.00 | 0.00 | 0.00 | 0.00 | 5,203.06 | 0.00 | 0.00 | 10,411.16 |
| 4901-490-0000 Other - Intergovernmental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,200.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 4901 - Permanent Improvement Levy - All | | | | | | | | | | | | | |
| 4901-523-3001 Recreation Entry Fees(Tennis ClF) | 0.00 | 0.00 | 25.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 |
| 4901-820-0000 Contributions and Donations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,575.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,575.00 |
| 4901-892-0000 Other - Miscellaneous Non-Operating | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-961-0000 Sale of Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Revenues | 0.00 | 0.00 | 144,399.11 | 25,200.00 | 5,208.10 | 11,575.00 | 0.00 | 0.00 | 120,220.32 | 5,203.06 | 0.00 | 0.00 | 311,805.59 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| 4901-910-910-0000 Transfers - Out | 0.00 | 0.00 | (51,411.64) | 0.00 | (49,606.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (49,761.30) | 0.00 | (150,779.34) |
| 4901-931-0000 Transfers - In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (49,761.30) | 0.00 | (150,779.34) |
| + Total Transfer In (Out) | 0.00 | 0.00 | (51,411.64) | 0.00 | (49,606.40) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (49,761.30) | 0.00 | (150,779.34) |
| Expenditures | | | | | | | | | | | | | |
| 4901-120-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-730-392-0000 Buildings and Other Structures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-740-344-0000 Tax Collection Fees | 0.00 | 0.00 | 2,208.35 | 0.00 | 7.57 | 0.00 | 0.00 | 0.00 | 1,297.73 | 7.51 | 0.00 | 0.00 | 3,522.16 |
| 4901-790-300-0000 Contractual Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-790-400-0000 Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-500-0000 Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-500-1000 Capital Outlay(Municipal Building) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-500-3000 Capital Outlay(Tennis) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-500-3200 Capital Outlay(Parks) | 0.00 | 0.00 | 0.00 | 20,394.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,301.30 | 0.00 | 0.00 | 28,997.44 |
| 4901-800-500-7150 Capital Outlay(Centennial) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-500-9998 Capital Outlay(Reserved) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,575.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,575.00 |
| 4901-800-510-3200 Land and Land Improvements(Parks) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-520-1100 Equipment(Police) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-520-1200 Equipment(Fire) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-520-3200 Equipment(Parks) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-530-3200 Buildings and Other Structures(Parks) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-530-3400 Buildings and Other Structures(Pool) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-550-1100 Motor Vehicles(Police) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4901-800-550-3200 Motor Vehicles(Parks) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Expenditures | 0.00 | 0.00 | 2,208.35 | 20,394.84 | 13,675.12 | 3,575.00 | 0.00 | 0.00 | 122,888.27 | 4,301.30 | 0.00 | 0.00 | 135,980.30 |
| Ending Balance | \$418,152.01 | \$418,152.01 | \$506,930.13 | \$511,335.29 | \$463,261.87 | \$461,261.87 | \$461,261.87 | \$461,261.87 | \$457,237.26 | \$437,513.88 | \$384,276.18 | \$366,872.85 | \$366,872.85 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|-------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 4902 - Permanent Improvement Levy - Limited | | | | | | | | | | | | | |
| Beginning Balance | \$90,789.94 | \$49,789.94 | \$49,789.94 | \$100,928.75 | \$100,928.75 | \$110,183.72 | \$110,183.72 | \$110,183.72 | \$102,883.72 | \$135,462.89 | \$104,751.57 | \$104,751.57 | \$90,789.94 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 4902-110-0000 General Property Tax - Real Estate | 0.00 | 0.00 | 53,953.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,550.88 | 0.00 | 0.00 | 0.00 | 97,504.11 |
| 4902-231-0000 Property Tax Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 16,029.58 | 0.00 | 0.00 | 0.00 | 0.00 | 16,014.10 | 0.00 | 0.00 | 32,043.68 |
| + Total Revenues | 0.00 | 0.00 | 53,953.23 | 0.00 | 16,029.58 | 0.00 | 0.00 | 0.00 | 43,550.88 | 16,014.10 | 0.00 | 0.00 | 129,547.79 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 4902 - Permanent Improvement Levy - Limited | | | | | | | | | | | | | |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 4902-130-300-0000 Contractual Services | | | | | | | | | | | | | |
| 4902-130-400-0000 Supplies and Materials | | | | | | | | | | | | | |
| 4902-320-300-3500 Contractual Services(Trees) | | | | | | | | | | | | | |
| 4902-320-400-3500 Supplies and Materials(Trees) | | | | | | | | | | | | | |
| 4902-520-300-0000 Contractual Services | | | | | | | | | | | | | |
| 4902-520-400-0000 Supplies and Materials | | | | | | | | | | | | | |
| 4902-540-300-0000 Contractual Services | | | | | | | | | | | | | |
| 4902-540-400-0000 Supplies and Materials | | | | | | | | | | | | | |
| 4902-570-300-0000 Contractual Services | | | | | | | | | | | | | |
| 4902-570-400-0000 Supplies and Materials | | | | | | | | | | | | | |
| 4902-740-344-0000 Tax Collection Fees | | | 814.42 | | | | | | 471.71 | 24.42 | | | 1,335.16 |
| 4902-750-300-0000 Contractual Services | | | | | | | | | | | | | |
| 4902-750-400-0000 Supplies and Materials | | | | | | | | | | | | | |
| 4902-800-500-0000 Capital Outlay | | | 2,000.00 | | 6,750.00 | | | 7,300.00 | 10,500.00 | | | | 26,550.00 |
| 4902-800-500-3600 Capital Outlay(Street Lights) | | | | | | | | | | | | | |
| 4902-800-520-1200 Equipment(Fire) | | | | | | | | | | | | | |
| 4902-800-520-3200 Equipment(Parks) | | | | | | | | | | | | | |
| 4902-800-550-1100 Motor Vehicles(Police) | | | | | | | | | | 46,701.00 | | | 46,701.00 |
| 4902-800-550-3200 Motor Vehicles(Parks) | | | | | | | | | | | | | 41,000.00 |
| - Total Expenditures | 41,000.00 | | 2,814.42 | | 6,774.61 | | | 7,300.00 | 10,971.71 | 46,725.42 | | | 115,586.16 |
| Ending Balance | \$49,789.94 | \$49,789.94 | \$100,928.75 | \$100,928.75 | \$110,183.72 | \$110,183.72 | \$110,183.72 | \$102,883.72 | \$135,462.89 | \$104,751.57 | \$104,751.57 | \$104,751.57 | \$104,751.57 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|---------|----------|--------|--------|--------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 4903 - Dogwood Park Rehab Project | | | | | | | | | | | | | |
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$135,785.44 | \$126,565.44 | \$117,054.44 | \$104,346.44 | \$117,800.44 | \$110,334.94 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | | | | | | | | | | | | | |
| 4903-440-0000 Grants or Aid (Non-Federal and Non-State) | | | | | | | | | | | | | |
| 4903-520-0000 Contributions and Donations | | | | | | 138,469.00 | | | | | | | 138,469.00 |
| 4903-520-7151 Contributions and Donations(Tot Lot) | | | | | | | | | | | | | |
| + Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138,469.00 | | | | | | | 138,469.00 |
| Advances In (Out) | | | | | | | | | | | | | |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | | | | | | | | | | | | | |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | | | | | | | | | | | | | |
| 4903-320-300-0000 Contractual Services | | | | | | | | | | | | | |
| - Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$135,785.44 | \$126,565.44 | \$117,054.44 | \$104,346.44 | \$117,800.44 | \$110,334.94 | \$0.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Cash Flow Detail by Fund
 System Year 2023

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|---|---------|----------|--------|--------|--------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 4903 - Dogwood Park Rehab Project | | | | | | | | | | | | | |
| Contractual Services(Tol/Lot) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies and Materials | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Supplies and Materials(Tol/Lot) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,683.56 | 9,200.00 | 9,531.00 | 12,708.00 | (13,454.00) | 7,465.50 | 1,588.50 | 29,722.56 |
| | | | | | | \$0.00 | \$126,595.44 | \$117,054.44 | \$104,346.44 | \$117,800.44 | \$110,334.94 | \$108,746.44 | \$108,746.44 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---------|----------|--------|--------|--------|--------|------------|------------|------------|------------|------------|------------|--------------|
| Fund 9901 - Mayor's Court Fiduciary clearing | | | | | | | | | | | | | |
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,316.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,316.00 |
| Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9901-619-0000 Other - Fines and Forfeitures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9901-882-640-0000 Payment to Another Political Subdivision | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 | \$9,316.00 |

| Account Name | January | February | March | April | May | June | July | August | September | October | November | December | YTD Balances |
|--|---------|----------|-------------|-------------|----------|--------|--------|--------|-----------|----------|----------|----------|--------------|
| Fund 9902 - MariElders | | | | | | | | | | | | | |
| Beginning Balance | \$0.00 | \$0.00 | \$0.00 | \$32,041.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| + Fund Balance Adj. Inc. (Dec.) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9902-110-0000 General Property Tax - Real Estate | 0.00 | 0.00 | 32,539.82 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,879.60 | 0.00 | 0.00 | 0.00 | 59,419.42 |
| 9902-231-0000 Property Tax Allocation | 0.00 | 0.00 | 0.00 | 0.00 | 3,466.98 | 0.00 | 0.00 | 0.00 | 3,463.63 | 0.00 | 0.00 | 0.00 | 6,930.61 |
| Total Revenues | 0.00 | 0.00 | 32,539.82 | 0.00 | 3,466.98 | 0.00 | 0.00 | 0.00 | 26,879.60 | 3,463.63 | 0.00 | 0.00 | 66,350.03 |
| Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Advances In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| + Total Transfer In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Expenditures | 0.00 | 0.00 | 497.97 | 0.00 | 5.68 | 0.00 | 0.00 | 0.00 | 290.62 | 5.63 | 0.00 | 0.00 | 799.90 |
| 9902-881-344-0000 Tax Collection Fees | 0.00 | 0.00 | 497.97 | 0.00 | 5.68 | 0.00 | 0.00 | 0.00 | 290.62 | 5.63 | 0.00 | 0.00 | 65,550.13 |
| 9902-881-650-0000 Contributions to Other Organizations | 0.00 | 0.00 | 0.00 | 32,041.85 | 3,461.30 | 0.00 | 0.00 | 0.00 | 26,568.98 | 3,458.00 | 0.00 | 0.00 | 66,350.03 |
| Total Expenditures | 0.00 | 0.00 | 497.97 | 32,041.85 | 3,466.98 | 0.00 | 0.00 | 0.00 | 26,879.60 | 3,463.63 | 0.00 | 0.00 | \$0.00 |
| Ending Balance | \$0.00 | \$0.00 | \$32,041.85 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status

By Fund
As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| | | \$5,067.62 | \$487.23 | \$892,000.00 | \$10,759.47 | \$772,213.45 | \$113,607.47 | 86.1299% |
| 1000-110-190-0000 | D Other - Personal Services | \$0.00 | \$0.00 | \$53,000.00 | \$620.04 | \$46,295.16 | \$6,084.80 | 87.349% |
| 1000-110-190-1102 | D Other - Personal Services(Resource Officer) | \$0.00 | \$0.00 | \$60,000.00 | \$16.50 | \$8,398.50 | \$51,585.00 | 13.998% |
| 1000-110-190-1103 | D Other - Personal Services(Police Special Duty) | \$0.00 | \$0.00 | \$15,000.00 | \$0.00 | \$10,321.77 | \$4,678.23 | 68.812% |
| 1000-110-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-110-211-1102 | D Ohio Public Employees Retirement System(Resource Officer) | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$908.60 | \$4,091.40 | 18.172% |
| 1000-110-211-1103 | D Ohio Public Employees Retirement System(Police Special Duty) | \$0.00 | \$0.00 | \$16,000.00 | \$0.00 | \$11,011.39 | \$4,988.61 | 68.821% |
| 1000-110-213-0000 | D Medicare | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$608.60 | \$391.40 | 60.860% |
| 1000-110-213-1102 | D Medicare(Resource Officer) | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$120.69 | \$879.31 | 12.069% |
| 1000-110-213-1103 | D Medicare(Police Special Duty) | \$0.00 | \$0.00 | \$170,000.00 | \$0.00 | \$128,530.98 | \$41,469.02 | 75.606% |
| 1000-110-215-0000 | D Ohio Police and Fire Pension Fund | \$0.00 | \$0.00 | \$11,500.00 | \$0.00 | \$8,016.26 | \$3,483.74 | 69.707% |
| 1000-110-215-1102 | D Ohio Police and Fire Pension Fund(Resource Officer) | \$0.00 | \$0.00 | \$12,000.00 | \$0.00 | \$343.19 | \$11,656.81 | 2.860% |
| 1000-110-215-1103 | D Ohio Police and Fire Pension Fund(Police Special Duty) | \$0.00 | \$0.00 | \$19,500.00 | \$0.00 | \$17,883.35 | \$1,616.65 | 91.709% |
| 1000-110-220-0000 | Insurance Benefits | \$0.00 | \$0.00 | \$155,323.10 | \$70.00 | \$155,253.10 | \$0.00 | 99.955% |
| 1000-110-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$500.00 | \$48.08 | \$314.76 | \$137.16 | 62.952% |
| 1000-110-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$9,000.00 | \$2,146.85 | \$6,953.15 | \$0.00 | 76.146% |
| 1000-110-223-0000 | Dental Insurance | \$0.00 | \$0.00 | \$16,000.00 | \$5,142.34 | \$10,857.66 | \$0.00 | 67.860% |
| 1000-110-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$653.81 | \$346.19 | 65.381% |
| 1000-110-250-0000 | Employee Reimbursements | \$0.00 | \$0.00 | \$10,000.00 | \$266.60 | \$9,733.40 | \$0.00 | 97.334% |
| 1000-110-270-0000 | Uniforms and Clothing | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$375.00 | \$1,625.00 | 18.750% |
| 1000-110-290-0000 | Other - Employee Fringe Benefits | \$75.00 | \$0.00 | \$20,930.00 | \$7,423.05 | \$13,187.99 | \$393.96 | 62.785% |
| 1000-110-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$2,000.00 | \$573.43 | \$1,426.57 | \$0.00 | 71.329% |
| 1000-110-321-1001 | Telephone(Cell Phones) | \$0.00 | \$0.00 | \$1,240.00 | \$902.00 | \$148.00 | \$190.00 | 11.935% |
| 1000-110-329-0000 | Other-Communications, Printing & Advertising | \$0.00 | \$0.00 | \$1,840.00 | \$1,210.00 | \$630.00 | \$0.00 | 34.239% |
| 1000-110-340-0000 | Professional and Technical Services | \$0.00 | \$0.00 | \$1,720.00 | \$305.00 | \$1,415.00 | \$0.00 | 82.267% |
| 1000-110-391-0000 | Dues and Fees | \$0.00 | \$0.00 | \$12,500.00 | \$3,297.16 | \$9,202.84 | \$0.00 | 73.623% |
| 1000-110-393-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$6,000.00 | \$3,391.64 | \$2,483.68 | \$124.68 | 41.395% |
| 1000-110-400-1101 | Supplies and Materials(K-9 Program) | \$0.00 | \$0.00 | \$3,000.00 | \$1,137.11 | \$1,862.89 | \$0.00 | 62.096% |
| 1000-110-410-0000 | Office Supplies and Materials | \$0.00 | \$0.00 | \$11,046.51 | \$6,617.87 | \$4,428.64 | \$0.00 | 40.091% |
| 1000-110-420-0000 | Operating Supplies and Materials | \$0.00 | \$0.00 | \$20,700.39 | \$3,172.62 | \$17,527.77 | \$0.00 | 84.674% |
| 1000-110-420-6202 | Operating Supplies and Materials(Fuel) | \$0.00 | \$0.00 | \$2,500.00 | \$225.12 | \$1,774.88 | \$500.00 | 70.995% |
| 1000-110-600-0000 | Other | \$0.00 | \$0.00 | \$5,701.06 | \$3,501.06 | \$2,200.00 | \$0.00 | 38.589% |
| 1000-110-600-4000 | Other(Christmas Donations) | \$756.47 | \$0.00 | \$610,000.00 | \$286.38 | \$557,828.58 | \$52,641.51 | 91.334% |
| 1000-120-190-0000 | D Other - Personal Services | \$0.00 | \$0.00 | \$41,000.00 | \$0.00 | \$33,666.76 | \$7,333.24 | 82.114% |
| 1000-120-212-0000 | D Social Security | \$0.00 | \$0.00 | \$10,500.00 | \$0.00 | \$8,971.20 | \$1,528.80 | 85.440% |
| 1000-120-213-0000 | D Medicare | \$0.00 | \$0.00 | \$12,000.00 | \$4,866.96 | \$7,133.04 | \$0.00 | 59.442% |
| 1000-120-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.000% |
| 1000-120-250-0000 | Employee Reimbursements | \$0.00 | \$0.00 | \$15,548.75 | \$283.98 | \$15,264.77 | \$0.00 | 98.174% |

Report reflects selected information.

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status
By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-120-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$850.00 | \$150.00 | 85.0000% |
| 1000-120-300-0000 | Contractual Services | \$1,760.00 | \$0.00 | \$20,000.00 | \$10,745.04 | \$11,014.96 | \$0.00 | 50.6200% |
| 1000-120-321-1001 | Telephone(Cell Phones) | \$0.00 | \$0.00 | \$5,000.00 | \$324.92 | \$4,675.08 | \$0.00 | 93.5020% |
| 1000-120-390-0000 | Other Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| 1000-120-391-0000 | Dues and Fees | \$0.00 | \$0.00 | \$931.68 | \$150.00 | \$650.00 | \$131.68 | 69.7660% |
| 1000-120-393-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$15,017.50 | \$0.00 | \$14,876.94 | \$140.56 | 99.0640% |
| 1000-120-394-0000 | Machinery, Equipment & Furniture | \$0.00 | \$0.00 | \$5,500.00 | \$751.98 | \$4,648.02 | \$100.00 | 84.5090% |
| 1000-120-410-0000 | Office Supplies and Materials | \$0.00 | \$0.00 | \$3,719.94 | \$1,294.30 | \$2,167.72 | \$257.92 | 58.2730% |
| 1000-120-420-0000 | Operating Supplies and Materials | \$0.00 | \$0.00 | \$9,433.81 | \$1,230.63 | \$5,269.37 | \$2,933.81 | 55.8560% |
| 1000-120-420-6202 | Operating Supplies and Materials(Fuel) | \$0.00 | \$0.00 | \$30,000.00 | \$13,927.19 | \$12,681.28 | \$3,391.53 | 42.2710% |
| 1000-120-600-0000 | Other | \$0.00 | \$0.00 | \$2,848.32 | \$1,990.34 | \$857.98 | \$0.00 | 30.1220% |
| 1000-130-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$20,000.00 | \$12,000.00 | \$6,140.50 | \$1,859.50 | 30.7030% |
| 1000-130-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$5,000.00 | \$2,204.00 | \$2,796.00 | \$0.00 | 55.9200% |
| 1000-210-640-0000 | Payment to Another Political Subdivision | \$0.00 | \$0.00 | \$13,000.00 | \$1,880.82 | \$11,119.18 | \$0.00 | 85.5320% |
| 1000-310-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$1,000.00 | \$887.33 | \$112.67 | \$0.00 | 11.2670% |
| 1000-310-300-3000 | Contractual Services(Tennis) | \$0.00 | \$0.00 | \$9,000.00 | \$0.00 | \$6,335.60 | \$2,664.40 | 70.3960% |
| 1000-310-311-0000 | Electricity | \$0.00 | \$0.00 | \$500.00 | \$328.22 | \$171.78 | \$0.00 | 34.3560% |
| 1000-310-312-0000 | Water and Sewage | \$0.00 | \$0.00 | \$2,000.00 | \$422.20 | \$1,114.63 | \$463.17 | 55.7320% |
| 1000-310-341-3000 | Accounting and Legal Fees(Tennis) | \$0.00 | \$0.00 | \$1,000.00 | \$597.77 | \$402.23 | \$0.00 | 40.2230% |
| 1000-310-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.0000% |
| 1000-310-400-3000 | Supplies and Materials(Tennis) | \$0.00 | \$0.00 | \$1,500.00 | \$140.49 | \$459.51 | \$900.00 | 30.6340% |
| 1000-310-600-0000 | Other | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.0000% |
| 1000-320-190-0000 | D Other - Personal Services | \$3,209.05 | \$473.58 | \$340,000.00 | \$3,505.44 | \$317,808.24 | \$21,421.79 | 92.7270% |
| 1000-320-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 | \$44,122.27 | \$5,877.73 | 88.2450% |
| 1000-320-213-0000 | D Medicare | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 | \$4,514.87 | \$1,485.13 | 75.2480% |
| 1000-320-220-0000 | Insurance Benefits | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 | \$5,700.00 | \$4,300.00 | 57.0000% |
| 1000-320-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$90,000.00 | \$8,946.81 | \$81,053.19 | \$0.00 | 90.0590% |
| 1000-320-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$500.00 | \$265.80 | \$134.20 | \$100.00 | 26.8400% |
| 1000-320-223-0000 | Dental Insurance | \$0.00 | \$0.00 | \$3,500.00 | \$650.02 | \$2,849.98 | \$0.00 | 81.4280% |
| 1000-320-250-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$5,000.00 | \$908.73 | \$4,091.27 | \$0.00 | 81.8250% |
| 1000-320-270-0000 | Employee Reimbursements | \$0.00 | \$0.00 | \$2,000.00 | \$581.71 | \$673.68 | \$744.61 | 33.6840% |
| 1000-320-290-0000 | Uniforms and Clothing | \$0.00 | \$0.00 | \$4,500.00 | \$2,517.52 | \$1,982.48 | \$0.00 | 44.0550% |
| 1000-320-300-4901 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$125.00 | \$375.00 | 25.0000% |
| 1000-320-300-4901 | Contractual Services(RRI Grant (recycling)) | \$0.00 | \$0.00 | \$0.00 | \$3,597.42 | \$12,402.58 | \$0.00 | 0.0000% |
| 1000-320-311-0000 | Electricity | \$0.00 | \$0.00 | \$16,000.00 | \$3,186.23 | \$18,115.49 | \$1,698.28 | 78.7630% |
| 1000-320-312-0000 | Water and Sewage | \$0.00 | \$0.00 | \$23,000.00 | \$89.05 | \$1,358.03 | \$552.92 | 67.9020% |
| 1000-320-319-0000 | Other - Utilities | \$0.00 | \$0.00 | \$2,000.00 | \$947.42 | \$552.58 | \$0.00 | 36.8390% |
| 1000-320-321-0000 | Telephone | \$0.00 | \$0.00 | \$1,500.00 | \$138.31 | \$851.69 | \$0.00 | 86.1690% |
| 1000-320-321-1001 | Telephone(Cell Phones) | \$0.00 | \$0.00 | \$1,000.00 | \$326.76 | \$173.24 | \$0.00 | 34.6480% |
| 1000-320-341-3100 | Accounting and Legal Fees(Gardens) | \$0.00 | \$0.00 | \$500.00 | \$389.44 | \$110.56 | \$0.00 | 22.1120% |
| 1000-320-341-3200 | Accounting and Legal Fees(Parks) | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$10,000.00 | 0.0000% |
| 1000-320-346-0000 | Engineering Services | \$0.00 | \$0.00 | \$10,000.00 | \$1,238.53 | \$6,761.47 | \$0.00 | 84.5180% |
| 1000-320-393-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$8,000.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| 1000-320-394-0000 | Machinery, Equipment & Furniture | \$0.00 | \$0.00 | \$22,000.00 | \$2,720.34 | \$18,479.66 | \$800.00 | 83.9980% |

Report reflects selected information.

Appropriation Status

By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-320-395-0000 | Land and Improvements | \$0.00 | \$0.00 | \$15,000.00 | \$3,411.94 | \$4,146.58 | \$7,441.48 | 27.644% |
| 1000-320-395-3500 | Land and Improvements(Trees) | \$0.00 | \$0.00 | \$50,000.00 | \$1,649.39 | \$42,790.61 | \$5,560.00 | 85.581% |
| 1000-320-399-0000 | Other - Other Contractual Services | \$1,765.00 | \$0.00 | \$43,500.00 | \$10,055.73 | \$35,180.21 | \$29.06 | 77.721% |
| 1000-320-400-3500 | Supplies and Materials(Trees) | \$0.00 | \$0.00 | \$20,000.00 | \$12,036.51 | \$7,963.49 | \$0.00 | 39.817% |
| 1000-320-410-0000 | Office Supplies and Materials | \$0.00 | \$0.00 | \$1,000.00 | \$880.97 | \$119.03 | \$0.00 | 11.903% |
| 1000-320-420-0000 | Operating Supplies and Materials | \$0.00 | \$0.00 | \$20,000.00 | \$2,179.86 | \$16,922.14 | \$898.00 | 84.511% |
| 1000-320-420-6202 | Operating Supplies and Materials(Fuel) | \$0.00 | \$0.00 | \$30,000.00 | \$9,163.26 | \$9,065.76 | \$11,770.98 | 30.219% |
| 1000-320-510-0000 | Land and Land Improvements | \$0.00 | \$0.00 | \$4,000.00 | \$1,108.22 | \$2,450.00 | \$441.78 | 61.250% |
| 1000-320-510-3201 | Land and Land Improvements(Murray Path) | \$0.00 | \$0.00 | \$650.00 | \$650.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-320-600-0000 | Other | \$0.00 | \$0.00 | \$10,350.00 | \$1,044.24 | \$1,307.86 | \$7,997.90 | 12.636% |
| 1000-320-610-0000 | D Deposits Refunded | \$0.00 | \$0.00 | \$500.00 | \$375.34 | \$124.66 | \$0.00 | 24.932% |
| 1000-340-190-0000 | D Other - Personal Services | \$0.00 | \$0.00 | \$88,816.28 | \$125.00 | \$84,940.72 | \$3,750.56 | 95.636% |
| 1000-340-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$12,000.00 | \$0.00 | \$11,691.84 | \$308.16 | 97.432% |
| 1000-340-213-0000 | D Medicare | \$0.00 | \$0.00 | \$1,700.00 | \$0.00 | \$1,276.38 | \$423.62 | 75.081% |
| 1000-340-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$2,000.00 | \$916.01 | \$1,083.99 | \$0.00 | 54.200% |
| 1000-340-270-0000 | D Uniforms and Clothing | \$0.00 | \$0.00 | \$900.00 | \$0.00 | \$900.00 | \$0.00 | 100.000% |
| 1000-340-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-340-300-0000 | Contractual Services | \$581.25 | \$0.00 | \$8,876.10 | \$695.00 | \$8,662.35 | \$100.00 | 91.594% |
| 1000-340-311-0000 | Electricity | \$0.00 | \$0.00 | \$8,000.00 | \$3,905.68 | \$4,094.32 | \$0.00 | 51.179% |
| 1000-340-312-0000 | Water and Sewage | \$0.00 | \$0.00 | \$12,000.00 | \$296.40 | \$10,820.64 | \$882.96 | 90.172% |
| 1000-340-321-0000 | Telephone | \$0.00 | \$0.00 | \$499.44 | \$0.00 | \$499.44 | \$0.00 | 100.000% |
| 1000-340-341-0000 | Accounting and Legal Fees | \$0.00 | \$0.00 | \$4,000.00 | \$808.95 | \$3,191.05 | \$0.00 | 79.776% |
| 1000-340-391-0000 | Dues and Fees | \$0.00 | \$0.00 | \$1,502.00 | \$0.00 | \$1,502.00 | \$0.00 | 100.000% |
| 1000-340-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$19,716.33 | \$412.51 | \$19,303.82 | \$0.00 | 97.908% |
| 1000-340-600-0000 | Other | \$0.00 | \$0.00 | \$189.85 | \$0.00 | \$189.85 | \$0.00 | 100.000% |
| 1000-340-640-0000 | Payment to Another Political Subdivision | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.000% |
| 1000-350-190-0000 | D Other - Personal Services | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | \$0.00 | \$20,000.00 | 0.000% |
| 1000-350-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.000% |
| 1000-350-213-0000 | D Medicare | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.000% |
| 1000-350-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$14,000.00 | \$4,234.91 | \$9,765.09 | \$0.00 | 69.751% |
| 1000-350-640-0000 | Payment to Another Political Subdivision | \$0.00 | \$0.00 | \$2,000.00 | \$1,177.68 | \$822.32 | \$0.00 | 41.116% |
| 1000-390-300-3401 | Contractual Services(Swim Team) | \$0.00 | \$0.00 | \$5,000.00 | \$2,157.05 | \$842.95 | \$2,000.00 | 16.859% |
| 1000-390-325-7100 | Advertising(Farmer Market) | \$0.00 | \$0.00 | \$500.00 | \$315.00 | \$185.00 | \$0.00 | 37.000% |
| 1000-390-400-3401 | Supplies and Materials(Swim Team) | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.000% |
| 1000-390-400-7100 | Supplies and Materials(Farmer Market) | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.000% |
| 1000-420-100-0000 | D Personal Services | \$0.00 | \$0.00 | \$8,710.00 | \$118.00 | \$3,382.00 | \$5,210.00 | 38.829% |
| 1000-420-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$700.00 | \$0.00 | \$324.80 | \$375.20 | 46.400% |
| 1000-420-213-0000 | D Medicare | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$50.77 | \$195.23 | 20.308% |
| 1000-420-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$40.64 | \$0.00 | \$40.64 | \$0.00 | 100.000% |
| 1000-420-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$1,300.00 | \$60.40 | \$348.10 | \$891.50 | 26.777% |
| 1000-420-300-4200 | Contractual Services(Zoning Officer) | \$0.00 | \$0.00 | \$13,290.00 | \$0.00 | \$13,290.00 | \$0.00 | 100.000% |
| 1000-420-340-0000 | Professional and Technical Services | \$0.00 | \$0.00 | \$4,246.00 | \$0.00 | \$3,117.25 | \$1,128.75 | 73.416% |
| 1000-420-340-4201 | Professional and Technical Services(Xpex Admin) | \$0.00 | \$0.00 | \$18,470.00 | \$3,000.00 | \$15,470.00 | \$0.00 | 83.757% |
| 1000-420-340-4202 | Professional and Technical Services(Plan Review) | \$0.00 | \$0.00 | \$9,500.00 | \$3,140.00 | \$6,360.00 | \$0.00 | 66.947% |

Report reflects selected information.

Appropriation Status

By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-420-340-4203 | Professional and Technical Services(Inspections) | \$0.00 | \$0.00 | \$17,784.00 | \$1,548.50 | \$14,784.00 | \$1,451.50 | 83.131% |
| 1000-420-390-0000 | Other Contractual Services | \$0.00 | \$0.00 | \$7,000.00 | \$3,988.82 | \$2,657.58 | \$353.60 | 37.965% |
| 1000-420-391-0000 | Dues and Fees | \$34.49 | \$0.00 | \$600.00 | \$90.87 | \$543.62 | \$0.00 | 85.678% |
| 1000-420-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$1,000.00 | \$669.68 | \$330.32 | \$0.00 | 33.032% |
| 1000-420-600-0000 | Other | \$0.00 | \$0.00 | \$109.36 | \$0.00 | \$25.00 | \$84.36 | 22.860% |
| 1000-561-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$300,000.00 | \$4,375.10 | \$295,624.90 | \$0.00 | 98.542% |
| 1000-561-341-0000 | Accounting and Legal Fees | \$0.00 | \$0.00 | \$20,000.00 | \$3,297.80 | \$13,702.20 | \$3,000.00 | 68.511% |
| 1000-561-600-0000 | Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-620-190-0000 | D Other - Personal Services | \$225.69 | \$0.00 | \$20,000.00 | \$304.42 | \$18,239.04 | \$1,692.23 | 90.178% |
| 1000-620-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$2,442.57 | \$557.43 | 81.419% |
| 1000-620-213-0000 | D Medicare | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$265.62 | \$234.38 | 53.124% |
| 1000-620-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$500.00 | \$269.42 | \$230.58 | \$0.00 | 46.116% |
| 1000-620-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.000% |
| 1000-620-400-6201 | Supplies and Materials(Road Salt) | \$0.00 | \$0.00 | \$32,000.00 | \$25,354.70 | \$6,645.30 | \$0.00 | 20.767% |
| 1000-620-400-6202 | Supplies and Materials(Fuel) | \$0.00 | \$0.00 | \$8,000.00 | \$2,163.26 | \$5,836.74 | \$0.00 | 72.959% |
| 1000-620-600-0000 | Other | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0.000% |
| 1000-710-131-0000 | D Salary - Administrator | \$0.00 | \$0.00 | \$20,000.00 | \$182.69 | \$18,278.83 | \$1,538.48 | 91.394% |
| 1000-710-160-0000 | D Salaries - Mayor's Office | \$0.00 | \$0.00 | \$9,000.00 | \$0.00 | \$7,332.93 | \$1,667.07 | 81.477% |
| 1000-710-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$4,500.00 | \$0.00 | \$2,369.18 | \$2,130.82 | 52.648% |
| 1000-710-212-0000 | D Social Security | \$0.00 | \$0.00 | \$600.00 | \$0.00 | \$454.63 | \$145.37 | 75.772% |
| 1000-710-213-0000 | D Medicare | \$0.00 | \$0.00 | \$600.00 | \$0.00 | \$373.97 | \$226.03 | 62.328% |
| 1000-710-220-0000 | Insurance Benefits | \$0.00 | \$0.00 | \$3,600.00 | \$0.00 | \$0.00 | \$3,600.00 | 0.000% |
| 1000-710-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$500.00 | \$186.36 | \$313.64 | \$0.00 | 62.728% |
| 1000-710-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$600.00 | \$83.40 | \$458.26 | \$58.34 | 76.377% |
| 1000-710-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$500.00 | \$45.40 | \$252.35 | \$202.25 | 50.470% |
| 1000-710-300-7120 | Contractual Services(Weddings) | \$0.00 | \$0.00 | \$1,700.00 | \$345.00 | \$1,355.00 | \$0.00 | 79.706% |
| 1000-710-321-1001 | Telephone(Cell Phones) | \$0.00 | \$0.00 | \$700.00 | \$168.01 | \$531.99 | \$0.00 | 75.999% |
| 1000-710-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$1,100.00 | \$814.14 | \$185.86 | \$100.00 | 16.896% |
| 1000-710-600-0000 | Other | \$0.00 | \$0.00 | \$200.00 | \$0.00 | \$0.00 | \$200.00 | 0.000% |
| 1000-710-600-7100 | Other(Farmer Market) | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$400.00 | \$600.00 | 40.000% |
| 1000-710-600-9999 | Other(Contingency) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-715-110-0000 | D Salaries - Council's Office | \$14.82 | \$0.00 | \$10,000.00 | \$16.66 | \$5,415.26 | \$4,582.90 | 54.072% |
| 1000-715-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$1,400.00 | \$0.00 | \$163.38 | \$1,236.62 | 11.670% |
| 1000-715-212-0000 | D Social Security | \$0.00 | \$0.00 | \$600.00 | \$0.00 | \$258.50 | \$341.50 | 43.083% |
| 1000-715-213-0000 | D Medicare | \$0.00 | \$0.00 | \$200.00 | \$0.00 | \$78.65 | \$121.35 | 39.325% |
| 1000-715-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$250.00 | \$174.57 | \$75.43 | \$0.00 | 30.172% |
| 1000-715-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 | 0.000% |
| 1000-715-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$34,604.84 | \$3,754.77 | \$30,819.14 | \$30.93 | 89.060% |
| 1000-715-320-0000 | Communications, Printing and Advertising | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 | \$4,660.94 | \$1,339.06 | 77.682% |
| 1000-715-341-0000 | Accounting and Legal Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-715-347-0000 | Planning Consultants | \$0.00 | \$0.00 | \$105,000.00 | \$0.00 | \$0.00 | \$105,000.00 | 0.000% |
| 1000-715-391-0000 | Dues and Fees | \$450.00 | \$0.00 | \$5,303.00 | \$0.00 | \$5,753.00 | \$0.00 | 100.000% |
| 1000-715-399-1500 | Other - Other Contractual Services(Fireworks) | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 | \$6,000.00 | \$0.00 | 100.000% |
| 1000-715-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$3,939.84 | \$1,758.46 | \$2,181.38 | \$0.00 | 55.367% |

Report reflects selected information.

Appropriation Status
 By Fund
 As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-715-600-0000 | Other | \$0.00 | \$0.00 | \$4,302.32 | \$2,104.36 | \$2,197.96 | \$0.00 | 51.088% |
| 1000-720-190-0000 | D Other - Personal Services | \$30.61 | \$0.00 | \$3,000.00 | \$14.38 | \$891.23 | \$2,125.00 | 29.408% |
| 1000-720-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$140.00 | \$360.00 | 28.000% |
| 1000-720-213-0000 | D Medicare | \$0.00 | \$0.00 | \$100.00 | \$0.00 | \$12.67 | \$87.33 | 12.670% |
| 1000-720-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$16,000.00 | \$5,610.00 | \$10,390.00 | \$0.00 | 64.938% |
| 1000-720-341-0000 | Accounting and Legal Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-720-391-0000 | Dues and Fees | \$0.00 | \$0.00 | \$500.00 | \$275.00 | \$225.00 | \$0.00 | 45.000% |
| 1000-720-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$500.00 | \$365.73 | \$134.27 | \$0.00 | 26.854% |
| 1000-720-600-0000 | Other | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$200.00 | \$300.00 | 40.000% |
| 1000-725-100-4300 | D Personal Services(IT Services) | \$0.00 | \$0.00 | \$15,000.00 | \$75.79 | \$12,418.16 | \$2,506.05 | 82.788% |
| 1000-725-120-0000 | D Salaries - Clerk/Treasurer's Office | \$1,833.77 | \$175.52 | \$175,000.00 | \$1,300.21 | \$142,839.63 | \$32,518.41 | 80.856% |
| 1000-725-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$24,900.00 | \$0.00 | \$20,275.24 | \$4,624.76 | 81.427% |
| 1000-725-211-4300 | D Ohio Public Employees Retirement System(IT Services) | \$0.00 | \$0.00 | \$2,100.00 | \$0.00 | \$1,921.78 | \$178.22 | 91.513% |
| 1000-725-213-0000 | D Medicare | \$0.00 | \$0.00 | \$3,282.00 | \$0.00 | \$1,958.46 | \$1,323.54 | 59.673% |
| 1000-725-213-4300 | D Medicare(IT Services) | \$0.00 | \$0.00 | \$218.00 | \$0.00 | \$181.16 | \$36.84 | 83.101% |
| 1000-725-220-0000 | Insurance Benefits | \$0.00 | \$0.00 | \$5,500.00 | \$0.00 | \$4,200.00 | \$1,300.00 | 76.364% |
| 1000-725-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$250.00 | \$136.32 | \$53.68 | \$0.00 | 88.498% |
| 1000-725-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$0.00 | \$3,450.50 | \$26,549.50 | \$0.00 | 21.472% |
| 1000-725-223-0000 | Dental Insurance | \$0.00 | \$0.00 | \$1,200.00 | \$343.75 | \$856.25 | \$0.00 | 71.354% |
| 1000-725-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$2,500.00 | \$503.30 | \$1,996.70 | \$0.00 | 79.868% |
| 1000-725-240-0000 | D Unemployment Compensation | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$0.00 | \$2,500.00 | 0.000% |
| 1000-725-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$50.00 | \$450.00 | 10.000% |
| 1000-725-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$6,000.00 | \$4,067.71 | \$1,509.61 | \$422.68 | 25.160% |
| 1000-725-341-0000 | Accounting and Legal Fees | \$0.00 | \$0.00 | \$2,500.00 | \$126.55 | \$2,073.45 | \$300.00 | 82.938% |
| 1000-725-342-0000 | Auditing Services | \$0.00 | \$0.00 | \$10,303.40 | \$879.50 | \$9,423.90 | \$0.00 | 91.464% |
| 1000-725-343-0000 | Uniform Accounting Network Fees | \$0.00 | \$0.00 | \$4,948.00 | \$2,104.00 | \$2,844.00 | \$0.00 | 57.478% |
| 1000-725-348-0000 | Training Services | \$0.00 | \$0.00 | \$1,748.60 | \$0.00 | \$0.00 | \$1,748.60 | 0.000% |
| 1000-725-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$3,500.00 | \$1,617.71 | \$1,882.29 | \$0.00 | 53.780% |
| 1000-725-600-0000 | Other | \$0.00 | \$0.00 | \$1,000.00 | \$850.01 | \$149.99 | \$0.00 | 14.999% |
| 1000-730-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$28,112.34 | \$3,007.61 | \$26,280.39 | -\$1,175.66 | 93.483% |
| 1000-730-311-0000 | Electricity | \$0.00 | \$0.00 | \$13,000.00 | \$1,582.97 | \$11,417.03 | \$0.00 | 87.823% |
| 1000-730-312-0000 | Water and Sewage | \$0.00 | \$0.00 | \$4,000.00 | \$680.54 | \$3,319.46 | \$0.00 | 82.987% |
| 1000-730-319-0000 | Other - Utilities | \$0.00 | \$0.00 | \$5,000.00 | \$1,195.85 | \$3,804.15 | \$0.00 | 76.083% |
| 1000-730-321-0000 | Telephone | \$0.00 | \$0.00 | \$9,000.00 | \$1,008.07 | \$7,991.93 | \$0.00 | 88.799% |
| 1000-730-329-0000 | Other-Communications, Printing & Advertising | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.000% |
| 1000-730-341-0000 | Accounting and Legal Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-730-350-0000 | Insurance and Bonding Services | \$0.00 | \$0.00 | \$39,361.80 | \$0.00 | \$39,087.00 | \$274.80 | 99.302% |
| 1000-730-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$6,887.00 | \$1,502.22 | \$5,286.29 | \$98.49 | 76.758% |
| 1000-730-600-0000 | Other | \$0.00 | \$0.00 | \$1,138.86 | \$96.54 | \$1,042.32 | \$0.00 | 91.523% |
| 1000-730-640-0000 | Payment to Another Political Subdivision | \$0.00 | \$0.00 | \$650.00 | \$0.00 | \$613.43 | \$36.57 | 94.374% |
| 1000-730-690-0000 | Other - Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-740-344-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 | \$5,357.69 | \$642.31 | 89.295% |
| 1000-740-345-0000 | D Election Expenses | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$1,417.17 | \$582.83 | 70.859% |
| 1000-750-300-0000 | Contractual Services | \$2,020.00 | \$0.00 | \$40,000.00 | \$11,570.00 | \$23,440.00 | \$7,010.00 | 55.783% |

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status
By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|----------------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 1000-755-190-0000 | D Other - Personal Services | \$722.83 | \$44.12 | \$100,000.00 | \$844.23 | \$79,868.60 | \$19,965.88 | 79.330% |
| 1000-755-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$14,000.00 | \$0.00 | \$11,010.30 | \$2,989.70 | 78.645% |
| 1000-755-213-0000 | D Medicare | \$0.00 | \$0.00 | \$1,600.00 | \$0.00 | \$1,152.14 | \$447.86 | 72.009% |
| 1000-755-220-0000 | Insurance Benefits | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$1,100.00 | \$2,900.00 | 27.500% |
| 1000-755-221-0000 | Medical/Hospitalization | \$0.00 | \$0.00 | \$10,000.00 | \$3,271.27 | \$6,728.73 | \$0.00 | 67.287% |
| 1000-755-222-0000 | Life Insurance | \$0.00 | \$0.00 | \$50.00 | \$8.16 | \$26.84 | \$15.00 | 53.680% |
| 1000-755-223-0000 | Dental Insurance | \$0.00 | \$0.00 | \$750.00 | \$463.56 | \$286.44 | \$0.00 | 38.192% |
| 1000-755-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$1,018.23 | \$0.00 | \$1,018.23 | \$0.00 | 100.000% |
| 1000-755-252-0000 | Travel and Transportation | \$0.00 | \$0.00 | \$481.77 | \$0.00 | \$0.00 | \$481.77 | 0.000% |
| 1000-755-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$500.00 | \$0.00 | \$50.00 | \$450.00 | 10.000% |
| 1000-755-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$7,000.00 | \$1,098.40 | \$5,901.60 | \$0.00 | 84.309% |
| 1000-755-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$4,000.00 | \$1,520.93 | \$479.07 | \$2,000.00 | 11.977% |
| 1000-755-600-0000 | Other | \$0.00 | \$0.00 | \$750.00 | \$330.00 | \$420.00 | \$0.00 | 56.000% |
| 1000-755-610-0000 | D Deposits Refunded | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-800-520-3400 | Equipment(Pool) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 1000-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$1,329.31 | \$0.00 | \$1,329.31 | \$0.00 | 100.000% |
| 1000-920-920-0000 | D Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| General Fund Total: | | \$18,546.60 | \$1,180.45 | \$4,682,030.37 | \$300,663.27 | \$3,731,127.86 | \$667,605.39 | 79.396% |

Fund: Street Construction, Maint. and Repair
Pooled Balance: \$146,465.12
Non-Pooled Balance: \$0.00
Total Cash Balance: \$146,465.12

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2011-620-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$76,550.00 | \$31,950.00 | \$42,780.00 | \$1,820.00 | 55.885% |
| 2011-620-311-0000 | Electricity | \$0.00 | \$0.00 | \$36,919.71 | \$3,897.76 | \$33,021.95 | \$0.00 | 89.443% |
| 2011-620-396-0000 | Streets, Highways, Curbs and Sidewalks | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$0.00 | \$1,000.00 | 0.000% |
| 2011-620-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$5,580.29 | \$0.00 | \$2,422.48 | \$3,157.81 | 43.411% |
| 2011-620-600-0000 | Other | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,086.72 | \$413.28 | 72.448% |
| 2011-800-555-0000 | Streets, Highways, Sidewalks and Curbs | \$0.00 | \$0.00 | \$248,450.00 | \$134,191.47 | \$60,889.53 | \$53,369.00 | 24.508% |
| 2011-850-710-0000 | Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2011-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$3,942.78 | \$57.22 | 98.570% |
| 2011-920-920-0000 | D Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Street Construction, Maint. and Repair Fund Total: | | \$0.00 | \$0.00 | \$374,000.00 | \$170,039.23 | \$144,143.46 | \$59,817.31 | 38.541% |

Fund: State Highway
Pooled Balance: \$20,257.75
Non-Pooled Balance: \$0.00
Total Cash Balance: \$20,257.75

Report reflects selected information.

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status
By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------------|------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2021-620-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$5,000.00 | \$3,676.72 | \$966.30 | \$354.98 | 19.326% |
| 2021-620-311-0000 | Electricity | \$0.00 | \$0.00 | \$5,000.00 | \$2,108.58 | \$2,891.42 | \$0.00 | 57.828% |
| 2021-620-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$0.00 | \$1,500.00 | 0.000% |
| 2021-620-400-6202 | Supplies and Materials(Fuel) | \$0.00 | \$0.00 | \$1,000.00 | \$385.61 | \$614.39 | \$0.00 | 61.439% |
| 2021-620-600-0000 | Other | \$0.00 | \$0.00 | \$250.00 | \$0.00 | \$0.00 | \$250.00 | 0.000% |
| 2021-650-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$4,000.00 | 0.000% |
| 2021-650-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$4,250.00 | \$0.00 | \$0.00 | \$4,250.00 | 0.000% |
| 2021-920-920-0000 | D Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| State Highway Fund Total: | | \$0.00 | \$0.00 | \$21,000.00 | \$6,172.91 | \$4,472.11 | \$10,354.98 | 21.296% |

Fund: Ann Buntin Becker Park
Pooled Balance: \$3,452.00
Non-Pooled Balance: \$0.00
Total Cash Balance: \$3,452.00

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|------------------------------------|------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2041-320-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2041-320-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$3,452.00 | \$0.00 | \$0.00 | \$3,452.00 | 0.000% |
| Ann Buntin Becker Park Fund Total: | | \$0.00 | \$0.00 | \$3,452.00 | \$0.00 | \$0.00 | \$3,452.00 | 0.000% |

Fund: Drug Law Enforcement - confiscated goods
Pooled Balance: \$12,815.96
Non-Pooled Balance: \$0.00
Total Cash Balance: \$12,815.96

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2081-110-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$5,000.00 | \$2,450.00 | \$0.00 | \$2,550.00 | 0.000% |
| 2081-110-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$4,000.00 | \$303.78 | \$3,670.04 | \$26.18 | 91.751% |
| 2081-110-600-0000 | Other | \$0.00 | \$0.00 | \$2,500.00 | \$0.00 | \$659.52 | \$1,840.48 | 26.381% |
| 2081-620-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Drug Law Enforcement - confiscated goods Fund Total: | | \$0.00 | \$0.00 | \$11,500.00 | \$2,753.78 | \$4,329.56 | \$4,416.66 | 37.648% |

Fund: Permissive Motor Vehicle License Tax
Pooled Balance: \$84,896.22
Non-Pooled Balance: \$0.00
Total Cash Balance: \$84,896.22

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status

By Fund
As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2101-620-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$35,000.00 | \$0.00 | \$0.00 | \$35,000.00 | 0.000% |
| 2101-620-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$0.00 | \$5,000.00 | 0.000% |
| 2101-620-600-0000 | Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2101-800-555-0000 | Streets, Highways, Sidewalks and Curbs | \$0.00 | \$0.00 | \$40,000.00 | \$0.00 | \$0.00 | \$40,000.00 | 0.000% |
| 2101-920-920-0000 | D Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Permissive Motor Vehicle License Tax Fund Total: | | | | | | | | |
| | | \$0.00 | \$0.00 | \$80,000.00 | \$0.00 | \$0.00 | \$80,000.00 | 0.000% |

Fund: ARP Fund
Pooled Balance: \$0.00
Non-Pooled Balance: \$0.00
Total Cash Balance: \$0.00

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|----------------------|----------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2152-620-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2152-800-500-0000 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2152-800-550-1200 | Motor Vehicles(Fire) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 2152-920-920-0000 | D Advances - Out | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| ARP Fund Fund Total: | | | | | | | | |
| | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |

Fund: Alcohol Enforcement and Education
Pooled Balance: \$17,793.78
Non-Pooled Balance: \$0.00
Total Cash Balance: \$17,793.78

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---|------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2271-110-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$8,517.00 | \$260.82 | \$8,256.18 | \$0.00 | 96.938% |
| 2271-110-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$11,171.50 | \$1,250.00 | \$9,841.95 | \$79.55 | 88.099% |
| 2271-110-500-0000 | Other | \$0.00 | \$0.00 | \$1,700.00 | \$0.00 | \$1,640.00 | \$60.00 | 96.471% |
| 2271-800-550-0000 | Motor Vehicles | \$0.00 | \$0.00 | \$34,611.50 | \$8,762.46 | \$22,574.56 | \$3,274.48 | 65.223% |
| Alcohol Enforcement and Education Fund Total: | | | | | | | | |
| | | \$0.00 | \$0.00 | \$56,000.00 | \$10,273.28 | \$42,312.69 | \$3,414.03 | 75.558% |

Fund: Opioid Enforcement and Education
Pooled Balance: \$4,135.55
Non-Pooled Balance: \$0.00
Total Cash Balance: \$4,135.55

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status
By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2272-110-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| 2272-110-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| | Opioid Enforcement and Education Fund Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |

Fund: Mayor's Court Computer Fund

Pooled Balance: \$11,284.68
Non-Pooled Balance: \$0.00
Total Cash Balance: \$11,284.68

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2901-720-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$5,000.00 | \$70.40 | \$252.35 | \$4,677.25 | 5.047% |
| 2901-720-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$4,000.00 | \$3,797.33 | \$202.67 | \$0.00 | 5.067% |
| 2901-720-600-0000 | Other | \$0.00 | \$0.00 | \$4,000.00 | \$0.00 | \$0.00 | \$4,000.00 | 0.0000% |
| | Mayor's Court Computer Fund Total: | \$0.00 | \$0.00 | \$13,000.00 | \$3,867.73 | \$455.02 | \$8,677.25 | 3.500% |

Fund: Marielers

Pooled Balance: \$0.00
Non-Pooled Balance: \$0.00
Total Cash Balance: \$0.00

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2902-390-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| 2902-740-344-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| | Marielers Fund Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |

Fund: Paramedic Services

Pooled Balance: \$215,037.75
Non-Pooled Balance: \$0.00
Total Cash Balance: \$215,037.75

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|----------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2903-160-190-0000 | D Other - Personal Services | \$26.98 | \$0.00 | \$235,000.00 | \$113.51 | \$215,285.97 | \$19,627.50 | 91.601% |
| 2903-160-212-0000 | D Social Security | \$0.00 | \$0.00 | \$16,000.00 | \$0.00 | \$13,353.14 | \$2,646.86 | 83.457% |
| 2903-160-213-0000 | D Medicare | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$3,122.90 | \$1,877.10 | 62.458% |
| 2903-160-225-0000 | D Workers' Compensation | \$0.00 | \$0.00 | \$6,000.00 | \$0.00 | \$2,790.82 | \$3,209.18 | 46.514% |
| 2903-160-290-0000 | Other - Employee Fringe Benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |

Report reflects selected information.

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status

By Fund
As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--------------------------------|----------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2903-160-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$20,000.00 | \$5,220.35 | \$11,629.15 | \$3,150.50 | 58.146% |
| 2903-160-330-0000 | Rents and Leases | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.000% |
| 2903-160-420-0000 | Operating Supplies and Materials | \$0.00 | \$0.00 | \$30,000.00 | \$10,499.47 | \$18,459.96 | \$1,040.57 | 61.533% |
| 2903-160-600-0000 | Other | \$0.00 | \$0.00 | \$1,000.00 | \$95.08 | \$708.42 | \$196.50 | 70.842% |
| 2903-740-344-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$4,500.00 | \$0.00 | \$2,755.92 | \$1,744.08 | 61.243% |
| Paramedic Services Fund Total: | | \$26.98 | \$0.00 | \$320,500.00 | \$15,928.41 | \$268,106.28 | \$36,492.29 | 83.645% |

Fund: Safety Services Levy
Pooled Balance: \$217,804.09
Non-Pooled Balance: \$0.00
Total Cash Balance: \$217,804.09

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|----------------------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2904-110-190-0000 | D Other - Personal Services | \$5,643.74 | \$459.31 | \$260,000.00 | \$2,504.97 | \$216,020.37 | \$46,659.09 | 81.460% |
| 2904-110-211-0000 | D Ohio Public Employees Retirement System | \$0.00 | \$0.00 | \$1,000.00 | \$0.00 | \$28.56 | \$971.44 | 2.856% |
| 2904-110-213-0000 | D Medicare | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$3,024.09 | \$1,975.91 | 60.482% |
| 2904-110-215-0000 | D Ohio Police and Fire Pension Fund | \$0.00 | \$0.00 | \$50,000.00 | \$0.00 | \$46,489.18 | \$3,510.82 | 92.978% |
| 2904-110-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$1,344.00 | \$1,656.00 | 44.800% |
| 2904-740-344-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$5,000.00 | \$0.00 | \$4,156.74 | \$843.26 | 83.135% |
| Safety Services Levy Fund Total: | | \$5,643.74 | \$459.31 | \$324,000.00 | \$2,504.97 | \$271,062.94 | \$55,616.52 | 82.344% |

Fund: Mayor's Court Clerk Computer Fund
Pooled Balance: \$5,617.16
Non-Pooled Balance: \$0.00
Total Cash Balance: \$5,617.16

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 2905-720-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$3,000.00 | \$93.16 | \$406.84 | \$2,500.00 | 13.561% |
| 2905-720-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$3,000.00 | \$0.00 | \$0.00 | \$3,000.00 | 0.000% |
| Mayor's Court Clerk Computer Fund Total: | | \$0.00 | \$0.00 | \$6,000.00 | \$93.16 | \$406.84 | \$5,500.00 | 6.781% |

Fund: Note Retirement
Pooled Balance: \$0.00
Non-Pooled Balance: \$0.00
Total Cash Balance: \$0.00

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status
By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-----------------------------|---|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 3401-850-710-1000 | Principal(Municipal Building) | \$0.00 | \$0.00 | \$95,000.00 | \$0.00 | \$95,000.00 | \$0.00 | 100.000% |
| 3401-850-710-2038 | Principal(OPWC Settle Rd loan CT07U) | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$1,975.62 | \$24.38 | 98.781% |
| 3401-850-710-2040 | Principal(OPWC MadisonvilleRD loan CT11V) | \$0.00 | \$0.00 | \$2,000.00 | \$0.00 | \$1,967.16 | \$32.84 | 98.358% |
| 3401-850-710-2903 | Principal(Ambulance) | \$0.00 | \$0.00 | \$47,732.30 | \$0.00 | \$47,546.35 | \$185.95 | 99.610% |
| 3401-850-720-1000 | Interest(Municipal Building) | \$0.00 | \$0.00 | \$4,367.70 | \$0.00 | \$4,367.70 | \$0.00 | 100.000% |
| 3401-850-720-2903 | Interest(Ambulance) | \$0.00 | \$0.00 | \$3,900.00 | \$0.00 | \$3,865.29 | \$34.71 | 99.110% |
| Note Retirement Fund Total: | | \$0.00 | \$0.00 | \$155,000.00 | \$0.00 | \$154,722.12 | \$277.88 | 99.821% |

Fund: Permanent Improvement Levy - All
Pooled Balance: \$384,276.18
Non-Pooled Balance: \$0.00
Total Cash Balance: \$384,276.18

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|---------------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 4901-120-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$7,500.00 | \$7,500.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-730-392-0000 | Buildings and Other Structures | \$0.00 | \$0.00 | \$17,544.00 | \$17,544.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-740-344-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$4,300.00 | \$0.00 | \$3,522.16 | \$777.84 | 81.911% |
| 4901-790-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-790-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-800-500-0000 | Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-800-500-1000 | Capital Outlay(Municipal Building) | \$0.00 | \$0.00 | \$52,000.00 | \$14,953.86 | \$24,696.14 | \$12,350.00 | 47.493% |
| 4901-800-500-3000 | Capital Outlay(Tennis) | \$0.00 | \$0.00 | \$147,425.00 | \$19,412.03 | \$122,888.27 | \$5,124.70 | 83.356% |
| 4901-800-500-3200 | Capital Outlay(Parks) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-800-500-7150 | Capital Outlay(Centennial) | \$2,400.00 | \$0.00 | \$3,575.00 | \$0.00 | \$5,975.00 | \$0.00 | 100.000% |
| 4901-800-500-9998 | Capital Outlay(Reserved) | \$0.00 | \$0.00 | \$42,500.00 | \$0.00 | \$0.00 | \$42,500.00 | 0.000% |
| 4901-800-510-3200 | Land and Land Improvements(Parks) | \$0.00 | \$0.00 | \$31,000.00 | \$22,635.00 | \$7,667.55 | \$697.45 | 24.734% |
| 4901-800-520-1100 | Equipment(Police) | \$0.00 | \$0.00 | \$7,000.00 | \$0.00 | \$0.00 | \$7,000.00 | 0.000% |
| 4901-800-520-1200 | Equipment(Fire) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-800-520-3200 | Equipment(Parks) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-800-530-3200 | Buildings and Other Structures(Parks) | \$0.00 | \$0.00 | \$97,456.00 | \$73,303.04 | \$24,152.96 | \$0.00 | 24.783% |
| 4901-800-530-3400 | Buildings and Other Structures(Pool) | \$0.00 | \$0.00 | \$20,000.00 | \$0.00 | \$6,000.00 | \$14,000.00 | 30.000% |
| 4901-800-550-1100 | Motor Vehicles(Police) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-800-550-3200 | Motor Vehicles(Parks) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4901-910-910-0000 | D Transfers - Out | \$0.00 | \$0.00 | \$151,000.00 | \$0.00 | \$150,779.34 | \$220.66 | 99.854% |
| Permanent Improvement Levy - All Fund Total: | | \$2,400.00 | \$0.00 | \$581,300.00 | \$155,347.93 | \$345,681.42 | \$82,670.65 | 59.222% |

Fund: Permanent Improvement Levy - Limited
Pooled Balance: \$104,751.57
Non-Pooled Balance: \$0.00
Total Cash Balance: \$104,751.57

Report reflects selected information.

VILLAGE OF MARIEMONT, HAMILTON COUNTY
Appropriation Status
By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|-------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 4902-130-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-130-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-320-300-3500 | Contractual Services(Trees) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-320-400-3500 | Supplies and Materials(Trees) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-620-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-620-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-640-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-640-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-670-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-670-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-740-344-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,335.16 | \$164.84 | 89.011% |
| 4902-790-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-790-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-800-500-0000 | Capital Outlay | \$0.00 | \$0.00 | \$35,000.00 | \$8,450.00 | \$26,550.00 | \$0.00 | 75.857% |
| 4902-800-500-3600 | Capital Outlay(Street Lights) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-800-520-1200 | Equipment(Fire) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-800-520-3200 | Equipment(Parks) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4902-800-550-1100 | Motor Vehicles(Police) | \$0.00 | \$0.00 | \$58,000.00 | \$0.00 | \$46,701.00 | \$11,299.00 | 80.519% |
| 4902-800-550-3200 | Motor Vehicles(Parks) | \$41,000.00 | \$0.00 | \$0.00 | \$0.00 | \$41,000.00 | \$0.00 | 100.000% |
| Permanent Improvement Levy - Limited Fund Total: | | \$41,000.00 | \$0.00 | \$94,500.00 | \$8,450.00 | \$115,586.16 | \$11,463.84 | 85.303% |

| | |
|----------------------------------|--------------|
| Fund: Dogwood Park Rehab Project | |
| Pooled Balance: | \$110,334.94 |
| Non-Pooled Balance: | \$0.00 |
| Total Cash Balance: | \$110,334.94 |

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|--|---------------------------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 4903-320-300-0000 | Contractual Services | \$0.00 | \$0.00 | \$236,149.00 | \$106,449.50 | \$28,134.06 | \$101,565.44 | 11.914% |
| 4903-320-300-7151 | Contractual Services(Tot Lot) | \$0.00 | \$0.00 | \$12,000.00 | \$0.00 | \$0.00 | \$12,000.00 | 0.000% |
| 4903-320-400-0000 | Supplies and Materials | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| 4903-320-400-7151 | Supplies and Materials(Tot Lot) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.000% |
| Dogwood Park Rehab Project Fund Total: | | \$0.00 | \$0.00 | \$248,149.00 | \$106,449.50 | \$28,134.06 | \$113,565.44 | 11.338% |

| | |
|--|------------|
| Fund: Mayor's Court Fiduciary clearing | |
| Pooled Balance: | \$9,316.00 |
| Non-Pooled Balance: | \$0.00 |
| Total Cash Balance: | \$9,316.00 |

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|---------------------------------------|--------------|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| Report reflects selected information. | | | | | | | | |

Appropriation Status
By Fund

As Of 11/30/2023

| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
|-------------------|--|--------------------------------|---|---------------------|---------------------------------|------------------|----------------------|--------------------|
| 9901-882-640-0000 | Payment to Another Political Subdivision | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| | Mayor's Court Fiduciary clearing Fund Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.0000% |
| Fund: MariElders | | | | | | | | |
| | Pooled Balance: | \$0.00 | | | | | | |
| | Non-Pooled Balance: | \$0.00 | | | | | | |
| | Total Cash Balance: | \$0.00 | | | | | | |
| Account Code | Account Name | Reserved for Encumbrance 12/31 | Reserved for Encumbrance 12/31 Adjustment | Final Appropriation | Current Reserve for Encumbrance | YTD Expenditures | Unencumbered Balance | YTD % Expenditures |
| 9902-881-344-0000 | D Tax Collection Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$799.90 | \$0.00 | 0.0000% |
| 9902-881-650-0000 | Contributions to Other Organizations | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$65,550.13 | \$0.00 | 0.0000% |
| | MariElders Fund Total: | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$66,350.03 | \$0.00 | 0.0000% |
| | Report Total: | \$67,617.32 | \$1,639.76 | \$6,970,431.37 | \$782,544.17 | \$5,176,890.55 | \$1,143,324.24 | 73.573% |

The Village of
MARLBOROUGH EMPLOYEES
MAYOR & Council members

THANK YOU FOR A GREAT
SEND OFF.

YOUR FRIENDSHIP WILL BE
MISSED.

JOHN SCHERPERBERG
RETIRED.

VILLAGE OF MARIEMONT
BIWEEKLY PAYROLL ENDING DECEMBER 9, 2023

Police Department

| | | | |
|-----------------------------|---------|--------------------------------|-----------------|
| Richard D. Hines, Regular | 4608.80 | Tom Ostendarp, Vacation | 36.98 |
| Dave Roberts, Overtime | 250.20 | Nick Pittsley, Regular | 1494.50 |
| Dave Roberts, Regular | 3336.00 | Fred Romano SRO, Regular | 1954.40 |
| Rachel Hays, Overtime | 200.25 | Nick Pittsley, Sick | 1911.00 |
| Tom Ostendarp, Regular | 3894.70 | Dave Bailey, PT, Regular | 252.00 |
| Steve Watt, Comp | 255.30 | Adam Geraci, Regular | 2382.80 |
| Adam Geraci, Vacation | 1021.20 | Steve Watt, Vacation | 42.55 |
| Tom Ostendarp, Vacation | 12.33 | Paul Rennie, Regular | 3404.00 |
| Paul Rennie, Overtime | 319.13 | Emily Howell, Regular | 3200.00 |
| Rachel Hays, Vacation | 534.00 | Steve Watt, Overtime | 829.73 |
| Emily Howell, Overtime | 180.00 | Nick Pittsley, Vacation | 514.50 |
| Steve Watt, Regular | 3148.70 | Vikki Rose, Sick | 150.00 |
| Matt Kurtz, Regular | 3404.00 | Rachel Hays, Regular | 3026.00 |
| Judy Gerros, Crossing Guard | 424.50 | Vikki Rose, Mayor's Court | 125.00 |
| Vikki Rose, Regular | 2100.00 | Dorris Hallums, Crossing Guard | 423.00 |
| | | Department Total | 43006.69 |

Paramedics/Fire

| | | | |
|--------------------------------|---------|------------------------------------|-----------------|
| Jim Henderson, Supervisor Pay | 883.44 | Keary Henkener, PT, Regular | 485.28 |
| Tim Peaker, Supervisor's Pay | 1689.12 | Josh Watren, Holiday | 844.56 |
| Craig Coburn, Supervisor Pay | 463.04 | Mike Washington Jr, Supervisor Pay | 1196.46 |
| Robert Mercer, PT, Regular | 970.56 | Brandon Manor, Supervisor Pay | 281.52 |
| Bryan Young, PT, Regular | 667.26 | Donald Scarpiniski, PT, Regular | 808.80 |
| Chad Webb, PT, Regular | 970.56 | Mike Washington, PT, Regular | 849.24 |
| Rick Hines, Regular | 480.61 | Nick Guilkey, Supervisor Pay | 2061.36 |
| Joe Lowry, PT, Regular | 485.28 | Jack Berkowitz, PT, Regular | 242.64 |
| Bryan Schmidlap, PT, Regular | 242.64 | Johnny Stewart, PT, Regular | 363.96 |
| Jason Williams, Supervisor Pay | 2527.62 | Tim Linz, PT, Regular | 378.00 |
| Brandon Manor, PT, Regular | 1213.20 | Hunter Morgan, PT, Regular | 485.28 |
| Matt Clark, Supervisor Pay | 1196.46 | Charles Weghorn, Holiday | 727.92 |
| Eric Freeland, PT, Regular | 970.56 | Thomas Campbell, PT, Regular | 1074.24 |
| Brayden Young, PT, Regular | 485.28 | Chris Miller, PT, Regular | 1374.96 |
| Taylor Nieman, PT, Regular | 485.28 | Matt Thompson, PT, Regular | 909.90 |
| Pat Dixon, PT Regular | 363.96 | David Huckleby, PT, Regular | 1435.62 |
| Ryan Brown, PT, Regular | 485.28 | Charles Weghorn, PT, Regular | 1334.52 |
| Jeremy Burns, PT, Regular | 311.04 | Johnny Stewart, PT, Regular | 242.64 |
| Josh Watren, Supervisor Pay | 1126.08 | Dan Copeland, Assistant Fire Chief | 2884.62 |
| | | Department Total | 31851.31 |

Maintenance Department

| | | | |
|-------------------------------|---------|-------------------------|-----------------|
| John M. Scherpenberg, Regular | 3331.50 | Kevin Schmidt, Sick | 509.28 |
| Kevin Schmid, Comp | 159.15 | Kevin Schmid, Regular | 1877.97 |
| Jeremy Swadder, Regular | 2244.00 | Mike Evancky, Regular | 2413.60 |
| Ben James, Regular | 2413.60 | Department Total | 12949.10 |

Administrative

| | | | |
|-----------------------------|---------|--------------------------------------|----------------|
| Joanee B. Van Pelt, Regular | 2838.75 | Joanee Van Pelt, Planning Commission | 125.00 |
| Allison Uhrig, Sick | 76.74 | Joanee Van Pelt, Council | 125.00 |
| Allison Uhrig, Regular | 1841.76 | Department Total | 5007.25 |

Tax Department/Administrator

Chuck Barlow, Regular

2692.50

Chuck Barlow, Administrator

769.23

Patty Lenhardt, PT, Regular

820.00

Department Total

4281.73

Building

Rod Holloway

730.00

GRAND TOTAL

97826.08

VOUCHERS FOR THE REGULAR COUNCIL MEETING, DECEMBER 18, 2023

| DEPARTMENT | VENDOR | DESCRIPTION | COST |
|-------------------|---|--|-------------|
| Admin | Amazon | Signature Stamp | 18.49 |
| Admin | Amazon | Office Supplies | 41.48 |
| Admin | Amazon | Frames for Proclamations | 43.95 |
| Admin | Bill Brown | Reimbursement for Parking for LWCF Grant Presentation | 10.00 |
| Admin | Bill Brown | Car Allowance (Mayor) December 2023 | 41.74 |
| Admin | PNC Bank | Bank Fees November 2023 | 232.64 |
| Admin | Staples | Office Supplies | 188.24 |
| Admin | Woodhull | Copier Contract 11/30/23-2/28/24 and Overage Charge | 189.29 |
| All | intrustIT | MS365 Agreement & Online Backup November & December 2023 | 1,078.15 |
| All | Jefferson Health Care | Health Insurance Premium December 2023 | 28,981.29 |
| All | OPERS | Village Obligation November 2023 | 13,691.35 |
| All | Reliance Standard | Life Insurance Premium December 2023 | 53.68 |
| All | Village Payroll | Med \$3069.94, SS \$4296.84, and Gross Payroll \$107,655.52 for Periods Ending 11/25/23 and 11/30/23 | 115,022.30 |
| All | Village Payroll | Med \$2784.92, SS \$3949.56, and Gross Payroll \$97,826.08 for Period Ending 12/9/23 | 104,560.56 |
| All | Ohio BWC | Premium Installment 1/1/24-1/1/25 | 27,579.00 |
| Building | Staples | Office Supplies | 17.68 |
| Building | Woodhull | Copier Contract 11/30/23-2/28/24 and Overage Charge | 300.95 |
| Building | XPEX | Plan Reviews & Inspections October 2023 | 4,311.50 |
| EMS | American Welding & Gas | Medical Oxygen Tanks/Refills | 99.72 |
| Fire | Working Fire Furniture & Mattress | Chairs for Kitchen | 719.94 |
| Fire | Ace Hardware | Misc. Parts/Supplies/Materials | 163.17 |
| Fire | MetroPCR | Fire Department Software Monthly Fee | 130.53 |
| Fire | Mobilcomm | Radios/Equipment Agreement December 2023-February 2024 | 450.00 |
| Fire | Sam's Club | Grill and Halloween Candy | 180.17 |
| Fire | Spectrum | Cable Service Monthly Charges | 24.76 |
| Fire & EMS | Wex Bank | Fuel for Village Vehicles November 2023 | 1,027.73 |
| Legislative | ICRC | 3rd Quarter Franchise Fees | 4,038.92 |
| Legislative | Staples | Office Supplies | 8.49 |
| Mayor's Court | Ace Hardware CPU | Roll of Stamps (half) | 33.00 |
| Mayor's Court | Greater Cin. Behavioral Health Services | Translation Services November 2023 | 130.00 |
| Mayor's Court | Rick Gibson | Magistrate Services November 2023 | 1,000.00 |
| Mayor's Court | The Baldwin Group, Inc. | Mayor's Court Software Support/Hosting Agreement 1/1/24-12/31/24 | 2,230.00 |
| Miscellaneous | Bona Decorative Hardware | Balance of Muni. Door Hardware; Council Approved 3/27/23 (Perm Imp.) | 4,301.30 |
| Miscellaneous | Choice One | Mariemont Connector Intersection Study; R-36-23 | 3,840.00 |
| Miscellaneous | Choice One | Multi-Use Path Connector; R-61-23 | 2,235.00 |
| Miscellaneous | Duke Energy | Gas & Electric Monthly Charges | 5,264.51 |
| Miscellaneous | Edward McTigue | Solicitor Fees November 2023 | 2,010.00 |
| Miscellaneous | JK Meurer | Tennis Court Rehab; R-10-23 (Final Payment) | 13,102.03 |
| Miscellaneous | JK Meurer | Hiawatha Ave Rehab; R-18-23 (Final Payment) | 5,076.62 |
| Miscellaneous | PNC Bank | Credit Card Charges (K9 Supplies and Online Backup/Storage) | 229.96 |
| Miscellaneous | Rumpke | Trash & Recycling Service November 2023 | 24,699.06 |
| Miscellaneous | Seth Pinedo | Shelter Refund | 30.92 |
| Miscellaneous | The Kleingers Group | Concept Planning Dogwood Park; R-16-23 | 1,588.50 |
| Municipal | Ace Hardware | Misc. Parts/Supplies/Materials | 9.99 |
| Municipal | Altafiber | Internet Service Monthly Charges | 351.75 |
| Municipal | Altafiber | Belltower Elevator Alarm Monthly Charges | 51.04 |
| Municipal | Altafiber | Municipal Elevator Alarm Monthly Charges | 110.58 |
| Municipal | Altafiber | Phone Service Monthly Charges | 596.00 |
| Municipal | Anago | Janitorial Services January 2024 | 399.00 |
| Municipal | CBTS | Phone System Maintenance Charges November 2023 | 82.94 |
| Municipal | CBTS | Long Distance Service Monthly Charges | 8.33 |
| Municipal | MSD | Unit Heater Replacement in Fire Bay; Council Approved 10-9-23 | 9,300.00 |
| Municipal | Schindler Elevator Corporation | Warranty Agreement December 2023 | 94.69 |
| Police | A&A Safety | Graphics Package & Installation on New Cruiser | 1,140.00 |
| Police | ACA Club Alliance | Tire Repair & Rebalance | 29.39 |
| Police | Ace Hardware | Misc. Parts/Supplies/Materials | 48.96 |
| Police | Ace Hardware CPU | Roll of Stamps (half) | 33.00 |
| Police | CBTS | Wireless Access Point for PD Cameras Monthly Charges | 60.36 |
| Police | Hamilton County Coroner | Drug Id Lab Fees June 2023 | 220.00 |
| Police | MPH Industries | Replace Worn Out Radar Unit | 1,980.00 |
| Police | Ohio Police & Fire Pension Fund | Village Obligation November 2023 | 27,043.53 |
| Police | Sam's Club | Grill and Halloween Candy | 180.17 |
| Police | Staples | Office Supplies | 51.56 |
| Police | Tire Discounters | Oil Change & Service | 110.54 |

VOUCHERS FOR THE REGULAR COUNCIL MEETING, DECEMBER 18, 2023

| DEPARTMENT | VENDOR | DESCRIPTION | COST |
|-------------------|-------------------------|---|-------------------|
| Police | TransUnion | Data Subscription November 2023 | 75.00 |
| Police | Wex Bank | Fuel for Village Vehicles November 2023 | 1,540.53 |
| Service | Ace Hardware | Misc. Parts/Supplies/Materials | 238.00 |
| Service | Altafiber | Phone Service Monthly Charges | 51.04 |
| Service | Baxla Tractor | Lights for Truck | 31.40 |
| Service | Best One | New Tire for 450 Truck | 438.25 |
| Service | Davey Tree | Tree Work Chestnut and Mt. Vernon | 1,080.00 |
| Service | John Scherpenberg | Reimbursement for PWOSO Meetings and Mileage | 177.62 |
| Service | Lowe's | Christmas Lights and Supplies for Tree Lighting/Square | 1,972.12 |
| Service | McCabe Do-it Center | Tarps for Leaf Trucks | 107.40 |
| Service | Minutemen Staffing | Temporary Help for Leaf Season 2023; Council Approved 10/9/23 | 5,359.73 |
| Service | Prus Construction | Repair Collapsed Sewer & Sinkhole on Pleasant St.; Emergency Repair | 15,200.00 |
| Service | Rumpke | 40 YD Dumpster x2 | 867.92 |
| Service | Spectrum | Internet Service Monthly Charges | 84.99 |
| Service | Staples | Office Supplies | 218.95 |
| Service | Sure Thing Pest Control | 4 Prepaid Preventive Treatments for 2024 | 427.64 |
| Service | Wex Bank | Fuel for Village Vehicles November 2023 | 2,223.01 |
| Service | Wright Brothers, Inc. | Cylinder Rental November 2023 | 14.87 |
| Tax | Income Tax Refunds | Overpayment of Taxes | 805.00 |
| Tax | Staples | Office Supplies | 44.49 |
| Tax | Woodhull | Copier Contract 11/30/23-2/28/24 and Overage Charge | 322.37 |
| TOTAL | | | 442,158.78 |

VILLAGE OF MARIEMONT
BIWEEKLY AND MONTHLY PAYROLL ENDING NOVEMBER 25, 2023 AND NOVEMBER 30, 2023

Police Department

| | | | |
|---------------------------|---------|--------------------------------|-----------------|
| Richard D. Hines, Regular | 4608.80 | Rick Hines, Holiday | 460.88 |
| Paul Rennie, Holiday | 340.40 | Adam Geraci, Vacation | 510.60 |
| Adam Geraci, Vacation | 510.60 | Adam Geraci, Comp | 127.65 |
| Adam Geraci, Holiday | 340.40 | Nick Pittsley, Holiday | 392.00 |
| Dave Roberts, Holiday | 333.60 | Emily Howell, Holiday | 320.00 |
| Emily Howell, Overtime | 360.00 | Rachel Hays, Comp | 133.50 |
| Rachel Hays, Holiday | 356.00 | Matt Kurtz, Vacation | 1702.00 |
| Matt Kurtz, Holiday | 340.40 | Matt Kurtz, Overtime | 63.83 |
| Dave Roberts, Regular | 3336.00 | Steve Watt, Holiday | 340.40 |
| Steve Watt, Overtime | 255.30 | Dorris Hallums, Crossing Guard | 296.10 |
| Paul Rennie, Regular | 3404.00 | Fred Romano SRO, Regular | 1758.96 |
| Matt Kurtz, Regular | 1702.00 | Steve Watt, Regular | 3148.70 |
| Tom Ostendarp, Sick | 1774.80 | Tom Ostendarp, Holiday | 394.40 |
| Adam Geraci, Regular | 2765.75 | Steve Watt, Comp | 255.30 |
| Dave Bailey, Regular | 420.00 | Dave Bailey, Overtime | 165.00 |
| Steve Watt, Overtime | 255.30 | Tom Ostendarp, Regular | 2169.20 |
| Rachel Hays, Regular | 3426.50 | Rachel Hays, Overtime | 267.00 |
| Fred Romano, Holiday | 195.44 | Judy Gerros, Crossing Guard | 297.15 |
| Emily Howard, Regular | 3200.00 | Fred Romano, Sick | 195.44 |
| Rachel Hays, Comp | 578.50 | Vikki Rose, Regular | 1695.00 |
| Nick Pittsley, Regular | 3209.50 | Nick Pittsley, Vacation | 710.50 |
| Vikki Rose, Vacation | 225.00 | Vikki Rose, Comp | 105.00 |
| Vikkie Rose, Holiday | 225.00 | Vikki Rose, Mayor's Court | 125.00 |
| | | Department Total | 46257.08 |

Paramedics/Fire

| | | | |
|--------------------------------------|---------|------------------------------------|-----------------|
| Jim Henderson, Supervisor Pay | 466.26 | Keary Henkener, PT, Regular | 727.92 |
| Tim Peaker, Supervisor Pay | 1407.60 | Matt Thompson, PT, Regular | 1455.84 |
| Tim Peaker, Holiday | 844.56 | Chadd Webb, Holiday | 727.92 |
| Bryan Schmidlapp, PT, Regular | 647.07 | Johnny Stewart, PT, Regular | 222.42 |
| Joe Lowry, PT, Regular | 727.92 | Eric Freeland, PT, Regular | 970.56 |
| Tim Linz, PT, Regular | 740.25 | David Huckaby, Holiday | 727.92 |
| Evan Dunkelman, PT, Regular | 707.70 | Brandon Manor, Supervisor Pay | 281.52 |
| Mike Washington, Jr., Supervisor Pay | 187.68 | Scott Ray, PT, Regular | 242.64 |
| Chad Webb, PT, Regular | 525.72 | Johnny Stewart, Regular | 485.28 |
| Pat Dixon, PT, Regular | 485.28 | Nick Guilkey, Supervisor Pay | 2355.84 |
| Pat Dixon, Supervisor Pay | 281.52 | Braydon Young, PT, Regular | 970.56 |
| Ryan Brown, PT, Regular | 727.92 | Jason Williams, Supervisor Pay | 2674.86 |
| Brandon Manor, PT, Regular | 970.56 | Dan Copeland, Assistant Fire Chief | 2884.62 |
| Matt Clark, Supervisor Pay | 1090.89 | Robert Mercer, PT, Regular | 1455.84 |
| Chris Miller, PT, Regular | 1455.84 | Josh Watren, Supervisor Pay | 1126.08 |
| Chris Miller, Holiday | 242.64 | Charles Weghorn, PT, Regular | 970.56 |
| David Huckleby, PT, Regular | 1213.20 | Rick Hines, Regular | 480.61 |
| Bryan Young, PT, Regular | 242.64 | Taylor Niemann, PT, Regular | 485.28 |
| Thomas Campbell, PT, Regular | 716.16 | Craig Coburn Supervisor Pay | 281.52 |
| Donald Scarpiniski, PT, Regular | 242.64 | Craig Coburn Holiday | 422.28 |
| Matthew Thompson, PT, Regular | 485.28 | Department Total | 33651.67 |

Maintenance Department

| | | | |
|-------------------------------|---------|----------------------------|---------|
| John M. Scherpenberg, Regular | 2998.08 | John Scherpenberg, Holiday | 333.12 |
| Ben James, Vacation | 241.36 | Ben James, Vacation | 241.36 |
| Kevin Schmid, Regular | 763.92 | Kevin Schmid, Vacation | 1273.20 |
| Ben James, Regular | 1930.88 | Mike Evanchyk, Regular | 2172.24 |

| | | | |
|------------------------|---------|-------------------------|-----------------|
| Jeremy Swader, Regular | 1795.20 | Mike Evanchyk, Sick | 241.36 |
| Jeremy Swader, Holiday | 241.36 | Kevin Schmid, Holiday | 509.28 |
| | | Department Total | 12949.10 |

| | | | |
|-----------------------------|---------|-------------------------|----------------|
| <u>Tax</u> | | | |
| Chuck Barlow, Regular | 1947.58 | Chuck Barlow, Admin. | 769.23 |
| Patty Lenhardt, PT, Regular | 525.00 | Chuck Barlow, Sick | 89.75 |
| Chuck Barlow, Holiday | 538.50 | Department Total | 3986.73 |

| | | | |
|------------------------------|---------|------------------------|----------------|
| <u>Administrative</u> | | | |
| Joanee B. Van Pelt, Regular | 2271.00 | Allison Uhrig, Regular | 1617.94 |
| Joanee Van Pelt, Council | 125.00 | Allison Uhrig, Sick | 108.72 |
| Joanee Van Pelt, Bereavement | 283.88 | Allison Uhrig, Council | 125.00 |
| Joanee Van Pelt, Holiday | 283.88 | Allison Uhrig, Holiday | 191.85 |
| | | Total | 5007.26 |

| | | | |
|-------------------------|----------|--------------|-----------------|
| <u>Building:</u> | | | |
| Rod Holloway | \$470.00 | Total | \$470.00 |

| | | | |
|-----------------------------|---------|---------------------------|------------------|
| <u>Miscellaneous</u> | | | |
| Chris Ertel | 2159.15 | Eli Wendler, IT (Various) | 757.86 |
| Randy York | 83.34 | Mike Lockhart | 1250.00 |
| Bill Brown | 666.63 | Susan Brownknight | 83.34 |
| Rob Bartlett | 83.34 | Marcy Lewis | 83.34 |
| Kelly Rankin | 83.34 | Matt Ayer | 83.34 |
| | | TOTAL | 107655.52 |

TO: Village Council and Mayor Brown
FROM: Finance Committee, Rob Bartlett - Chair
RE: Proposed Change to Salary Ordinances
DATE: December 12, 2023

The Finance Committee met on Tuesday, December 12, 2023 at 4:00 pm in Council Chambers to discuss the annual salary increases for Mariemont employees in 2024. Present at the meeting were Finance Committee members Rob Bartlett, Kelly Rankin, and Marcy Lewis. Also in attendance were Chuck Barlow, Joanee Van Pelt, Allison Uhrig, Rick Hines, Bob Van Stone and Ben James.

Salary data was collected from a number of neighboring communities of similar size to see how Mariemont's salaries compared for different roles. The goal of the committee is for Mariemont's roles to be in the middle of their salary range. To be clear, the salaries that are being voted on establish the maximum pay for each role and are based on what the marketplace is paying for that role. The salary ranges are not indicative of the performance of the person in the role. The direct manager is the person who manages the individual's salary based on performance using the salary ranges and the annual bonus. Attached are two documents which show where Mariemont's maximum salaries stand relative to the other communities, as well as an attachment with the proposed increase in the maximum salary for each role.

For full-time and part-time employees, the Finance Committee is recommending a base increase of 3%. For those roles that were not in the middle of the salary range, adjustments were made to the percent increase to move the roles closer to the average. The salary changes in the attached were unanimously approved by the committee. These changes would go into effect with the second pay period in April, which would start on April 14, 2024.

Respectfully Submitted,

Rob Bartlett, Chairman

Marcy Lewis, Vice-Chairman

Kelly Rankin, Member

Goal: our roles should pay close to the average of the same or similar roles in similar sized communities

| Role | Current Max | Proposed Max | % Increase | Comment |
|---------------------------------|--------------|--------------|------------|--|
| Department Heads | | | | |
| Police Chief | \$132,324.63 | \$136,294.37 | 3% | Pay is commensurate with other Police Chiefs who have multiple responsibilities |
| Tax Administrator | \$71,825.61 | \$73,262.12 | 2% | Highest paid of 2 communities. Bring closer to average salary |
| Fiscal Officer | \$40,000.00 | \$40,000.00 | 0% | Salary just set in November, 2023 |
| Senior Administrative Assistant | \$73,804.96 | \$76,019.11 | 3% | When this role is consolidated with the Fiscal Officer role, we will reset the salary to the average for Fiscal Officers |
| Maintenance Superintendent | \$86,618.87 | \$77,250.00 | NA | Highest among 4 communities. With turnover in the role, resetting to projected average among other 3 communities |
| Police Department | | | | |
| Lieutenant | \$102,541.99 | \$105,874.60 | 3.25% | #5 out of 8 communities and 2% below average. Slightly larger to get closer to average salary excluding Mariemont |
| Sargent | \$94,853.44 | \$97,936.18 | 3.25% | #4 out of 7 communities and 1% below average. Slightly larger to get closer to average salary excluding Mariemont |
| Patrolman | \$88,496.19 | \$91,151.08 | 3% | #5 of 8 communities, but slightly above average salary excluding Mariemont |
| Police Staff Assistant | \$60,351.00 | \$62,161.53 | 3% | #4 of 8 communities and equal to average |
| School Resource Officer | \$59,646.36 | \$61,435.75 | 3% | No benchmark. Chief Hines believes 3% is sufficient |
| Crossing Guard | \$14.15/hr | \$14.57/hr | 3% | No benchmark. Chief Hines believes 3% is sufficient |
| Fire Department | | | | |
| Assistant Fire Chief | \$75,000 | \$92,018 | 22.7% | 2024 is a full time salary; current Assistant Fire Chief is working 30 hours/week, so well within range |
| Fire: EMT Step 1 | \$14.92/hr | \$15.26/hr | 2.25% | Preference is to invest more in Medic roles |
| Fire: EMT Step 2 | \$15.75/hr | \$16.10/hr | 2.25% | Preference is to invest more in Medic roles |

| | | | | |
|--------------------------------------|-------------|-------------|-------|---|
| Fire: Medic Step 2 | \$20.22/hr | \$20.88/hr | 3.25% | #4 out of 7 communities, 1% below average |
| Fire: Lieutenant | \$23.46/hr | \$24.22/hr | 3.25% | #4 out of 7 communities, 1% below average |
| Fire: Captain | \$24.54/hr | \$25.34/hr | 3.25% | #4 out of 7 communities, 1% below average |
| Service Department | | | | |
| Labor Mechanic | \$32.34/hr | \$32.34/hr | 0% | This role will not be filled in 2024 |
| Service Department Laborers | \$30.18/hr | \$31.09/hr | 3% | #2 of 4 communities. Very close to #1 and #3 |
| Other Roles | | | | |
| Administrative Assistant | \$49,874.66 | \$51,495.59 | 3.25% | #2 of 3 communities. 3% below average |
| Village Engineer | \$55.73/hr | \$57.40/hr | 3% | |
| Village Engineer | \$1,500 | \$1,500 | 0% | Prioritize increase in hourly rate |
| Zoning Officer | \$20.00/hr | \$21.00/hr | 5% | #2 of 3 communities. Did not receive pay increase last year |
| IT Administrator | \$44.58/hr | \$44.58/hr | 0% | IT support to be contracted out in 2024 |
| Part-Time Tax Clerk | \$21.00/hr | \$21.50/hr | 2.4% | To enable pay increase to \$21/hr in 2024 |
| Swim Pool | | | | |
| Swim Pool Manager | \$15,000 | \$15,450 | 3% | Proposed by Pool Commission |
| Swim Pool Assistant Manager | \$15.00/hr | \$15.45/hr | 3% | Proposed by Pool Commission |
| Swim Pool Lifeguards | \$13.50/hr | \$13.91/hr | 3% | Proposed by Pool Commission |
| Snack/Gate (16 years old or younger) | \$9.50/hr | \$9.79/hr | 3% | Proposed by Pool Commission |
| Snack/Gate (older than 16) | \$10.10/hr | \$10.45/hr | 3.5% | 2024 Ohio minimum wage for those over age 16 |

2022 Salary for Other Full Time Employees

| Agency | Tax | | Admin | | Payroll/ | | Maintenance | | Zoning Officer |
|---|----------------------------|----------------------------|----------------|-------------------|----------------------------|------------------|--------------------------|------------|-------------------|
| | Administrator | Assistant | Clerk | Fiscal Officer | Superintendent | Mechanic (\$/hr) | Laborers (\$/hr) | | |
| Terrace Park* | | \$45,000 | | \$45,000 | \$68,700 | \$29.58 | | volunteer | |
| Fairfax | \$46,155 | | | \$71,027 | \$77,250 | \$29.06 | | \$30.00/hr | |
| Newtown | | \$58,240 | | \$72,800 | \$74,880 | \$25.50 | | | |
| Mariontown* | \$71,826 | \$49,875 | \$73,805 | \$40,000 | \$86,619 | \$29.30 | | \$20.00/hr | |
| Mariontown Rank average excl M'mont M'mont Diff vs. avg | #1 of 2 \$46,155 56% | #2 of 3 \$51,620 -3% | #1 of 4 17% | \$62,942 | #1 of 4 \$73,610 18% | #1 of 1 | #2 of 4 \$28.05 4% | #2 of 3 | |

Terrace Park Admin Assistant is also their Fiscal Officer
 Mariontown's Fiscal Officer is a part time role + Payroll/Clerk role
 Newtown Fiscal Officer also oversees outsourcing of tax administration

2024 Salary Survey for Police and Fire

| Police Comparable Agencies: | | 2023 Salaries | | | | | | | | | | | | | | |
|-----------------------------|-------|---------------|-----------|-----------|----------|---------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-------------|-------------|-------------|-------------|
| Agency | Union | Chief | Lieut. | Sgt. | P.O. | Clerk (\$/hr) | Last Salary Increase | 2022 Increase Percent | 2023 Increase Percent | 2024 Increase Percent | 2023 Mariemont # roles | 2024 Mariemont # roles | 2023 Salary | 2024 Salary | 2023 Cost | 2024 Cost |
| Wyoming | Y | \$128,645 | \$115,000 | \$103,445 | \$89,963 | \$61,818 | 3/2023 | 3% | 3.50% | 3.50% | 1 | 1 | \$132,325 | \$136,295 | \$132,325 | \$136,295 |
| Terrace Park** | N | \$130,964 | \$101,316 | \$93,681 | \$86,940 | \$53,560 | 3/2023 | 2% | 3% | 3% | 2 | 2 | \$102,542 | \$105,875 | \$205,084 | \$211,749 |
| Madeira | Y | \$122,000 | \$106,683 | \$91,977 | \$83,883 | \$51,000 | 3/2023 | 3% | 7% | 3.25 | 1 | 1 | \$94,853 | \$97,936 | \$94,853 | \$195,871 |
| Fairfax | N | \$108,228 | \$100,113 | \$91,998 | \$83,883 | \$59,280 | 4/2023 | 3% | 3% | 3% | 6 | 6 | \$88,496 | \$91,151 | \$530,976 | \$455,754 |
| Amberley Village* | N | \$152,969 | \$106,683 | \$98,302 | \$92,500 | \$64,500 | 4/2023 | 4% | 4% | 5-5.5% | 1 | 1 | \$60,351 | \$62,162 | \$60,351 | \$62,162 |
| Evendale | N | \$132,392 | \$113,932 | \$103,575 | \$91,659 | \$73,986 | 1/2023 | 1% | 6.50% | 4.00% | | | | | \$1,023,589 | \$1,061,831 |
| Glendale | N | \$104,000 | \$91,458 | \$84,323 | \$77,875 | \$58,011 | 3/2023 | 2% | 5% | 5% | | | | | | |
| Mariemont* | N | \$132,325 | \$102,542 | \$94,853 | \$88,496 | \$60,351 | 4/2023 | 3% | 3% | 3% | | | | | | |
| Mariemont Rank | | #3 of 8 | #5 of 8 | #4 of 7 | #5 of 8 | #4 of 8 | | | | | | | | | | |
| average excl. M'mont | | \$125,600 | \$105,026 | \$95,887 | \$87,828 | \$60,308 | | | | | | | | | | |
| M'mont Diff vs. avg | | 5% | -2% | -1% | 1% | 0% | | | | | | | | | | |
| Standard Deviation | | \$14,379 | \$7,174 | \$6,287 | \$4,665 | \$6,571 | | | | | | | | | | |
| M'mont # std dev | | 0.5 | -0.3 | -0.2 | 0.1 | 0.0 | | | | | | | | | | |

*Note: Amberley Village and Mariemont administer both the PD and FD
 **Terrace Park Police Chief is also Administrator for the Village

| Comparisons for Fire | | Asst.Chief | | EMT | | Medic | |
|-----------------------|--|------------|--|---------|---------|---------|-------|
| Deer Park-Silverton | | | | 17.50 | 17.00 | 19.50 | 20.00 |
| Little Miami | | | | | | | |
| Milford | | | | | | | |
| Madeira-Indian Hill | | | | 17.22 | | 21.38 | |
| Anderson Twp | | | | 15.75 | 20.22 | 20.22 | |
| Mariemont | | | | 20.89 | 24.31 | 24.31 | |
| Harrison | | | | 18.92 | 19.92 | 19.92 | |
| Delhi | | | | 19.00 | 22.00 | 22.00 | |
| Montgomery | | | | 16.50 | 20.00 | 20.00 | |
| Deerfield Twp | | | | | | | |
| Cheviot | | | | #8 of 8 | #4 of 8 | #4 of 8 | |
| Mariemont Rank | | | | \$18.15 | \$21.02 | \$21.02 | |
| average excl. M'mont | | | | -13% | -4% | -4% | |
| M'mont Diff vs. avg | | | | | | | |
| average excl Harrison | | | | 17.69 | 20.47 | 20.47 | |
| M'mont Diff vs. avg | | | | -11% | -1% | -1% | |

Assistant Fire Chief currently being paid \$75,005, works 30 hours/wk
 2023 Rate \$14.92 New Rate \$15.26
 % Increase 2.25%
 EMT Step 1 \$16.10
 EMT Step 2 \$15.75 2.25%
 Medic Step 2 \$20.22 3.25%
 Supervisor 2 \$23.46 3.25%
 Lieutenant \$24.22 3.25%
 Captain \$24.22 3.25%
 \$25.34

Increase in Salary spending = \$38,242
 2023 salary \$59,646
 2024 salary \$61,436
 % Increase 3.00%
 2023 Cost \$14,15/hr
 2024 Cost \$14.57/hr

TO: Village Council and Mayor Brown

FROM: Safety Committee, Matthew Ayer – Chair

RE: Review Pool Rates Recommended by Pool Commission

Date: December 12, 2023

The Safety Committee met on Tuesday December 12, 2023 at 5:30 pm. Present at the meeting were Safety Committee members Matthew Ayer (Chair), Rob Bartlett (Vice Chair), and Randy York (Member).

The Safety Committee unanimously agreed to recommend to Council the adoption of the Pool Commission’s suggested rates, and to have legislation prepared for the December 18, 2023 meeting.

The Pool Commission is planning to commence its membership drive beginning in January. For that reason, it is recommended to pass the Ordinance as an emergency.

| 2024 MARIEMONT POOL MEMBERSHIP FEES & DAILY PASS RATES | | | | |
|---|---------------------------------------|--------------------------------|-------------------|-------------|
| Village of Mariemont Residents | | | | |
| Season Memberships | | | | Daily Pass |
| Family | Family & Babysitter | Individual (Adult or Child) | Senior Individual | |
| \$469 | \$589 | \$199 | \$179 | \$15 |
| School District Residents Outside Village of Mariemont | | | | |
| Season Memberships | | | | Daily Pass |
| Family Season Membership | Family & Babysitter Season Membership | Individual (Adult or Child) | Senior Individual | |
| \$549 | \$699 | \$249 | \$215 | \$18 |

Swim Team: \$100

Swim Lessons: \$75

Respectfully Submitted,

----- Matthew Ayer, Chair

----- Rob Bartlett (Vice Chair)

----- Randy York (Member)

TO: Village Council and Mayor Brown

FROM: Safety Committee, Matthew Ayer – Chair

RE: Hamilton County Waste Reduction Innovation Grant (WRIG) Opportunity

Date: December 14, 2023

.....
The Safety Committee met on Thursday December 14, 2023 at 5:00 pm. Present at the meeting were Safety Committee members Matthew Ayer (Chair) and Rob Bartlett (Vice Chair).

The Committee discussed the opportunity to apply for a WRIG grant to purchase and install a water bottle filling station at the Pool. The grant requires a 25% local match. The total installed cost for the unit is between \$2,000 and \$3,000. Matt would firm up an estimate for the installation before preparing the grant application for signature by the Mayor.

The grant has no firm application date, it is a “rolling” grant, with awards given continuously with available funds for qualifying projects. However, submitting an application immediately will help make it possible to install the unit for the upcoming season. For that reason, it is recommended to pass a Resolution as an emergency. The Committee recommends applying for this grant.

Respectfully Submitted,

----- Matthew Ayer, Chair

----- Rob Bartlett (Vice Chair)

TO: Council, Village of Mariemont
FROM: Public Works & Services Committee
DATE: November 30, 2023
SUBJECT: Street bid recommendations for 2024

.....
The Public Works & Service Committee met on November 30th at 4:00 PM to discuss recommendation of street projects to go to bid for 2024. In attendance were the Committee Chairperson Kelly Rankin, Committee member Rob Bartlett, Committee Member Randy York, Councilperson elect Bob Van Stone and Village Engineer Chris Ertel.

Discussion was had to submit the previously recommended 2024 road projects for bid.

Also, Building Administrator Rod Holloway had submitted photos regarding issues with various street conditions. Mr. Ertel requested time to review these conditions before making any recommendation.

The Committee recommends Village Engineer Chris Ertel request bids for the following 2024 street projects:

1. Pocahontas Ave (from Hiawatha to Wooster).
2. Grove Ave (to be shared with Columbia Township).
3. Pleasant St. Stormwater repair.
4. Significant street damage deemed needing repair as recommended by Village Engineer.

Legislation will need to be passed on an emergency in order to allow sufficient time for the bid process.

Respectfully submitted,

Kelly Rankin
Chairman

Rob Bartlett
Member

Randy York
Member

VILLAGE OF MARIEMONT

RESOLUTION NO. R- -23

TO REAPPOINT LOUISE SCHOMBURG AS A MEMBER OF THE PARKS ADVISORY BOARD FOR THE CALENDAR YEARS OF 2024 AND 2025

WHEREAS, Council is of the opinion that it would be in the best interest of the Village of Mariemont to reappoint Louise Schomburg to the Parks Advisory Board; and

WHEREAS, Louise Schomburg wishes to contribute her time and energies in this capacity to the betterment of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO CONCURRING

SECTION I. That Council confirms the Mayor's reappointment of Louise Schomburg to the Parks Advisory Board for the calendar years of 2024 and 2025.

Passed: December 18, 2023

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Interim Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: at the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 19th day of December 2023.

Kelly I. Rankin, Interim Fiscal Officer

VILLAGE OF MARIEMONT

RESOLUTION NO. R- -23

TO APPOINT ALICIA STOCK AS A MEMBER OF THE POOL COMMISSION FOR
THE CALENDAR YEARS 2024 and 2025

WHEREAS, Council is of the opinion that it would be in the best interest of the Village of Mariemont to appoint Alicia Stock, to the Pool Commission; and

WHEREAS, Alicia Stock wishes to contribute her time and energies in this capacity to the betterment of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO CONCURRING

SECTION I. That Council confirms the Mayor's appointment of Alicia Stock to the Pool Commission for the calendar years 2024 and 2025.

Passed: December 18, 2023

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Interim Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: at the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 19th day of December 2023.

Kelly I. Rankin, Interim Fiscal Officer

VILLAGE OF MARIEMONT

RESOLUTION NO. R- -24

**TO APPOINT TIM WILEY AS A MEMBER OF THE POOL COMMISSION FOR THE
CALENDAR YEARS 2024 AND 2025**

WHEREAS, Council is of the opinion that it would be in the best interest of the Village of Mariemont to appoint Tim Wiley to the Pool Commission; and

WHEREAS, Tim Wiley wishes to contribute his time and energies in this capacity to the betterment of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO
CONCURRING

SECTION I. That Council confirms the Mayor's appointment of Tim Wiley to the Pool Commission for the calendar years of 2024 and 2025.

Passed: January 22, 2024

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of Council of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: at the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 23rd day of January 2024.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT

RESOLUTION NO. R- -24

TO APPOINT DAVE MIDDLETON AS A NON-VOTING MEMBER OF THE TREE
ADVISORY BOARD FOR THE CALENDAR YEARS 2024 AND 2025

WHEREAS, Council is of the opinion that it would be in the best interest of the Village of Mariemont to appoint Dave Middleton to the Tree Advisory Board; and

WHEREAS, Dave Middleton wishes to contribute his time and energies in this capacity to the betterment of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO
CONCURRING

SECTION I. That Council confirms the Mayor's appointment of Dave Middleton to the Tree Advisory Board for the calendar years 2024 and 2025.

Passed: January 8, 2024

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: at the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 9th day of January 2024.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT

RESOLUTION NO. R- -24

TO APPOINT LARRY GRAY AS A VOTING MEMBER OF THE TREE ADVISORY BOARD FOR THE CALENDAR YEAR 2024

WHEREAS, Council is of the opinion that it would be in the best interest of the Village of Mariemont to appoint Larry Gray to the Tree Advisory Board; and

WHEREAS, Larry Gray wishes to contribute his time and energies in this capacity to the betterment of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO CONCURRING

SECTION I. That Council confirms the Mayor's appointment of Larry Gray to the Tree Advisory Board for the calendar year 2024.

Passed: January 8, 2024

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: at the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 9th day of January 2024.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT

RESOLUTION NO. R- 24

TO APPOINT STEVE PIPKIN AS A NON-VOTING MEMBER OF THE TREE
ADVISORY BOARD FOR THE CALENDAR YEAR 2024

WHEREAS, Council is of the opinion that it would be in the best interest of the Village of Mariemont to appoint Steve Pipkin to the Tree Advisory Board; and

WHEREAS, Steve Pipkin wishes to contribute his time and energies in this capacity to the betterment of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO
CONCURRING

SECTION I. That Council confirms the Mayor's appointment of Steve Pipkin to the Tree Advisory Board for the calendar year 2024.

Passed: January 8, 2024

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: at the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 9th day of January 2024.

Kelly I., Fiscal Officer

VILLAGE OF MARIEMONT

RESOLUTION NO. R- -24

TO REAPPOINT MARIANNE PRUE AS A NON-VOTING MEMBER OF THE TREE
ADVISORY BOARD FOR THE CALENDAR YEAR 2024

WHEREAS, Council is of the opinion that it would be in the best interest of the Village of Mariemont to reappoint Marianne Prue to the Tree Advisory Board; and

WHEREAS, Marianne Prue wishes to contribute her time and energies in this capacity to the betterment of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO CONCURRING

SECTION I. That Council confirms the Mayor's reappointment of Marianne Prue to the Tree Advisory Board for the calendar year 2024.

Passed: January 8, 2024

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: at the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building, Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 9th day of January 2024.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT, OHIO

RESOLUTION NO. R-____-23

TO ENTER INTO CONTRACT WITH H. HAFNER & SONS, INC. FOR BRUSH,
GRAVEL, DIRT CONSTRUCTION FILL AND LEAF DUMPING IN
CONSIDERATION FOR MONEY AND THE RIGHT TO FARM PART OF THE
SOUTH 80 ACRES

WHEREAS, Council does not have to go out for bids for an amount under \$50,000; and

WHEREAS, the Maintenance Superintendent for the Village of Mariemont has recommended that we continue the contractual agreement with H. Hafner & Sons, Inc. as set forth herein.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF
THE VILLAGE OF MARIEMONT, STATE OF OHIO, A
MAJORITY OF THE MEMBERS DULY ELECTED THERETO
CONCURRING:**

SECTION I. Hafner agrees to accept, at a location outside the Village, all Village leaves and brush, at no cost, so long as the Village purchases mulch from H. Hafner & Sons, Inc. otherwise all single axle loads of Village brush for \$25.00 per load, gravel and dirt for \$10.00 per load, large wood that cannot be ground into chips, construction debris, demolition debris and other items not heretofore specified, such as desks, scrap metal, etc. for \$50.00 per load; to plow the garden plots each spring in the south 80 acres at no charge in return for which it may farm the tillable portion of the south 80 acres, excluding the garden plots; and not to remove any top soil from the south 80 acres. This agreement shall run from January 1, 2024 to December 31, 2033 but may be terminated by either party or by order or regulation of any governmental agency without penalty at any time.

SECTION II. That the Mayor and Fiscal Officer are hereby authorized to enter into a written contract with H. Hafner & Sons, Inc. as set forth above for the aforementioned price.

SECTION III. That the Fiscal Officer be and is hereby authorized to pay H. Hafner & Sons, Inc. as set forth above and to charge the same to Account number 1000-320-399-0000.

SECTION IV. That this Resolution shall go into effect at the earliest date allowed by law.

Passed: December 18, 2023

William A. Brown, Mayor

ATTEST:

I agree to the terms of Section I above:

Justin L. Cooper, President
H. Hafner & Sons, Inc.

I, Kelly I. Rankin, Interim Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing Ordinance was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building. Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 19th day of December 2023.

Kelly I. Rankin, Interim Fiscal Officer

VILLAGE OF MARIEMONT

RESOLUTION NO. R- ___-23

**A RESOLUTION AUTHORIZING THE VILLAGE OF MARIEMONT TO APPLY FOR A 2024 SAVING AMERICA'S TREASURES ("SAT") FEDERAL GRANT FOR THE FAMILY STATUARY PROJECT;
AND TO DECLARE AN EMERGENCY.**

WHEREAS, the Village of Mariemont, in cooperation with The Mariemont Preservation Foundation, has undertaken a Centennial Campaign to preserve the Family Statuary Group at Dale Park by constructing a shelter over the Family Statuary and to make other enhancements to the park that increase accessibility while preserving and enhancing the aesthetics of the park; and

WHEREAS, the Village of Mariemont and the Mariemont Preservation Foundation executed an Agreement on July 12, 2022 relative to the improvements and construction to be made and the payment therefore; and

WHEREAS, Council for the Village of Mariemont believes it is in the best interest of the Village of Mariemont to preserve the Family Statuary Group by adding a structure and to make hardscape and landscape improvements to this section of Dale Park.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, HAMILTON COUNTY, OHIO, TWO THIRDS OF THE MEMBERS ELECTED THERETO CONCURRING:

SECTION I. That the Village of Mariemont approves filing of an application for a Saving America's Treasures Federal Grant for The Family Statuary Project.

SECTION II. That the Mayor is hereby authorized and directed to execute and file an application with the Saving America's Treasures Federal Grant and to provide all information and documentation required to become eligible for possible funding assistance. The Village of Mariemont and the Mariemont Preservation Foundation agree to obligate the funds required to satisfactorily complete the proposed project and become eligible for reimbursement under the terms of the Saving America's Treasures Grant program, all as set forth in the certain agreement by and between the Village of Mariemont and Mariemont Preservation Foundation dated July 12, 2022, which is attached hereto and incorporated herein.

SECTION III. That this Resolution is hereby declared to be an emergency for the immediate preservation of the public peace, health, and safety and should go into immediate effect upon passage. The reason for the emergency is to file an application by the deadline of December 19, 2023.

Passed: December 18, 2023

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing Resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building. Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen day commencing on the 19th day of December 2023.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT

R- -23

RESOLUTION APPROVING GRANT APPLICATION WITH HAMILTON COUNTY SOLID WASTE DISTRICT FOR A WATER FILLING STATION AT THE MARIEMONT POOL AND TO DECLARE AN EMERGENCY

WHEREAS, the Village of Mariemont (Village) owns and operates a municipal swimming pool; and

WHEREAS, pool members have expressed a desire for the pool to add a filtered, refrigerated water bottle filling station; and

WHEREAS, Hamilton County Solid Waste District offers a Waste Reduction Innovation Grant (WRIG) program that has funded installation of water bottle filling stations; and

WHEREAS, the project cost is approximately \$3,000, of which a WRIG would fund \$2,250 (75 percent), and the Village would match \$750 (25%); and

WHEREAS, the Village has been a leader in recycling and source reduction in Hamilton County; and

WHEREAS, the project would provide value in source reduction and community awareness, and would enhance the health and well-being of Village pool users;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, HAMILTON COUNTY, OHIO, TWO THIRDS OF THE MEMBERS ELECTED THERETO CONCURRING

SECTION I. That the Village of Mariemont approves filing this application for financial assistance in connection with the water filling station for the Mariemont Pool.

SECTION II. That this Resolution is hereby declared to be an emergency for the immediate preservation of the public peace, health, and safety and should go into immediate effect upon passage. The reason for the emergency is to file an application by the required deadline.

Passed: December 18, 2023

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing Resolution was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building. Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen day commencing on the 19th day of December 2023.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT, OHIO

RESOLUTION NO. 0-____-23

TO AUTHORIZE THE SOLICITATION OF BIDS FOR 2024 STREET REPAIRS; AND TO DECLARE
EMERGENCY

WHEREAS, the Public Works and Service Committee recommends that bids be solicited in order to contract for the repair of specified streets within the Village.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, HAMILTON COUNTY, OHIO, TWO THIRDS OF THE MEMBERS ELECTED THERETO CONCURRING:

SECTION I. That the Village of Mariemont approves the solicitation of bids in order to repair the following streets in accordance with the Village Engineer's recommendations:

- Grove Avenue from Cambridge Avenue to the Corporation Line with Columbia Township/Cincinnati
- Pocahontas Avenue from Wooster Pike to Hiawatha Avenue
- Pleasant Street Stormwater pipe replacement
- 7003 Rowan Hill Drive (pavement patch)

SECTION II. That the Village Engineer is hereby authorized to prepare the bid specifications and the Fiscal Officer is authorized to advertise for said bids.

SECTION III. That such advertising shall be done in a newspaper of general circulation.

SECTION IV. That the Fiscal Officer is hereby authorized to pay for said advertising.

SECTION V. That this Resolution is hereby declared to be an emergency for the immediate preservation of the public peace, health, and safety and should go into immediate effect upon passage. The reason for this emergency is due to the fact that bids need to be solicited quickly in order to obtain the best possible pricing and also to insure that the work to be performed in connection with the street repair be performed when optimum weather conditions exist.

Passed: December 18, 2023.

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing Ordinance was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building. Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 19th day of December 2023.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT, OHIO

RESOLUTION R-____-23

RESOLUTION TO UPDATE SWIMMING POOL FEES FOR CALENDAR YEAR 2024; AND TO DECLARE EMERGENCY

WHEREAS, the Health and Recreation Committee met and assessed the maintenance and rehabilitation priorities for the Village pool in advance of the 2024 season and has recommended an increase in the fee structure for the 2024 season based upon need and projected return; and

WHEREAS, Council believes it is in the best interest of the Village of Mariemont that swim pool fees be increased to assist with the maintenance and rehabilitation of the pool for the 2024 season.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, HAMILTON COUNTY, OHIO, TWO THIRDS OF THE MEMBERS ELECTED THERETO CONCURRING:

SECTION I. That the following increase in fees schedule shall be implemented:

| Mariemont Pool 2024 Membership Fee Schedule | Individual Daily Pass | Individual Membership* Adult or Child | Senior Membership** | Family Season Membership | Family plus Babysitter Membership *** | Non-member daily pass for 2 or more of the same household – rate per person | Swim team | Swim Lessons |
|---|-----------------------|---------------------------------------|---------------------|--------------------------|---------------------------------------|---|-----------|--------------|
| 2024 Village Resident Membership fees | \$15 | \$199 | \$179 | \$469 | \$589 | \$15 | \$100 | \$75 |
| 2024 Mariemont School District Resident Membership Fees | \$18 | \$249 | \$215 | \$549 | \$699 | \$18 | \$100 | \$75 |
| # of Free Guest Passes | 0 | 4 | 4 | 10 | 10 | 0 | 0 | 0 |

Free guest passes with membership

All guests must be accompanied by a Mariemont Village or School District Resident

*Individual memberships are available to Mariemont or Mariemont School District Residents aged 9 or older on or before May 28, 2023;

**Senior memberships are available to Village of Mariemont or Mariemont School District residents aged 65 or older on or before May 28, 2023.

SECTION II. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety and welfare of the citizens of the Village of Mariemont and shall take effect immediately. The reason for the said emergency is so the necessary marketing materials may be prepared for the membership drive in January 2024.

Passed: December 18, 2023

William A. Brown, Mayor

ATTEST:

I, Kelly I. Rankin, Fiscal Officer for the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing Ordinance was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building. Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 19th day of December 2023.

Kelly I. Rankin, Fiscal Officer

VILLAGE OF MARIEMONT, OHIO

ORDINANCE NO. 0-____-23

ORDINANCE AMENDING CERTAIN PROVISIONS OF THE VILLAGE INCOME TAX CODE, TO WIT: SECTIONS 98.01 et seq., OF THE MARIEMONT CODE OF ORDINANCES; AND TO DECLARE EMERGENCY

WHEREAS, the 135th General Assembly of the State of Ohio has amended certain sections of the Ohio Revised Code with regard to Municipal Income Tax (the “Amendments”) and those Amendments were signed into law by Governor Mike Dewine on July 3, 2023; and

WHEREAS, the Village of Mariemont, Ohio is accordingly required to adopt the Amendments into its own Income Tax Code by ordinance or resolution;

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE VILLAGE OF MARIEMONT, STATE OF OHIO, A MAJORITY OF THE MEMBERS DULY ELECTED THERETO CONCURRING:

SECTION I. That Chapter 98 of the Mariemont Code of Ordinances is hereby amended as follows:

§ 98.01 AUTHORITY TO LEVY TAX; PURPOSE OF TAX.

(A) To provide funds for the purposes of general municipal operations, maintenance, new equipment, extension and enlargement of municipal services and facilities and capital improvements, Mariemont hereby levies an annual municipal income tax on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided.

(B)(1) The annual tax is levied at a rate of 1.25%. The tax is levied at a uniform rate on all persons residing in or earning or receiving income in Mariemont. The tax is levied on income, qualifying wages, commissions and other compensation, and on net profits as hereinafter provided in § 98.03 and other sections as they may apply.

(2) [Intentionally left blank.]

(C) The tax on income and the withholding tax established by this chapter are authorized by Article XVIII, Section 3 of the Ohio Constitution. The tax is levied in accordance with, and is intended to be consistent with, the provisions and limitations of R.C. Chapter 718. This chapter is effective for tax years beginning on and after January 1, 2016. Municipal taxable years beginning on or before December 31, 2015, are subject to the income tax ordinance and amendments thereto, and rules and regulations and amendments thereto, as they existed before January 1, 2016.

§ 98.02 DEFINITIONS.

(A) Any term used in this chapter that is not otherwise defined in this chapter has the same meaning as when used in a comparable context in laws of the United States relating to federal income taxation or in R.C. Title LVII, unless a different meaning is clearly required. If a term used in this chapter that is not otherwise defined in this chapter is used in a comparable context in both the laws of the United States relating to federal income tax and in R.C. Title LVII and the use is not consistent, then the use of the term in the laws of the United States relating to federal income tax shall control over the use of the term in R.C. Title LVII.

(B) The singular shall include the plural, and the masculine shall include the feminine and the gender-neutral.

(C) As used in this chapter:

(1) **ADJUSTED FEDERAL TAXABLE INCOME**, for a person required to file as a C corporation, or for a person that has elected to be taxed as a C corporation under division (C)(24)(e) of this section, means a C corporation's federal taxable income before net operating losses and special deductions as determined under the Internal Revenue Code, adjusted as follows:

(a) Deduct intangible income to the extent included in federal taxable income. The deduction shall be allowed regardless of whether the intangible income relates to assets used in a trade or business or assets held for the production of income;

(b) Add an amount equal to 5% of intangible income deducted under division (C)(1)(a) of this section, but excluding that portion of intangible income directly related to the sale, exchange, or other disposition of property described in section 1221 of the Internal Revenue Code;

(c) Add any losses allowed as a deduction in the computation of federal taxable income if the losses directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

(d)1. Except as provided in division (C)(1)(d)2. of this section, deduct income and gain included in federal taxable income to the extent the income and gain directly relate to the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code;

2. Division (C)(1)(d)1. of this section does not apply to the extent the income or gain is income or gain described in section 1245 or 1250 of the Internal Revenue Code.

(e) Add taxes on or measured by net income allowed as a deduction in the computation of federal taxable income;

(f) In the case of a real estate investment trust or regulated investment company, add all amounts with respect to dividends to, distributions to, or amounts set aside for or credited to the benefit of investors and allowed as a deduction in the computation of federal taxable income;

(g) Deduct, to the extent not otherwise deducted or excluded in computing federal taxable income, any income derived from a transfer agreement or from the enterprise transferred under that agreement under R.C. § 4313.02;

(h) Deduct exempt income to the extent not otherwise deducted or excluded in computing adjusted federal taxable income;

(i) Deduct any net profit of a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that net profit in the group's federal taxable income in accordance with § 98.05(V)(3)(b);

(j) Add any loss incurred by a pass-through entity owned directly or indirectly by the taxpayer and included in the taxpayer's federal taxable income unless an affiliated group of corporations includes that loss in the group's federal taxable income in accordance with § 98.05(V)(3)(b).

If the taxpayer is not a C corporation, is not a disregarded entity that has made an election described in division (C)(48)(b) of this section, is not a publicly traded partnership that has made the election described in division (C)(24)(e) of this section, and is not an individual the taxpayer shall compute adjusted federal taxable income under this section as if the taxpayer were a C corporation, except guaranteed payments and other similar amounts paid or accrued to a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deductible expense unless such payments are in consideration for the use of capital and treated as payment of interest under section 469 of the Internal Revenue Code or United States Treasury regulations. Amounts

paid or accrued to a qualified self-employed retirement plan with respect to a partner, former partner, shareholder, former shareholder, member, or former member of the taxpayer, amounts paid or accrued to or for health insurance for a partner, former partner, shareholder, former shareholder, member, or former member, and amounts paid or accrued to or for life insurance for a partner, former partner, shareholder, former shareholder, member, or former member shall not be allowed as a deduction.

Nothing in division (C)(1) of this section shall be construed as allowing the taxpayer to add or deduct any amount more than once or shall be construed as allowing any taxpayer to deduct any amount paid to or accrued for purposes of federal self-employment tax.

(2)(a) **ASSESSMENT.** A written finding by the Tax Administrator that a person has underpaid municipal income tax, or owes penalty and interest, or any combination of tax, penalty, or interest, to the municipal corporation that commences the person's time limitation for making an appeal to the Board of Review pursuant to § 98.21, and has "ASSESSMENT" written in all capital letters at the top of such finding.

(b) **ASSESSMENT** does not include a notice denying a request for refund issued under § 98.09(C)(3), a billing statement notifying a taxpayer of current or past-due balances owed to the municipal corporation, the Tax Administrator's request for additional information, a notification to the taxpayer of mathematical errors, or the Tax Administrator's other written correspondence to a person or taxpayer that does not meet the criteria prescribed by division (C)(2)(a) of this section.

(3) **AUDIT.** The examination of a person or the inspection of the books, records, memoranda, or accounts of a person, ordered to appear before the Tax Administrator, for the purpose of determining liability for a municipal income tax.

(4) **BOARD OF REVIEW.** The board constituted to hear appeals of municipal income tax matters, which is the entity created under § 98.21.

(5) **CALENDAR QUARTER.** The three-month period ending on the last day of March, June, September, or December.

(6) **CASINO OPERATOR** and **CASINO FACILITY.** Have the same meanings as in R.C. § 3772.01.

(7) **CERTIFIED MAIL, EXPRESS MAIL, UNITED STATES MAIL, POSTAL SERVICE,** and similar terms include any delivery service authorized pursuant to R.C. § 5703.056.

(8) **DISREGARDED ENTITY.** A single member limited liability company, a qualifying subchapter S subsidiary, or another entity if the company, subsidiary, or entity is a disregarded entity for federal income tax purposes.

(9) **DOMICILE.** The true, fixed, and permanent home of a taxpayer and to which, whenever absent, the taxpayer intends to return. A taxpayer may have more than one residence but not more than one domicile.

(10) **EMPLOYEE.** An individual who is an employee for federal income tax purposes.

(11) **EMPLOYER.** A person that is an employer for federal income tax purposes.

(12) **EXEMPT INCOME.** All of the following:

(a) The military pay or allowances of members of the armed forces of the United States or members of their reserve components, including the national guard of any state.

(b) Intangible income.

(c) Social security benefits, railroad retirement benefits, unemployment compensation, pensions, retirement benefit payments, payments from annuities, and similar payments made to an employee or to the beneficiary of an employee under a retirement program or plan, disability payments received from private industry or local state, or federal governments or from charitable, religious or educational organizations, and the proceeds of sickness, accident, or liability insurance policies. As used in division (C)(12)(c) of this section, *UNEMPLOYMENT COMPENSATION* does not include supplemental unemployment compensation described in section 3402(o)(2) of the Internal Revenue Code.

(d) The income of religious, fraternal, charitable, scientific, literary, or educational institutions to the extent such income is derived from tax-exempt real estate, tax-exempt tangible or intangible property, or tax-exempt activities.

(e) Compensation paid under R.C. § 3501.28 or 3501.36 to a person serving as a precinct election official to the extent that such compensation does not exceed \$1,000 for the taxable year. Such compensation in excess of \$1,000 for the taxable year may be subject to taxation by a municipal corporation. A municipal corporation shall not require the payer of such compensation to withhold any tax from that compensation.

(f) Dues, contributions, and similar payments received by charitable, religious, educational or literary organizations or labor unions, lodges, and similar organizations.

(g) Alimony and child support received.

(h) Compensation for personal injuries or for damages to property from insurance proceeds or otherwise, excluding compensation paid for lost salaries or wages or compensation from punitive damages.

(i) Income of a public utility when that public utility is subject to the tax levied under R.C. § 5727.24 or 5727.30. Division (C)(12)(i) of this section does not apply for purposes of R.C. Chapter 5745.

(j) Gains from involuntary conversions, interest on federal obligations, items of income subject to a tax levied by the state and that a municipal corporation is specifically prohibited by law from taxing, and income of a decedent's estate during the period of administration except such income from the operation of a trade or business.

(k) Compensation or allowances excluded from federal gross income under section 107 of the Internal Revenue Code.

(l) Employee compensation that is not qualifying wages as defined in division (C)(35) of this section.

(m) Compensation paid to a person employed within the boundaries of a United States Air Force base under the jurisdiction of the United States Air Force that is used for the housing of members of the United States Air Force and is a center for Air Force operations, unless the person is subject to taxation because of residence or domicile. If the compensation is subject to taxation because of residence or domicile, tax on such income shall be payable only to the municipal corporation of residence or domicile.

(n) An S corporation shareholder's share of net profits of the S corporation, other than any part of the share of net profits that represents wages as defined in section 3121(a) of the Internal Revenue Code or net earnings from self-employment as defined in section 1402(a) of the Internal Revenue Code.

(o) All of the income of individuals or a class of individuals under 18 years of age.

(p)1. Except as provided in divisions (C)(12)(p)2., 3., and 4. of this section, qualifying wages described in § 98.04(C)(2) or (C)(5) to the extent the qualifying wages are not subject to withholding for Mariemont under either of those divisions.

2. The exemption provided in division (C)(12)(p)1. of this section does not apply with respect to the municipal corporation in which the employee resided at the time the employee earned the qualifying wages.

3. The exemption provided in division (C)(12)(p)1. of this section does not apply to qualifying wages that an employer elects to withhold under § 98.04(C)(4)(b).

4. The exemption provided in division (C)(12)(p)1. of this section does not apply to qualifying wages if both of the following conditions apply:

a. For qualifying wages described in § 98.04(C)(2), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employee's principal place of work is situated, or, for qualifying wages described in § 98.04(C)(5), the employee's employer withholds and remits tax on the qualifying wages to the municipal corporation in which the employer's fixed location is located;

b. The employee receives a refund of the tax described in division (C)(12)(p)4.a. of this section on the basis of the employee not performing services in that municipal corporation.

(q)1. Except as provided in division (C)(12)(q)2. or 3. of this section, compensation that is not qualifying wages paid to a nonresident individual for personal services performed in Mariemont on not more than 20 days in a taxable year.

2. The exemption provided in division (C)(12)(q)1. of this section does not apply under either of the following circumstances:

a. The individual's base of operation is located in the municipal corporation.

b. The individual is a professional athlete, professional entertainer, or public figure, and the compensation is paid for the performance of services in the individual's capacity as a professional athlete, professional entertainer, or public figure. For purposes of division (C)(12)(q)2.b. of this section, "professional athlete," "professional entertainer," and "public figure" have the same meanings as in § 98.04(C).

3. Compensation to which division (C)(12)(q) of this section applies shall be treated as earned or received at the individual's base of operation. If the individual does not have a base of operation, the compensation shall be treated as earned or received where the individual is domiciled.

4. For purposes of division (C)(12)(q) of this section, **BASE OF OPERATION** means the location where an individual owns or rents an office, storefront, or similar facility to which the individual regularly reports and at which the individual regularly performs personal services for compensation.

(r) Compensation paid to a person for personal services performed for a political subdivision on property owned by the political subdivision, regardless of whether the compensation is received by an employee of the subdivision or another person performing services for the subdivision under a contract with the subdivision, if the property on which services are performed is annexed to a municipal corporation pursuant to R.C. § 709.023 on or after March 27, 2013, unless the person is subject to such taxation because of residence. If the compensation is subject to taxation because of residence, municipal income tax shall be payable only to the municipal corporation of residence.

(s) In the case of a tax administered, collected, and enforced by Mariemont pursuant to an agreement with the directors of a joint economic development district under R.C. § 715.72, the net profits of a business, and the income of the employees of that business, exempted from tax under division (Q) of R.C. § 715.72.

(t) Income from disaster work:

1. Income derived from disaster work conducted in Ohio by an out-of-state disaster business during a disaster response period pursuant to a qualifying solicitation received by the business;

2. Income of a qualifying employee described in division (A)(14)(a) of R.C. § 5703.94, to the extent such income is derived from disaster work conducted in Ohio by the employee during a disaster response period pursuant to a qualifying solicitation received by the employee's employer, and/or for work on critical infrastructure owned or used by the employee's employer described in (A)(14)(b) of R.C. § 5703.98.

(u) Income the taxation of which is prohibited by the constitution or laws of the United States.

Any item of income that is exempt income of a pass-through entity under division (C) of this section is exempt income of each owner of the pass-through entity to the extent of that owner's distributive or proportionate share of that item of the entity's income.

(13) **FORM 2106.** Internal Revenue Service form 2106 filed by a taxpayer pursuant to the Internal Revenue Code.

(14) **GENERIC FORM.** An electronic or paper form that is not prescribed by a particular municipal corporation and that is designed for reporting taxes withheld by an employer, agent of an employer, or other payer, estimated municipal income taxes, or annual municipal income tax liability or for filing a refund claim.

(15) **GROSS RECEIPTS.** The total revenue derived from sales, work done, or service rendered.

(16) **INCOME.**

(a)1. For residents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident, except as provided in division (C)(24)(e) of this section.

2. For the purposes of division (C)(16)(a)1. of this section:

a. Any net operating loss of the resident incurred in the taxable year and the resident's distributive share of any net operating loss generated in the same taxable year and attributable to the resident's ownership interest in a pass-through entity shall be allowed as a deduction, for that taxable year and the following five taxable years, against any other net profit of the resident or the resident's distributive share of any net profit attributable to the resident's ownership interest in a pass-through entity until fully utilized, subject to division (C)(16)(a)4. of this section;

b. The resident's distributive share of the net profit of each pass-through entity owned directly or indirectly by the resident shall be calculated without regard to any net operating loss that is carried forward by that entity from a prior taxable year and applied to reduce the entity's net profit for the current taxable year.

3. Division (C)(16)(a)2. of this section does not apply with respect to any net profit or net operating loss attributable to an ownership interest in an S corporation unless shareholders' shares of net

profits from S corporations are subject to tax in the municipal corporation as provided in division (C)(12)(n) or (C)(16)(e) of this section.

4. Any amount of a net operating loss used to reduce a taxpayer's net profit for a taxable year shall reduce the amount of net operating loss that may be carried forward to any subsequent year for use by that taxpayer. In no event shall the cumulative deductions for all taxable years with respect to a taxpayer's net operating loss exceed the original amount of that net operating loss available to that taxpayer.

(b) In the case of nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(c) For taxpayers that are not individuals, net profit of the taxpayer.

(d) Lottery, sweepstakes, gambling and sports winnings, winnings from games of chance, and prizes and awards. If the taxpayer is a professional gambler for federal income tax purposes, the taxpayer may deduct related wagering losses and expenses to the extent authorized under the Internal Revenue Code and claimed against such winnings.

(e) [Intentionally left blank.]

(17) **INTANGIBLE INCOME.** Income of any of the following types: income yield, interest, capital gains, dividends, or other income arising from the ownership, sale, exchange, or other disposition of intangible property including, but not limited to, investments, deposits, money, or credits as those terms are defined in R.C. Chapter 5701, and patents, copyrights, trademarks, tradenames, investments in real estate investment trusts, investments in regulated investment companies, and appreciation on deferred compensation. **INTANGIBLE INCOME** does not include prizes, awards, or other income associated with any lottery winnings, gambling winnings, or other similar games of chance.

(18) **INTERNAL REVENUE CODE** has the same meaning as in R.C. § 5747.01.

(19) **LIMITED LIABILITY COMPANY.** A limited liability company formed under R.C. Chapter 1705 or under the laws of another state.

(20) **MUNICIPAL CORPORATION** includes a joint economic development district or joint economic development zone that levies an income tax under R.C. § 715.691, 715.70, 715.71, or 715.74.

(21)(a) **MUNICIPAL TAXABLE INCOME.**

1. For a person other than an individual, income apportioned or sitused to Mariemont under § 98.03, as applicable, reduced by any pre-2017 net operating loss carryforward available to the person for Mariemont.

2.a. For an individual who is a resident of Mariemont, income reduced by exempt income to the extent otherwise included in income, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for the municipal corporation.

b. For an individual who is a nonresident of Mariemont, income reduced by exempt income to the extent otherwise included in income and then, as applicable, apportioned or sitused to the municipal

corporation under § 98.03, then reduced as provided in division (C)(21)(b) of this section, and further reduced by any pre-2017 net operating loss carryforward available to the individual for Mariemont.

(b) In computing the municipal taxable income of a taxpayer who is an individual, the taxpayer may subtract as provided in division (C)(21)(a)2.a. or (C)(21)(b) of this section, the amount of the individual's employee business expenses reported on the individual's form 2106 that the individual deducted for federal income tax purposes for the taxable year, subject to the limitation imposed by section 67 of the Internal Revenue Code. For the municipal corporation in which the taxpayer is a resident, the taxpayer may deduct all such expenses allowed for federal income tax purposes, but only to the extent the expenses do not relate to exempt income. For a municipal corporation in which the taxpayer is not a resident, the taxpayer may deduct such expenses only to the extent the expenses are related to the taxpayer's performance of personal services in that nonresident municipal corporation and are not related to exempt income.

(22) **MUNICIPALITY.** The same as the Village of Mariemont ("Mariemont"). If the terms are capitalized in the chapter, they are referring to Mariemont. If not capitalized they refer to a municipal corporation other than Mariemont.

(23) **NET OPERATING LOSS.** A loss incurred by a person in the operation of a trade or business. **NET OPERATING LOSS** does not include unutilized losses resulting from basis limitations, at-risk limitations, or passive activity loss limitations.

(24)(a) **NET PROFIT** for a person who is an individual means the individual's net profit required to be reported on schedule C, schedule E, or schedule F reduced by any net operating loss carried forward. For the purposes of division (C)(24)(a) of this section, the net operating loss carried forward shall be calculated and deducted in the same manner as provided in division (C)(24)(c) of this section.

(b) **NET PROFIT** for a person other than an individual means adjusted federal taxable income reduced by any net operating loss incurred by the person in a taxable year beginning on or after January 1, 2017, subject to the limitations of division (C)(24)(c) of this section.

(c)1. The amount of such operating loss shall be deducted from net profit to the extent necessary to reduce municipal taxable income to zero, with any remaining unused portion of the net operating loss carried forward to not more than five consecutive taxable years following the taxable year in which the loss was incurred, but in no case for more years than necessary for the deduction to be fully utilized.

2. No person shall use the deduction allowed by division (C)(24)(c) of this section to offset qualifying wages.

3.a. For taxable years beginning in 2018, 2019, 2020, 2021, or 2022, a person may not deduct more than 50% of the amount of the deduction otherwise allowed by division (C)(24)(c) of this section.

b. For taxable years beginning in 2023 or thereafter, a person may deduct the full amount allowed by (C)(24)(c) of this section without regard to the limitation of division (C)(24)(c)3.a. of this section.

4. Any pre-2017 net operating loss carryforward deduction that is available may be utilized before a taxpayer may deduct any amount pursuant to (C)(24)(c) of this section.

5. Nothing in division (C)(24)(c)3.a. of this section precludes a person from carrying forward, for use with respect to any return filed for a taxable year beginning after 2018, any amount of net operating loss that was not fully utilized by operation of division (C)(24)(c)3.a. of this section. To the extent that an amount of net operating loss that was not fully utilized in one or more taxable years by operation of division (C)(24)(c)3.a. of this section is carried forward for use with respect to a return filed for a taxable

year beginning in 2019, 2020, 2021, or 2022, the limitation described in division (C)(24)(c)3.a. of this section shall apply to the amount carried forward.

(d) For the purposes of this chapter, and notwithstanding division (C)(24)(b) of this section, net profit of a disregarded entity shall not be taxable as against that disregarded entity, but shall instead be included in the net profit of the owner of the disregarded entity.

(e) A publicly traded partnership that is treated as a partnership for federal income tax purposes, and that is subject to tax on its net profits by Mariemont, may elect to be treated as a C corporation for Mariemont, and shall not be treated as the net profit or income of any owner of the partnership. The election shall be made on the annual return for Mariemont. Mariemont will treat the publicly traded partnership as a C corporation if the election is so made.

(25) **NONRESIDENT.** An individual that is not a resident.

(26) **OHIO BUSINESS GATEWAY.** The online computer network system, created under R.C. § 125.30, that allows persons to electronically file business reply forms with state agencies and includes any successor electronic filing and payment system.

(27)(a) **OTHER PAYER.** Any person, other than an individual's employer or the employer's agent, that pays an individual any amount included in the federal gross income of the individual. **OTHER PAYER** includes casino operators and video lottery terminal sales agents.

(b) **OUT-OF-STATE DISASTER BUSINESS, QUALIFYING SOLICITATION, QUALIFYING EMPLOYEE, DISASTER WORK, CRITICAL INFRASTRUCTURE, and DISASTER RESPONSE PERIOD** have the same meaning as in R.C. § 5703.94.

(28) **PASS-THROUGH ENTITY.** A partnership not treated as an association taxable as a C corporation for federal income tax purposes, a limited liability company not treated as an association taxable as a C corporation for federal income tax purposes, an S corporation, or any other class of entity from which the income or profits of the entity are given pass-through treatment for federal income tax purposes. **PASS-THROUGH ENTITY** does not include a trust, estate, grantor of a grantor trust, or disregarded entity.

(29) **PENSION.** Any amount paid to an employee or former employee that is reported to the recipient on an IRS form 1099-R, or successor form. Pension does not include deferred compensation, or amounts attributable to nonqualified deferred compensation plans, reported as FICA/Medicare wages on an IRS form W-2, Wage and Tax Statement, or successor form. Effective for tax years beginning on or after January 1, 2020, "pension" means a retirement benefit plan, regardless of whether the plan satisfies the qualifications described under section 401(a) of the Internal Revenue Code, including amounts that are taxable under the "Federal Insurance Contributions Act" Chapter 21 of the Internal Revenue Code, excluding employee contributions and elective deferrals, and regardless of whether such amounts are paid in the same taxable year in which the amounts are included in the employee's wages, as defined by section 3121(a) of the Internal Revenue Code.

(30) **PERSON.** Includes individuals, firms, companies, joint stock companies, business trusts, estates, trusts, partnerships, limited liability partnerships, limited liability companies, associations, C corporations, S corporations, governmental entities, and any other entity.

(31) **POSTAL SERVICE.** The United States postal service.

(32) **POSTMARK DATE, DATE OF POSTMARK,** and similar terms include the date recorded and marked in the manner described in division (B)(3) of R.C. § 5703.056.

(33)(a) **PRE-2017 NET OPERATING LOSS CARRYFORWARD.** Any net operating loss incurred in a taxable year beginning before January 1, 2017, to the extent such loss was permitted, by a resolution or ordinance of the municipal corporation that was adopted by the municipal corporation before January 1, 2016, to be carried forward and utilized to offset income or net profit generated in such municipal corporation in future taxable years.

(b) For the purpose of calculating municipal taxable income, any pre-2017 net operating loss carryforward may be carried forward to any taxable year, including taxable years beginning in 2017 or thereafter, for the number of taxable years provided in the resolution or ordinance or until fully utilized, whichever is earlier.

(34) **PUBLICLY TRADED PARTNER-SHIP.** Any partnership, an interest in which is regularly traded on an established securities market. A "publicly traded partnership" may have any number of partners.

(35) **QUALIFYING WAGES.** Wages, as defined in section 3121(a) of the Internal Revenue Code, without regard to any wage limitations, adjusted as follows:

(a) Deduct the following amounts:

1. Any amount included in wages if the amount constitutes compensation attributable to a plan or program described in section 125 of the Internal Revenue Code.

2. Any amount included in wages if the amount constitutes payment on account of a disability related to sickness or an accident paid by a party unrelated to the employer, agent of an employer, or other payer.

3. [Intentionally left blank.]

4. [Intentionally left blank.]

5. Any amount included in wages that is exempt income.

(b) Add the following amounts:

1. Any amount not included in wages solely because the employee was employed by the employer before April 1, 1986.

2. Any amount not included in wages because the amount arises from the sale, exchange, or other disposition of a stock option, the exercise of a stock option, or the sale, exchange, or other disposition of stock purchased under a stock option and the municipal corporation has not, by resolution or ordinance, exempted the amount from withholding and tax adopted before January 1, 2016. Division (C)(35)(b)2. of this section applies only to those amounts constituting ordinary income.

3. Any amount not included in wages if the amount is an amount described in section 401(k), 403(b), or 457 of the Internal Revenue Code. Division (C)(35)(b)3. of this section applies only to employee contributions and employee deferrals.

4. Any amount that is supplemental unemployment compensation benefits described in section 3402(o)(2) of the Internal Revenue Code and not included in wages.

5. Any amount received that is treated as self-employment income for federal tax purposes in accordance with section 1402(a)(8) of the Internal Revenue Code.

6. Any amount not included in wages if all of the following apply:

a. For the taxable year the amount is employee compensation that is earned outside the United States and that either is included in the taxpayer's gross income for federal income tax purposes or would have been included in the taxpayer's gross income for such purposes if the taxpayer did not elect to exclude the income under section 911 of the Internal Revenue Code;

b. For no preceding taxable year did the amount constitute wages as defined in section 3121(a) of the Internal Revenue Code;

c. For no succeeding taxable year will the amount constitute wages; and

d. For any taxable year the amount has not otherwise been added to wages pursuant to either division (C)(35)(b) of this section or § 98.04, as that section existed before the effective date of H.B. 5 of the 130th General Assembly, March 23, 2015.

(36) RELATED ENTITY.

(a) An individual stockholder, or a member of the stockholder's family enumerated in section 318 of the Internal Revenue Code, if the stockholder and the members of the stockholder's family own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

(b) A stockholder, or a stockholder's partnership, estate, trust, or corporation, if the stockholder and the stockholder's partnerships, estates, trusts, or corporations own directly, indirectly, beneficially, or constructively, in the aggregate, at least 50% of the value of the taxpayer's outstanding stock;

(c) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under division (C)(36)(d) of this section, provided the taxpayer owns directly, indirectly, beneficially, or constructively, at least 50% of the value of the corporation's outstanding stock;

(d) The attribution rules described in section 318 of the Internal Revenue Code apply for the purpose of determining whether the ownership requirements in divisions (C)(36)(a) to (c) of this section have been met.

(37) RELATED MEMBER. A person that, with respect to the taxpayer during all or any portion of the taxable year, is either a related entity, a component member as defined in section 1563(b) of the Internal Revenue Code, or a person to or from whom there is attribution of stock ownership in accordance with section 1563(e) of the Internal Revenue Code except, for purposes of determining whether a person is a related member under this division, "twenty percent (20%)" shall be substituted for "five percent (5%)" wherever "five percent (5%)" appears in section 1563(e) of the Internal Revenue Code.

(38)(a) RESIDENT. An individual who is domiciled in the municipal corporation as determined under § 98.03(E).

(b) **RETIREMENT BENEFIT PLAN**, effective for tax years beginning on or after January 1, 2020, means an arrangement whereby an entity provides benefits to individuals either on or after their termination of service because of retirement or disability. **RETIREMENT BENEFIT PLAN** does not include wage continuation payments, severance payments, or payments made for accrued personal or vacation time.

(39) S CORPORATION. A person that has made an election under subchapter S of Chapter 1 of Subtitle A of the Internal Revenue Code for its taxable year.

(40) SCHEDULE C. Internal Revenue Service schedule C (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(41) **SCHEDULE E.** Internal Revenue Service schedule E (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(42) **SCHEDULE F.** Internal Revenue Service schedule F (form 1040) filed by a taxpayer pursuant to the Internal Revenue Code.

(43) **SINGLE MEMBER LIMITED LIABILITY COMPANY.** A limited liability company that has one direct member.

(44) **SMALL EMPLOYER.** Any employer that had total revenue of less than \$500,000 during the preceding taxable year. For purposes of this division, "total revenue" means receipts of any type or kind, including, but not limited to, sales receipts; payments; rents; profits; gains, dividends, and other investment income; compensation; commissions; premiums; money; property; grants; contributions; donations; gifts; program service revenue; patient service revenue; premiums; fees, including premium fees and service fees; tuition payments; unrelated business revenue; reimbursements; any type of payment from a governmental unit, including grants and other allocations; and any other similar receipts reported for federal income tax purpose or under generally accepted accounting principles. **SMALL EMPLOYER** does not include the federal government; any state government, including any state agency or instrumentality; any political subdivision; or any entity treated as a government for financial accounting and reporting purposes.

(45)(a) **TAX ADMINISTRATOR.** The individual charged with direct responsibility for administration of an income tax levied by Mariemont in accordance with this chapter. The title for this individual is "Administrator".

(b) **TAX COMMISSIONER.** The tax commissioner appointed under R.C. § 121.03.

(46) **TAX RETURN PREPARER.** Any individual described in section 7701(a)(36) of the Internal Revenue Code and 26 C.F.R 301.7701-15.

(47) **TAXABLE YEAR.** The corresponding tax reporting period as prescribed for the taxpayer under the Internal Revenue Code.

(48)(a) **TAXPAYER.** A person subject to a tax levied on income by a municipal corporation in accordance with this chapter. **TAXPAYER** does not include a grantor trust or, except as provided in division (C)(48)(b)1. of this section, a disregarded entity.

(b)1. A single member limited liability company that is a disregarded entity for federal tax purposes may be a separate taxpayer from its single member in all Ohio municipal corporations in which it either filed as a separate taxpayer or did not file for its taxable year ending in 2003, if all of the following conditions are met:

- a. The limited liability company's single member is also a limited liability company.
- b. The limited liability company and its single member were formed and doing business in one or more Ohio municipal corporations for at least five years before January 1, 2004.
- c. Not later than December 31, 2004, the limited liability company and its single member each made an election to be treated as a separate taxpayer under division (L) of R.C. § 718.01 as that section existed on December 31, 2004.
- d. The limited liability company was not formed for the purpose of evading or reducing Ohio municipal corporation income tax liability of the limited liability company or its single member.

e. The Ohio municipal corporation that was the primary place of business of the sole member of the limited liability company consented to the election.

2. For purposes of division (C)(48)(b)1.e. of this section, a municipal corporation was the primary place of business of a limited liability company if, for the limited liability company's taxable year ending in 2003, its income tax liability was greater in that municipal corporation than in any other municipal corporation in Ohio, and that tax liability to that municipal corporation for its taxable year ending in 2003 was at least \$400,000.

(49) **TAXPAYERS' RIGHTS AND RESPONSIBILITIES.** The rights provided to taxpayers in §§ 98.09, 98.12, 98.13, 98.19(B), 98.20, 98.21, and R.C. §§ 5717.011 and 5717.03, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with R.C. Chapter 718 and resolutions, ordinances, and rules and regulations adopted by Mariemont for the imposition and administration of a municipal income tax.

(50) **VIDEO LOTTERY TERMINAL** has the same meaning as in R.C. § 3770.21.

(51) **VIDEO LOTTERY TERMINAL SALES AGENT.** A lottery sales agent licensed under R.C. Chapter 3770 to conduct video lottery terminals on behalf of the state pursuant to R.C. § 3770.21.

§ 98.03 IMPOSITION OF TAX.

The income tax levied by Mariemont at a rate of 1.25% is levied on the municipal taxable income of every person residing in and/or earning and/or receiving income in Mariemont.

Individuals.

(A) For residents of Mariemont, the income tax levied herein shall be on all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the resident, including the resident's distributive share of the net profit of pass-through entities owned directly or indirectly by the resident and any net profit of the resident. This is further detailed in the definition of income (§ 98.02(C)(16)).

(B) For nonresidents, all income, salaries, qualifying wages, commissions, and other compensation from whatever source earned or received by the nonresident for work done, services performed or rendered, or activities conducted in the municipal corporation, including any net profit of the nonresident, but excluding the nonresident's distributive share of the net profit or loss of only pass-through entities owned directly or indirectly by the nonresident.

(C) For residents and nonresidents, income can be reduced to municipal taxable income as defined in § 98.02(C)(21). Exemptions which may apply are specified in § 98.02(C)(12).

Refundable credit for nonqualified deferred compensation plan.

(D)(1) As used in this division:

(a) **NONQUALIFIED DEFERRED COMPENSATION PLAN** means a compensation plan described in section 3121(v)(2)(C) of the Internal Revenue Code.

(b) **QUALIFYING LOSS** means the amount of compensation attributable to a taxpayer's nonqualified deferred compensation plan, less the receipt of money and property attributable to distributions from the nonqualified deferred compensation plan. Full loss is sustained if no distribution of money and property is made by the nonqualified deferred compensation plan. The taxpayer sustains a qualifying loss only in the taxable year in which the taxpayer receives the final distribution of money and property pursuant to that nonqualified deferred compensation plan.

(c)1. **QUALIFYING TAX RATE** means the applicable tax rate for the taxable year for which the taxpayer paid income tax to Mariemont with respect to any portion of the total amount of compensation the payment of which is deferred pursuant to a nonqualified deferred compensation plan.

2. If different tax rates applied for different taxable years, then the qualifying tax rate is a weighted average of those different tax rates. The weighted average shall be based upon the tax paid to Mariemont each year with respect to the nonqualified deferred compensation plan.

(d) **REFUNDABLE CREDIT** means the amount of Mariemont income tax that was paid on the non-distributed portion, if any, of a nonqualified deferred compensation plan.

(2) If, in addition to Mariemont, a taxpayer has paid tax to other municipal corporations with respect to the nonqualified deferred compensation plan, the amount of the credit that a taxpayer may claim from each municipal corporation shall be calculated on the basis of each municipal corporation's proportionate share of the total municipal corporation income tax paid by the taxpayer to all municipal corporations with respect to the nonqualified deferred compensation plan.

(3) In no case shall the amount of the credit allowed under this section exceed the cumulative income tax that a taxpayer has paid to Mariemont for all taxable years with respect to the nonqualified deferred compensation plan.

(4) The credit allowed under this division is allowed only to the extent the taxpayer's qualifying loss is attributable to:

(a) The insolvency or bankruptcy of the employer who had established the nonqualified deferred compensation plan; or

(b) The employee's failure or inability to satisfy all of the employer's terms and conditions necessary to receive the nonqualified deferred compensation.

Domicile.

(E)(1)(a) An individual is presumed to be domiciled in Mariemont for all or part of a taxable year if the individual was domiciled in Mariemont on the last day of the immediately preceding taxable year or if the Tax Administrator reasonably concludes that the individual is domiciled in Mariemont for all or part of the taxable year.

(b) An individual may rebut the presumption of domicile described in division (E)(1)(a) of this section if the individual establishes by a preponderance of the evidence that the individual was not domiciled in Mariemont for all or part of the taxable year.

(2) For the purpose of determining whether an individual is domiciled in Mariemont for all or part of a taxable year, factors that may be considered include, but are not limited to, the following:

(a) The individual's domicile in other taxable years;

(b) The location at which the individual is registered to vote;

(c) The address on the individual's driver's license;

(d) The location of real estate for which the individual claimed a property tax exemption or reduction allowed on the basis of the individual's residence or domicile;

(e) The location and value of abodes owned or leased by the individual;

(f) Declarations, written or oral made by the individual regarding the individual's residency;

(g) The primary location at which the individual is employed;

(h) The location of educational institutions attended by the individual's dependents as defined in section 152 of the Internal Revenue Code, to the extent that tuition paid to such educational institution is based on the residency of the individual or the individual's spouse in the municipal corporation where the educational institution is located;

(i) The number of contact periods the individual has with Mariemont. For the purposes of this division, an individual has one contact period with Mariemont if the individual is away overnight from the individual's abode located outside of Mariemont and while away overnight from that abode spends at least some portion, however minimal of each of two consecutive days in Mariemont.

(3) All additional applicable factors are provided in the Rules and Regulations.

Businesses.

(F) This division applies to any taxpayer engaged in a business or profession in Mariemont, unless the taxpayer is an individual who resides in Mariemont or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under R.C. Chapter 5745.

(1) Except as otherwise provided in sections 718.021 and 718.821 of the Ohio Revised Code, division (F)(2) of this section, or otherwise in this chapter, net profit from a business or profession conducted both within and without the boundaries of Mariemont shall be considered as having a taxable situs in Mariemont for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(a) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in Mariemont during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated;

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(b) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in Mariemont to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under § 98.04(C);

(c) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in Mariemont to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2)(a) If the apportionment factors described in division (F)(1) of this section do not fairly represent the extent of a taxpayer's business activity in Mariemont, the taxpayer may request, or the Tax Administrator of Mariemont may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

1. Separate accounting;
2. The exclusion of one or more of the factors;

3. The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;

4. A modification of one or more of the factors.

(b) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by § 98.12(A).

(c) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in division (F)(2)(a) of this section, but only by issuing an assessment to the taxpayer within the period prescribed by § 98.12(A).

(d) Nothing in division (F)(2) of this section nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in division (F)(1)(b) of this section, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(a) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

1. The employer;

2. A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

3. A vendor, customer, client, or patient of a person described in division (F)(3)(a)2. of this section, or a related member of such a vendor, customer, client, or patient.

(b) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(c) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in division (F)(3)(a) or (b) of this section solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of division (F)(1)(c) of this section, and except as provided in sections 718.021 and 718.821 of the Ohio Revised Code or otherwise in this chapter, receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

(a) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this division, a sale of property originates in Mariemont if, regardless of where title passes, the property for tax years prior to the taxable year beginning January 1, 2018, meets any of the following criteria of division (F)(4)(a)1., 2., or 3. of this

section, and for tax years beginning on or after January 1, 2018, meets either division (F)(4)(a)1. or (F)(4)(a)2. of this section:

1. The property is shipped to or delivered within Mariemont from a stock of goods located within Mariemont.

2. The property is delivered within Mariemont from a location outside Mariemont, provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within Mariemont and the sales result from such solicitation or promotion.

3. For tax years prior to the taxable year beginning January 1, 2018, the property is shipped from a place within Mariemont to purchasers outside Mariemont, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(b) Gross receipts from the sale of services shall be situated to Mariemont to the extent that such services are performed in Mariemont.

(c) To the extent included in income, gross receipts from the sale of real property located in Mariemont shall be situated to Mariemont.

(d) To the extent included in income, gross receipts from rents and royalties from real property located in Mariemont shall be situated to Mariemont.

(e) Gross receipts from rents and royalties from tangible personal property shall be situated to Mariemont based upon the extent to which the tangible personal property is used in Mariemont.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual or by a disregarded entity owned by the individual, shall be subject to Mariemont's tax only if the property generating the net profit is located in Mariemont or if the individual taxpayer that receives the net profit is a resident of Mariemont. Mariemont shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this division to the municipal corporation in which the property is located.

(6)(a) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to Mariemont, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in Mariemont to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(b) An individual who is a resident of Mariemont shall report the individual's net profit from all real estate activity on the individual's annual tax return for Mariemont. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under Mariemont's income tax ordinance.

(7) When calculating the ratios described in division (F)(1) of this section for the purposes of that division or division (F)(2) of this section, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) [Left intentionally blank.]

(9) [Intentionally left blank.]

Remote employees and owners

(G)(1) As used in this section:

(a) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an Am. Sub. H. B. No. 33 135th G.A. 565 ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

(i) The taxpayer has assigned the individual to a qualifying reporting location.

(ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(b) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of Mariemont. An employee or owner may have more than one qualifying remote work location during a taxable year.

(c) "Reporting location" means either of the following:

(i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

(ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under section 718.03 of the Ohio Revised Code on qualifying wages paid to an employee for the performance of personal services at that location.

(d) "Qualifying reporting location" means one of the following:

(i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

(ii) If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

(iii) If no reporting location exists in this state for an employee or owner under division (G)(1)(d)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(2) A taxpayer may elect to apply the provisions of this section to the Am. Sub. H. B. No. 33 135th G.A. 566 apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of sections 718.02 and 718.82 of the Ohio Revised Code apply to such apportionment except as otherwise provided in this section.

A taxpayer shall make the election allowed under this section in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of Mariemont if, after applying the apportionment provisions authorized in this section, the taxpayer is required to file a net profit tax

return for that taxable year under this chapter. A taxpayer shall not be required to notify the tax administrator of Mariemont unless the taxpayer is otherwise required to file a net profit return with Mariemont due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with Mariemont solely because a qualifying remote employee's or owner's qualifying remote work location is located in Mariemont.

Nothing in this section prohibits a taxpayer from making a new election under this section after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in divisions (A) of sections 718.02 and 718.82 of the Ohio Revised Code, all of the following apply to a taxpayer that has made the election described in division (G)(2) of this section:

(a) For the purpose of divisions (A)(1) of sections 718.02 and 718.82 of the Ohio Revised Code, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(b) For the purpose of divisions (A)(2) of sections 718.02 and 718.82 of the Ohio Revised Code, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(c) For the purpose of divisions (A)(3) of section 718.02 and 718.82 of the Revised Code, and notwithstanding division (D) in each of those sections, any gross receipts of the business or profession from services performed during the taxable period Am. Sub. H. B. No. 33 135th G.A. 567 by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(4) Nothing in this section prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in divisions (B) of sections 718.02 and 718.82 of the Revised Code. However, the tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with Mariemont solely because a qualifying remote employee's or owner's qualifying remote work location is located Mariemont.

(5) Except as otherwise provided in this section, nothing in this section is intended to affect the withholding of taxes on qualifying wages pursuant to this chapter.

§ 98.04 COLLECTION AT SOURCE.

Withholding provisions.

(A) Each employer, agent of an employer, or other payer located or doing business in Mariemont shall withhold an income tax from the qualifying wages earned and/or received by each employee in Mariemont. Except for qualifying wages for which withholding is not required under § 98.03 or division (B)(4) or (B)(6) of this section, the tax shall be withheld at the rate, specified in § 98.01(B), of 1.25%. An employer, agent of an employer, or other payer shall deduct and withhold the tax from qualifying wages on the date that the employer, agent, or other payer directly, indirectly, or constructively pays the qualifying wages to, or credits the qualifying wages to the benefit of, the employee.

(B)(1) Except as provided in division (B)(2) of this section, an employer, agent of an employer, or other payer shall remit to the Tax Administrator of Mariemont the greater of the income taxes deducted and withheld or the income taxes required to be deducted and withheld by the employer, agent, or other payer according to the following schedule:

(a) Taxes required to be deducted and withheld shall be remitted monthly to the Tax Administrator if the total taxes deducted and withheld or required to be deducted and withheld by the employer, agent, or other payer on behalf of Mariemont in the preceding calendar year exceeded \$2,399, or if the total amount of taxes deducted and withheld or required to be deducted and withheld on behalf of Mariemont in any month of the preceding calendar quarter exceeded \$200.

Payment under division (B)(1)(a) of this section shall be made to the Tax Administrator not later than 15 days after the last day of each month for which the tax was withheld.

(b) Any employer, agent of an employer, or other payer not required to make payments under division (B)(1)(a) of this section of taxes required to be deducted and withheld shall make quarterly payments to the Tax Administrator not later than the last day of the month following the last day of each calendar quarter.

(c) [Intentionally left blank.]

(2) If the employer, agent of an employer, or other payer is required to make payments electronically for the purpose of paying federal taxes withheld on payments to employees under section 6302 of the Internal Revenue Code, 26 C.F.R. 31.6302-1, or any other federal statute or regulation, the payment shall be made (if so determined by the Tax Administrator) by electronic funds transfer to the Tax Administrator of all taxes deducted and withheld on behalf of Mariemont. The payment of tax by electronic funds transfer under this division does not affect an employer's, agent's, or other payer's obligation to file any return as required under this section.

(3) An employer, agent of an employer, or other payer shall make and file a return showing the amount of tax withheld by the employer, agent, or other payer from the qualifying wages of each employee and remitted to the Tax Administrator. A return filed by an employer, agent, or other payer under this division shall be accepted by Tax Administrator and Mariemont as the return required of a non-resident employee whose sole income subject to the tax under this chapter is the qualifying wages reported by the employee's employer, agent of an employer, or other payer.

(4) An employer, agent of an employer, or other payer is not required to withhold Mariemont income tax with respect to an individual's disqualifying disposition of an incentive stock option if, at the time of the disqualifying disposition, the individual is not an employee of either the corporation with respect to whose stock the option has been issued or of such corporation's successor entity.

(5)(a) An employee is not relieved from liability for a tax by the failure of the employer, agent of an employer, or other payer to withhold the tax as required under this chapter or by the employer's, agent's, or other payer's exemption from the requirement to withhold the tax.

(b) The failure of an employer, agent of an employer, or other payer to remit to Mariemont the tax withheld relieves the employee from liability for that tax unless the employee colluded with the employer, agent, or other payer in connection with the failure to remit the tax withheld.

(6) Compensation deferred before June 26, 2003, is not subject to Mariemont income tax or income tax withholding requirement to the extent the deferred compensation does not constitute qualifying wages at the time the deferred compensation is paid or distributed.

(7) Each employer, agent of an employer, or other payer required to withhold taxes is liable for the payment of that amount required to be withheld, whether or not such taxes have been withheld, and such amount shall be deemed to be held in trust for Mariemont until such time as the withheld amount is remitted to the Tax Administrator.

(8) On or before the last day of February of each year, an employer shall file a withholding reconciliation return with the Tax Administrator listing:

(a) The names, addresses, and social security numbers of all employees from whose qualifying wages tax was withheld or should have been withheld for Mariemont during the preceding calendar year;

(b) The amount of tax withheld, if any, from each such employee, the total amount of qualifying wages paid to such employee during the preceding calendar year;

(c) The name of every other municipal corporation for which tax was withheld or should have been withheld from such employee during the preceding calendar year;

(d) Any other information required for federal income tax reporting purposes on Internal Revenue Service Form W-2 or its equivalent form with respect to such employee;

(e) Other information as may be required by the Tax Administrator.

(9) The officer or the employee of the employer, agent of an employer, or other payer with control or direct supervision of or charged with the responsibility for withholding the tax or filing the reports and making payments as required by this section, shall be personally liable for a failure to file a report or pay the tax due as required by this section. The dissolution of an employer, agent of an employer, or other payer does not discharge the officer's or employee's liability for a failure of the employer, agent of an employer, or other payer to file returns or pay any tax due.

(10) An employer is required to deduct and withhold Mariemont income tax on tips and gratuities received by the employer's employees and constituting qualifying wages, but only to the extent that the tips and gratuities are under the employer's control. For the purposes of this division, a tip or gratuity is under the employer's control if the tip or gratuity is paid by the customer to the employer for subsequent remittance to the employee, or if the customer pays the tip or gratuity by credit card, debit card, or other electronic means.

(11) The Tax Administrator shall consider any tax withheld by an employer at the request of an employee, when such tax is not otherwise required to be withheld by this chapter, to be tax required to be withheld and remitted for the purposes of this section.

Occasional entrant - withholding.

(C)(1) As used in this division:

(a) **EMPLOYER** includes a person that is a related member to or of an employer.

(b) **FIXED LOCATION** means a permanent place of doing business in this state, such as an office, warehouse, storefront, or similar location owned or controlled by an employer.

(c) **PRINCIPAL PLACE OF WORK** means the fixed location to which an employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location, **PRINCIPAL PLACE OF WORK** means the worksite location in this state to which the employee is required to report for employment duties on a regular and ordinary basis. If the employee is not required to report for employment duties on a regular and ordinary basis to a fixed location or worksite location, **PRINCIPAL PLACE OF WORK** means the location

in this state at which the employee spends the greatest number of days in a calendar year performing services for or on behalf of the employee's employer.

If there is not a single municipal corporation in which the employee spent the greatest number of days in a calendar year performing services for or on behalf of the employer, but instead there are two or more municipal corporations in which the employee spent an identical number of days that is greater than the number of days the employee spent in any other municipal corporation, the employer shall allocate any of the employee's qualifying wages subject to division (C)(2)(a)1. of this section among those two or more municipal corporations. The allocation shall be made using any fair and reasonable method, including, but not limited to, an equal allocation among such municipal corporations or an allocation based upon the time spent or sales made by the employee in each such municipal corporation. A municipal corporation to which qualifying wages are allocated under this division shall be the employee's principal place of work with respect to those qualifying wages for the purposes of this section.

For the purposes of this division, the location at which an employee spends a particular day shall be determined in accordance with division (C)(2)(b) of this section, except that "location" shall be substituted for "municipal corporation" wherever "municipal corporation" appears in that division.

(d) *PROFESSIONAL ATHLETE* means an athlete who performs services in a professional athletic event for wages or other remuneration.

(e) *PROFESSIONAL ENTER-TAINER* means a person who performs services in the professional performing arts for wages or other remuneration on a per-event basis.

(f) *PUBLIC FIGURE* means a person of prominence who performs services at discrete events, such as speeches, public appearances, or similar events, for wages or other remuneration on a per-event basis.

(g) *WORKSITE LOCATION* means a construction site or other temporary worksite in this state at which the employer provides services for more than 20 days during the calendar year. *WORKSITE LOCATION* does not include the home of an employee.

(2)(a) Subject to divisions (C)(3), (C)(5), (C)(6), and (C)(7) of this section, an employer is not required to withhold Mariemont income tax on qualifying wages paid to an employee for the performance of personal services in Mariemont if the employee performed such services in Mariemont on 20 or fewer days in a calendar year, unless one of the following conditions applies:

1. The employee's principal place of work is located in Mariemont.

2. The employee performed services at one or more presumed worksite locations in Mariemont. For the purposes of this division, presumed worksite location means a construction site or other temporary worksite in Mariemont at which the employer provides or provided services that can reasonably be, or would have been, expected by the employer to last more than 20 days in a calendar year. Services can reasonably be expected by the employer to last more than 20 days if either of the following applies at the time the services commence:

a. The nature of the services is such that it will require more than 20 days of the services to complete the services;

b. The agreement between the employer and its customer to perform services at a location requires the employer to perform the services at the location for more than 20 days.

3. The employee is a resident of Mariemont and has requested that the employer withhold tax from the employee's qualifying wages as provided in this section.

4. The employee is a professional athlete, professional entertainer, or public figure, and the qualifying wages are paid for the performance of services in the employee's capacity as a professional athlete, professional entertainer, or public figure.

(b) For the purposes of division (C)(2)(a) of this section, an employee shall be considered to have spent a day performing services in Mariemont only if the employee spent more time performing services for or on behalf of the employer in Mariemont than in any other municipal corporation on that day. For the purposes of determining the amount of time an employee spent in a particular location, the time spent performing one or more of the following activities shall be considered to have been spent at the employee's principal place of work:

1. Traveling to the location at which the employee will first perform services for the employer for the day;

2. Traveling from a location at which the employee was performing services for the employer to any other location;

3. Traveling from any location to another location in order to pick up or load, for the purpose of transportation or delivery, property that has been purchased, sold, assembled, fabricated, repaired, refurbished, processed, remanufactured, or improved by the employee's employer;

4. Transporting or delivering property described in division (C)(2)(b)3. of this section, provided that, upon delivery of the property, the employee does not temporarily or permanently affix the property to real estate owned, used, or controlled by a person other than the employee's employer;

5. Traveling from the location at which the employee makes the employee's final delivery or pick-up for the day to either the employee's principal place of work or a location at which the employee will not perform services for the employer.

(3) If the principal place of work of an employee is located in another Ohio municipal corporation that imposes an income tax, the exception from withholding requirements described in division (C)(2)(a) of this section shall apply only if, with respect to the employee's qualifying wages described in that division, the employer withholds and remits tax on such qualifying wages to that municipal corporation.

(4)(a) Except as provided in division (C)(4)(b) of this section, if, during a calendar year, the number of days an employee spends performing personal services in Mariemont exceeds the 20-day threshold, the employer shall withhold and remit tax to Mariemont for any subsequent days in that calendar year on which the employer pays qualifying wages to the employee for personal services performed in Mariemont

(b) An employer required to begin withholding tax for Mariemont under division (C)(4)(a) of this section may elect to withhold tax for Mariemont for the first 20 days on which the employer paid qualifying wages to the employee for personal services performed in Mariemont.

(5) If an employer's fixed location is Mariemont and the employer qualifies as a small employer as defined in § 98.02, the employer shall withhold municipal income tax on all of the employee's qualifying wages for a taxable year and remit that tax only to Mariemont, regardless of the number of days which the employee worked outside the corporate boundaries of Mariemont.

To determine whether an employer qualifies as a small employer for a taxable year, the employer will be required to provide the Tax Administrator with the employer's federal income tax return for the preceding taxable year.

(6) Divisions (C)(2)(a) and (C)(4) of this section shall not apply to the extent that the Tax Administrator and an employer enter into an agreement regarding the manner in which the employer shall comply with the requirements of this section.

§ 98.05 ANNUAL RETURN; FILING.

(A) An annual Mariemont income tax return shall be completed and filed by every individual taxpayer 18 years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(1) The Tax Administrator may accept on behalf of all nonresident individual taxpayers a return filed by an employer, agent of an employer, or other payer under § 98.04 when the nonresident individual taxpayer's sole income subject to the tax is the qualifying wages reported by the employer, agent of an employer, or other payer, and no additional tax is due Mariemont.

(2) Retirees having no municipal taxable income for Mariemont income tax purposes may file with the Tax Administrator a written exemption from these filing requirements on a form prescribed by the Tax Administrator. The written exemption shall indicate the date of retirement and the entity from which retired. The exemption shall be in effect until such time as the retiree receives municipal taxable income taxable to Mariemont, at which time the retiree shall be required to comply with all applicable provisions of this chapter.

(B) If an individual is deceased, any return or notice required of that individual shall be completed and filed by that decedent's executor, administrator, or other person charged with the property of that decedent.

(C) If an individual is unable to complete and file a return or notice required by Mariemont, the return or notice required of that individual shall be completed and filed by the individual's duly authorized agent, guardian, conservator, fiduciary, or other person charged with the care of the person or property of that individual.

(D) Returns or notices required of an estate or a trust shall be completed and filed by the fiduciary of the estate or trust.

(E) Mariemont shall permit spouses to file a joint return.

(F)(1) Each return required to be filed under this division shall contain the signature of the taxpayer or the taxpayer's duly authorized agent and of the person who prepared the return for the taxpayer. The return shall include the taxpayer's social security number or taxpayer identification number. Each return shall be verified by a declaration under penalty of perjury.

(2) The Tax Administrator shall require a taxpayer who is an individual to include, with each annual return; and amended return, copies of the following documents: all of the taxpayer's Internal Revenue Service form W-2, "Wage and Tax Statements," including all information reported on the taxpayer's federal W-2, as well as taxable wages reported or withheld for any municipal corporation; the taxpayer's Internal Revenue Service form 1040 or, in the case of a return or request required by a qualified municipal corporation, Ohio form IT-1040; and, with respect to an amended tax return, any other documentation necessary to support the adjustments made in the amended return. An individual taxpayer who files the annual return required by this section electronically is not required to provide paper copies of any of the foregoing to the Tax Administrator unless the Tax Administrator requests such copies after the return has been filed.

(3) The Tax Administrator may require a taxpayer that is not an individual to include, with each annual net profit return, amended net profit return, or request for refund required under this section,

copies of only the following documents: the taxpayer's Internal Revenue Service form 1041, form 1065, form 1120, form 1120-REIT, form 1120F, or form 1120S, and, with respect to an amended tax return or refund request, any other documentation necessary to support the refund request or the adjustments made in the amended return.

A taxpayer that is not an individual and that files an annual net profit return electronically through the Ohio Business Gateway or in some other manner shall either mail the documents required under this division to the Tax Administrator at the time of filing or, if electronic submission is available, submit the documents electronically through the Ohio Business Gateway.

(4) After a taxpayer files a tax return, the Tax Administrator may request, and the taxpayer shall provide, any information, statements, or documents required by Mariemont to determine and verify the taxpayer's municipal income tax liability. The requirements imposed under division (F) of this section apply regardless of whether the taxpayer files on a generic form or on a form prescribed by the Tax Administrator.

(G)(1)(a) Except as otherwise provided in this chapter, each individual income tax return required to be filed under this section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of R.C. § 5747.08. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to Mariemont. No remittance is required if the net amount due is \$10 or less. Mariemont shall not require a qualifying employee whose income consists exclusively of exempt income described in § 98.02(C)(12)(t)2. to file a return under this section.

(b) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the 15th day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to Mariemont. No remittance is required if the net amount due is \$10 or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of Mariemont's income tax return. The extended due date of Mariemont's income tax return for a taxpayer that is an individual shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. The extended due date of Mariemont's income tax return for a taxpayer that is not an individual shall be the fifteenth day of the eleventh month after the last day of the taxable year to which the return relates. An extension of time to file under this division is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(a) A copy of the federal extension request shall be included with the filing of Mariemont's income tax return.

(b) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may submit a written request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's Mariemont income tax return. If the request is received by the Tax Administrator on or before the date Mariemont income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the Tax Commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of R.C. § 5747.08, a taxpayer shall automatically receive an extension for the filing of

Mariemont's income tax return. The extended due date of Mariemont's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by Mariemont, the Tax Administrator may require taxpayers to file returns and make payments otherwise than as provided in this division, including taxpayers not otherwise required to file annual returns.

(5) If a taxpayer receives an extension for the filing of an income tax return under division (G)(2), (3), or (4) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first. If a tax administrator violates division (G)(5) of this section, Mariemont shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to one hundred fifty dollars. Division (G)(5) of this section does not apply to an extension received under division (G)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (G)(2) of this section or failed to file for an extension under division (G)(2)(b) of this section.

(6) To the extent that any provision in this division (G) conflicts with any provision in divisions (N), (O), (P), or (Q) of this section, the provisions in divisions (N), (O), (P), or (Q) prevail.

(H)(1) For taxable years beginning after 2015, Mariemont shall not require a taxpayer to remit tax with respect to net profits if the net amount due is \$10 or less.

(2) Any taxpayer not required to remit tax to Mariemont for a taxable year pursuant to division (H)(1) of this section shall file with Mariemont an annual net profit return under division (F)(3) of this section, unless the provisions of division (H)(3) apply.

(3)(a) A person may notify the Tax Administrator that the person does not expect to be a taxpayer subject to Mariemont's income tax ordinance for a taxable year if both the following apply:

1. The person was required to file a tax return with Mariemont for the immediately preceding taxable year because the person performed services at a worksite location (as defined in § 98.04(C)(1)(g) within Mariemont.

2. The person no longer provides services in Mariemont and does not expect to be subject to Mariemont's income tax for the taxable year.

(b) The person shall provide the notice in a signed affidavit that briefly explains the person's circumstances, including the location of the previous worksite location and the last date on which the person performed services or made any sales within Mariemont. The affidavit shall also include the following statement: "The affiant has no plans to perform any services within Mariemont, make any sales in Mariemont, or otherwise become subject to the tax levied by Mariemont during the taxable year. If the affiant does become subject to the tax levied by Mariemont for the taxable year, the affiant agrees to be considered a taxpayer and to properly comply as a taxpayer with Mariemont's income tax ordinance and rules and regulations." The person shall sign the affidavit under penalty of perjury.

(c) If a person submits an affidavit described in division (H)(3)(b) of this section the Tax Administrator shall not require the person to file a tax return for the taxable year unless the Tax Administrator possesses information that conflicts with the affidavit or if the circumstances described in the affidavit change.

(d) Nothing in division (H)(3) of this section prohibits the Tax Administrator from performing an audit of the person.

(I) If a payment under this chapter is made by electronic funds transfer, the payment shall be considered to be made on the date of the timestamp assigned by the first electronic system receiving that payment.

(J) Taxes withheld for Mariemont by an employer, the agent of an employer, or other payer as described in § 98.04 shall be allowed to the taxpayer as credits against payment of the tax imposed on the taxpayer by Mariemont, unless the amounts withheld were not remitted to Mariemont and the recipient colluded with the employer, agent, or other payer in connection with the failure to remit the amounts withheld.

(K) Each return required by Mariemont to be filed in accordance with this division shall include a box that the taxpayer may check to authorize another person, including a tax return preparer who prepared the return, to communicate with the Tax Administrator about matters pertaining to the return.

(L) The Tax Administrator shall accept for filing a generic form of any income tax return, report, or document required by Mariemont, provided that the generic form, once completed and filed, contains all of the information required by ordinance, resolution, or rules and regulations adopted by Mariemont or the Tax Administrator, and provided that the taxpayer or tax return preparer filing the generic form otherwise complies with the provisions of this chapter and of Mariemont's ordinance, resolution, or rules and regulations governing the filing of returns, reports, or documents.

Filing via Ohio Business Gateway.

(M)(I) Any taxpayer subject to municipal income taxation with respect to the taxpayer's net profit from a business or profession may file Mariemont's income tax return, estimated municipal income tax return, or extension for filing a municipal income tax return, and may make payment of amounts shown to be due on such returns, by using the Ohio Business Gateway.

(2) Any employer, agent of an employer, or other payer may report the amount of municipal income tax withheld from qualifying wages, and may make remittance of such amounts, by using the Ohio Business Gateway.

(3) Nothing in this section affects the due dates for filing employer withholding tax returns.

Extension for service in or for the armed forces.

(N) Each member of the national guard of any state and each member of a reserve component of the armed forces of the United States called to active duty pursuant to an executive order issued by the President of the United States or an act of the Congress of the United States, and each civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces, may apply to the Tax Administrator of Mariemont for both an extension of time for filing of the return and an extension of time for payment of taxes required by Mariemont during the period of the member's or civilian's duty service, and for 180 days thereafter. The application shall be filed on or before the 180th day after the member's or civilian's duty terminates. An applicant shall provide such evidence as the Tax Administrator considers necessary to demonstrate eligibility for the extension.

(O)(1) If the Tax Administrator ascertains that an applicant is qualified for an extension under this section, the Tax Administrator shall enter into a contract with the applicant for the payment of the tax in installments that begin on the 181st day after the applicant's active duty or service terminates. The Tax Administrator may prescribe such contract terms as the Tax Administrator considers appropriate. However, taxes pursuant to a contract entered into under this division are not delinquent, and the Tax Administrator shall not require any payments of penalties, or interest in connection with those taxes for the extension period.

(2) If the Tax Administrator determines that an applicant is qualified for an extension under this section, the applicant shall neither be required to file any return, report, or other tax document nor be

required to pay any tax otherwise due to Mariemont before the 181st day after the applicant's active duty or service terminates.

(3) Taxes paid pursuant to a contract entered into under division (O)(1) of this section are not delinquent. The Tax Administrator shall not require any payments of penalties or interest in connection with those taxes for the extension period.

(P)(1) Nothing in this division denies to any person described in this division the application of divisions (N) and (O) of this section.

(2)(a) A qualifying taxpayer who is eligible for an extension under the Internal Revenue Code shall receive both an extension of time in which to file any return, report, or other tax document and an extension of time in which to make any payment of taxes required by Mariemont in accordance with this chapter. The length of any extension granted under division (P)(2)(a) of this section shall be equal to the length of the corresponding extension that the taxpayer receives under the Internal Revenue Code. As used in this division, **QUALIFYING TAXPAYER** means a member of the national guard or a member of a reserve component of the armed forces of the United States called to active duty pursuant to either an executive order issued by the President of the United States or an act of the Congress of the United States, or a civilian serving as support personnel in a combat zone or contingency operation in support of the armed forces.

(b) Taxes whose payment is extended in accordance with division (P)(2)(a) of this section are not delinquent during the extension period. Such taxes become delinquent on the first day after the expiration of the extension period if the taxes are not paid prior to that date. The Tax Administrator shall not require any payment of penalties or interest in connection with those taxes for the extension period. The Tax Administrator shall not include any period of extension granted under division (C)(2)(a) of this section in calculating the penalty or interest due on any unpaid tax.

(Q) For each taxable year to which division (N), (O), or (P) of this section applies to a taxpayer, the provisions of divisions (O)(2) and (O)(3) of this section, as applicable, apply to the spouse of that taxpayer if the filing status of the spouse and the taxpayer is married filing jointly for that year.

Consolidated municipal income tax return.

(R) As used in this section:

(1) **AFFILIATED GROUP OF CORPORATIONS** means an affiliated group as defined in section 1504 of the Internal Revenue Code, except that, if such a group includes at least one incumbent local exchange carrier that is primarily engaged in the business of providing local exchange telephone service in this state, the affiliated group shall not include any incumbent local exchange carrier that would otherwise be included in the group.

(2) **CONSOLIDATED FEDERAL INCOME TAX RETURN** means a consolidated return filed for federal income tax purposes pursuant to section 1501 of the Internal Revenue Code.

(3) **CONSOLIDATED FEDERAL TAXABLE INCOME** means the consolidated taxable income of an affiliated group of corporations, as computed for the purposes of filing a consolidated federal income tax return, before consideration of net operating losses or special deductions. **CONSOLIDATED FEDERAL TAXABLE INCOME** does not include income or loss of an incumbent local exchange carrier that is excluded from the affiliated group under division (R)(1) of this section.

(4) **INCUMBENT LOCAL EXCHANGE CARRIER** has the same meaning as in R.C. § 4927.01.

(5) **LOCAL EXCHANGE TELEPHONE SERVICE** has the same meaning as in R.C. § 5727.01.

(S)(1) For taxable years beginning on or after January 1, 2016, a taxpayer that is a member of an affiliated group of corporations may elect to file a consolidated municipal income tax return for a taxable year if at least one member of the affiliated group of corporations is subject to Mariemont's income tax in that taxable year, and if the affiliated group of corporations filed a consolidated federal income tax return with respect to that taxable year. The election is binding for a five-year period beginning with the first taxable year of the initial election unless a change in the reporting method is required under federal law. The election continues to be binding for each subsequent five-year period unless the taxpayer elects to discontinue filing consolidated municipal income tax returns under division (S)(2) of this section or a taxpayer receives permission from the Tax Administrator. The Tax Administrator shall approve such a request for good cause shown.

(2) An election to discontinue filing consolidated municipal income tax returns under this section must be made in the first year following the last year of a five-year consolidated municipal income tax return election period in effect under division (S)(1) of this section. The election to discontinue filing a consolidated municipal income tax return is binding for a five-year period beginning with the first taxable year of the election.

(3) An election made under division (S)(1) or (S)(2) of this section is binding on all members of the affiliated group of corporations subject to a municipal income tax.

(4) When a taxpayer makes the election allowed under R.C. § 718.80, a valid election made by a taxpayer under division (S)(1) or (S)(2) of this section is binding upon the Tax Commissioner for the remainder of the five-year period.

(5) When an election is made under R.C. § 718.80 is terminated, a valid election made under R.C. § 718.86 is binding upon the Tax Administrator for the remainder of the five-year period.

(T) A taxpayer that is a member of an affiliated group of corporations that filed a consolidated federal income tax return for a taxable year shall file a consolidated Mariemont income tax return for that taxable year if the Tax Administrator determines, by a preponderance of the evidence, that intercompany transactions have not been conducted at arm's length and that there has been a distortive shifting of income or expenses with regard to allocation of net profits to Mariemont. A taxpayer that is required to file a consolidated Mariemont income tax return for a taxable year shall file a consolidated Mariemont income tax return for all subsequent taxable years, unless the taxpayer requests and receives written permission from the Tax Administrator to file a separate return or a taxpayer has experienced a change in circumstances.

(U) A taxpayer shall prepare a consolidated Mariemont income tax return in the same manner as is required under the United States Department of Treasury regulations that prescribe procedures for the preparation of the consolidated federal income tax return required to be filed by the common parent of the affiliated group of which the taxpayer is a member.

(V)(1) Except as otherwise provided in divisions (V)(2), (V)(3), and (V)(4) of this section, corporations that file a consolidated municipal income tax return shall compute adjusted federal taxable income, as defined in § 98.02, by substituting "consolidated federal taxable income" for "federal taxable income" wherever "federal taxable income" appears in that division and by substituting "an affiliated group of corporation's" for "a C corporation's" wherever "a C corporation's" appears in that division.

(2) No corporation filing a consolidated Mariemont income tax return shall make any adjustment otherwise required under § 98.02(C)(1) to the extent that the item of income or deduction otherwise subject to the adjustment has been eliminated or consolidated in the computation of consolidated federal taxable income.

(3) If the net profit or loss of a pass-through entity having at least 80% of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, the corporation filing a consolidated Mariemont income tax return shall do one of the following with respect to that pass-through entity's net profit or loss for that taxable year:

(a) Exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of this section, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Mariemont. If the entity's net profit or loss is so excluded, the entity shall be subject to taxation as a separate taxpayer on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(b) Include the pass-through entity's net profit or loss in the consolidated federal taxable income of the affiliated group and, for the purpose of making the computations required in divisions (R) through (Y) of this section, include the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Mariemont. If the entity's net profit or loss is so included, the entity shall not be subject to taxation as a separate taxpayer on the basis of the entity's net profits that are included in the consolidated federal taxable income of the affiliated group.

(4) If the net profit or loss of a pass-through entity having less than 80% of the value of its ownership interest owned or controlled, directly or indirectly, by an affiliated group of corporations is included in that affiliated group's consolidated federal taxable income for a taxable year, all of the following shall apply:

(a) The corporation filing the consolidated municipal income tax return shall exclude the pass-through entity's net profit or loss from the consolidated federal taxable income of the affiliated group and, for the purposes of making the computations required in divisions (R) through (Y) of this section, exclude the property, payroll, and gross receipts of the pass-through entity in the computation of the affiliated group's net profit situated to Mariemont;

(b) The pass-through entity shall be subject to Mariemont income taxation as a separate taxpayer in accordance with this chapter on the basis of the entity's net profits that would otherwise be included in the consolidated federal taxable income of the affiliated group.

(W) Corporations filing a consolidated Mariemont income tax return shall make the computations required under divisions (R) through (Y) of this section by substituting "consolidated federal taxable income attributable to" for "net profit from" wherever "net profit from" appears in that section and by substituting "affiliated group of corporations" for "taxpayer" wherever "taxpayer" appears in that section.

(X) Each corporation filing a consolidated Mariemont income tax return is jointly and severally liable for any tax, interest, penalties, fines, charges, or other amounts imposed by Mariemont in accordance with this chapter on the corporation, an affiliated group of which the corporation is a member for any portion of the taxable year, or any one or more members of such an affiliated group.

(Y) Corporations and their affiliates that made an election or entered into an agreement with Mariemont before January 1, 2016, to file a consolidated or combined tax return with Mariemont may continue to file consolidated or combined tax returns in accordance with such election or agreement for taxable years beginning on and after January 1, 2016.

§ 98.06 CREDIT FOR TAX PAID TO OTHER MUNICIPALITIES.

(A) Every individual taxpayer domiciled in Mariemont who is required to and does pay, or has acknowledged liability for, a municipal tax to another municipality on or measured by the same income, qualifying wages, commissions, net profits or other compensation taxable under this chapter, may claim a nonrefundable credit against the tax imposed by this chapter upon satisfactory evidence that tax has been paid to another municipality. Subject to division (C) of this section, the credit shall not exceed the amount obtained by multiplying the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other municipality by the LOWER of the tax rate in such other municipality OR the tax rate of 1.0%.

(B) Mariemont shall grant a credit against its tax on income to a resident of Mariemont who works in a joint economic development zone created under R.C. § 715.691 or a joint economic development district created under R.C. § 715.70, 715.71, or 715.72 to the same extent that it grants a credit against its tax on income to its residents who are employed in another municipal corporation.

(C) If the amount of tax withheld or paid to the other municipality is less than the amount of tax required to be withheld or paid to the other municipality, then for purposes of division (A) of this section, the income, qualifying wages, commissions, net profits or other compensation subject to tax in the other municipality shall be limited to the amount computed by dividing the tax withheld or paid to the other municipality by the tax rate for that municipality.

(D) [Intentionally left blank.]

§ 98.07 ESTIMATED TAXES.

(A) As used in this section:

(1) **ESTIMATED TAXES** means the amount that the taxpayer reasonably estimates to be the taxpayer's tax liability for Mariemont's income tax for the current taxable year.

(2) **TAX LIABILITY** means the total taxes due to Mariemont for the taxable year, after allowing any credit to which the taxpayer is entitled, and after applying any estimated tax payment, withholding payment, or credit from another taxable year.

(B)(1) Every taxpayer shall make a declaration of estimated taxes for the current taxable year, on the form prescribed by the Tax Administrator, if the amount payable as estimated taxes is at least \$200. For the purposes of this section:

(a) Taxes withheld for Mariemont from qualifying wages shall be considered as paid to Mariemont in equal amounts on each payment date unless the taxpayer establishes the dates on which all amounts were actually withheld, in which case they shall be considered as paid on the dates on which the amounts were actually withheld.

(b) An overpayment of tax applied as a credit to a subsequent taxable year is deemed to be paid on the date of the postmark stamped on the cover in which the payment is mailed or, if the payment is made by electronic funds transfer, the date the payment is submitted. As used in this division, **DATE OF THE POSTMARK** means, in the event there is more than one date on the cover, the earliest date imprinted on the cover by the postal service.

(2) Taxpayers filing joint returns shall file joint declarations of estimated taxes. A taxpayer may amend a declaration under rules prescribed by the Tax Administrator. A taxpayer having a taxable year of less than 12 months shall make a declaration under rules prescribed by the Tax Administrator.

(3) The declaration of estimated taxes shall be filed on or before the date prescribed for the filing of municipal income tax returns under § 98.05(G) or on or before the 15th day of the fourth month after the taxpayer becomes subject to tax for the first time.

(4) Taxpayers reporting on a fiscal year basis shall file a declaration on or before the 15th day of the fourth month after the beginning of each fiscal year or period.

(5) The original declaration or any subsequent amendment may be increased or decreased on or before any subsequent quarterly payment day as provided in this section.

(C)(1) The required portion of the tax liability for the taxable year that shall be paid through estimated taxes made payable to Mariemont, including the application of tax refunds to estimated taxes and withholding on or before the applicable payment date, shall be as follows:

(a) On or before the 15th day of the fourth month after the beginning of the taxable year, 22.5% of the tax liability for the taxable year;

(b) On or before the 15th day of the sixth month after the beginning of the taxable year, 45% of the tax liability for the taxable year;

(c) On or before the 15th day of the ninth month after the beginning of the taxable year, 67.5% of the tax liability for the taxable year;

(d) On or before the 15th day of the 12th month of the taxable year, 90% of the tax liability for the taxable year. For taxable years beginning on or after January 1, 2018, for an individual on or before the 15th day of the first month of the following taxable year, 90% of the tax liability for the taxable year.

(2) When an amended declaration has been filed, the unpaid balance shown due on the amended declaration shall be paid in equal installments on or before the remaining payment dates.

(3) On or before the 15th day of the fourth month of the year following that for which the declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due shall be paid with the return in accordance with § 98.05.

(D)(1) In the case of any underpayment of any portion of a tax liability, penalty and interest may be imposed pursuant to § 98.18 upon the amount of underpayment for the period of underpayment, unless the underpayment is due to reasonable cause as described in division (E) of this section. The amount of the underpayment shall be determined as follows:

(a) For the first payment of estimated taxes each year, 22.5% of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(b) For the second payment of estimated taxes each year, 45% of the tax liability less the amount of taxes paid by the date prescribed for that payment;

(c) For the third payment of estimated taxes each year, 67.5% of the tax liability, less the amount of taxes paid by the date prescribed for that payment;

(d) For the fourth payment of estimated taxes each year, 90% of the tax liability, less the amount of taxes paid by the date prescribed for that payment.

(2) The period of the underpayment shall run from the day the estimated payment was required to be made to the date on which the payment is made. For purposes of this section, a payment of estimated taxes on or before any payment date shall be considered a payment of any previous underpayment only

to the extent the payment of estimated taxes exceeds the amount of the payment presently required to be paid to avoid any penalty.

(E) An underpayment of any portion of tax liability determined under division (D) of this section shall be due to reasonable cause and the penalty imposed by this section shall not be added to the taxes for the taxable year if any of the following apply:

(1) The amount of estimated taxes that were paid equals at least 90% of the tax liability for the current taxable year, determined by annualizing the income received during the year up to the end of the month immediately preceding the month in which the payment is due.

(2) The amount of estimated taxes that were paid equals at least 100% of the tax liability shown on the return of the taxpayer for the preceding taxable year, provided that the immediately preceding taxable year reflected a period of 12 months and the taxpayer filed a return with Mariemont under § 98.05 for that year.

(3) The taxpayer is an individual who resides in Mariemont but was not domiciled there on the first day of January of the calendar year that includes the first day of the taxable year.

§ 98.08 ROUNDING OF AMOUNTS.

A person may round to the nearest whole dollar all amounts the person is required to enter on any return, report, voucher, or other document required under this chapter. Any fractional part of a dollar that equals or exceeds \$.50 shall be rounded to the next whole dollar, and any fractional part of a dollar that is less than \$.50 shall be dropped. If a person chooses to round amounts entered on a document, the person shall round all amounts entered on the document.

§ 98.09 REQUESTS FOR REFUNDS.

(A) As used in this section, withholding tax has the same meaning as in § 98.18.

(B) Upon receipt of a request for a refund, the Tax Administrator, in accordance with this section, shall refund to employers, agents of employers, other payers, or taxpayers, with respect to any income or withholding tax levied by Mariemont:

(1) Overpayments of \$10 or more;

(2) Amounts paid erroneously if the refund requested is \$10 or more.

(C)(1) Except as otherwise provided in this chapter, requests for refund shall be filed with the Tax Administrator, on the form prescribed by the Tax Administrator within three years after the tax was due or paid, whichever is later. The Tax Administrator may require the requestor to file with the request any documentation that substantiates the requestor's claim for a refund.

(2) On filing of the refund request, the Tax Administrator shall determine the amount of refund due and certify such amount for payment. Except as provided in division (C)(3) of this section, the Tax Administrator shall issue an assessment to any taxpayer whose request for refund is fully or partially denied. The assessment shall state the amount of the refund that was denied, the reasons for the denial, and instructions for appealing the assessment.

(3) If the Tax Administrator denies in whole or in part a refund request included within the taxpayer's originally filed annual income tax return, the Tax Administrator shall notify the taxpayer, in writing, of the amount of the refund that was denied, the reasons for the denial, and instructions for requesting an assessment that may be appealed under § 98.21.

(D) A request for a refund that is received after the last day for filing specified in division (C) of this section shall be considered to have been filed in a timely manner if any of the following situations exist:

(1) The request is delivered by the postal service, and the earliest postal service postmark on the cover in which the request is enclosed is not later than the last day for filing the request.

(2) The request is delivered by the postal service, the only postmark on the cover in which the request is enclosed was affixed by a private postal meter, the date of that postmark is not later than the last day for filing the request, and the request is received within seven days of such last day.

(3) The request is delivered by the postal service, no postmark date was affixed to the cover in which the request is enclosed or the date of the postmark so affixed is not legible, and the request is received within seven days of the last day for making the request.

(E) Interest shall be allowed and paid on any overpayment by a taxpayer of any municipal income tax obligation from the date of the overpayment until the date of the refund of the overpayment, except that if any overpayment is refunded within 90 days after the final filing date of the annual return or 90 days after the completed return is filed, whichever is later, no interest shall be allowed on the refund. For the purpose of computing the payment of interest on amounts overpaid, no amount of tax for any taxable year shall be considered to have been paid before the date on which the return on which the tax is reported is due, without regard to any extension of time for filing that return. Interest shall be paid at the interest rate described in § 98.18(A)(4).

§ 98.10 SECOND MUNICIPALITY IMPOSING TAX AFTER TIME PERIOD ALLOWED FOR REFUND.

(A) Income tax that has been deposited with Mariemont, but should have been deposited with another municipality, is allowable by Mariemont as a refund but is subject to the three-year limitation on refunds.

(B) Income tax that was deposited with another municipality but should have been deposited with Mariemont is subject to recovery by Mariemont. If Mariemont's tax on that income is imposed after the time period allowed for a refund of the tax or withholding paid to the other municipality, Mariemont shall allow a nonrefundable credit against the tax or withholding Mariemont claims is due with respect to such income or wages, equal to the tax or withholding paid to the first municipality with respect to such income or wages.

(C) If Mariemont's tax rate is less than the tax rate in the other municipality, then the nonrefundable credit shall be calculated using Mariemont's tax rate. However, if Mariemont's tax rate is greater than the tax rate in the other municipality, the tax due in excess of the nonrefundable credit is to be paid to Mariemont, along with any penalty and interest that accrued during the period of nonpayment.

(D) Nothing in this section permits any credit carryforward.

§ 98.11 AMENDED RETURNS.

(A)(1) If a taxpayer's tax liability shown on the annual tax return for Mariemont changes as a result of an adjustment to the taxpayer's federal or state income tax return, the taxpayer shall file an amended return with Mariemont. The amended return shall be filed on a form required by the Tax Administrator.

(2) If a taxpayer intends to file an amended consolidated municipal income tax return, or to amend its type of return from a separate return to a consolidated return, based on the taxpayer's consolidated federal income tax return, the taxpayer shall notify the Tax Administrator before filing the amended return.

(B)(1) In the case of an underpayment, the amended return shall be accompanied by payment of any combined additional tax due, together with any penalty and interest thereon. If the combined tax shown to be due is \$10 or less, no payment need be made. The amended return shall reopen those facts, figures, computations, or attachments from a previously filed return that are not affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return only:

(a) To determine the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; or,

(b) If the applicable statute of limitations for civil actions or prosecutions under § 98.12 has not expired for a previously filed return.

(2) The additional tax to be paid shall not exceed the amount of tax that would be due if all facts, figures, computations, and attachments were reopened; i.e., the payment shall be the lesser of the two amounts.

(C)(1) In the case of an overpayment, a request for refund may be filed under this division within the period prescribed by division (D) of this section for filing the amended return, even if it is filed beyond the period prescribed in that division if it otherwise conforms to the requirements of that division. If the amount of the refund is less than \$10, no refund need be paid by Mariemont. A request filed under this division shall claim refund of overpayments resulting from alterations only to those facts, figures, computations, or attachments required in the taxpayer's annual return that are affected, either directly or indirectly, by the adjustment to the taxpayer's federal or state income tax return, unless it is also filed within the time prescribed in § 98.09.

(2) The amount to be refunded shall not exceed the amount of refund that would be due if all facts, figures, computations, and attachments were reopened. All facts, figures, computations, and attachments may be reopened to determine the refund amount due by inclusion of all facts, figures, computations, and attachments.

(D) Within 60 days after the final determination of any federal or state tax liability affecting the taxpayer's Mariemont's tax liability, that taxpayer shall make and file an amended Mariemont return showing income subject to Mariemont income tax based upon such final determination of federal or state tax liability. The taxpayer shall pay any additional Mariemont income tax shown due thereon or make a claim for refund of any overpayment, unless the tax or overpayment is less than \$10.

§ 98.12 LIMITATIONS.

(A)(1)(a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the later of:

1. Three years after the tax was due or the return was filed, whichever is later; or
2. One year after the conclusion of the qualifying deferral period, if any.

(b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.

(2) As used in this section, *QUALIFYING DEFERRAL PERIOD* means a period of time beginning and ending as follows:

(a) Beginning on the date a person who is aggrieved by an assessment files with the Board of Review the request described in § 98.21. That date shall not be affected by any subsequent decision, finding, or holding by any administrative body or court that the Board of Review did not have jurisdiction to affirm, reverse, or modify the assessment or any part of that assessment.

(b) Ending the later of the 60th day after the date on which the final determination of the Board of Review becomes final or, if any party appeals from the determination of the Board of Review, the 60th day after the date on which the final determination of the Board of Review is either ultimately affirmed in whole or in part or ultimately reversed and no further appeal of either that affirmation, in whole or in part, or that reversal is available or taken.

(B) Prosecutions for an offense made punishable under a resolution or ordinance imposing an income tax shall be commenced within three years after the commission of the offense, provided that in the case of fraud, failure to file a return, or the omission of 25% or more of income required to be reported, prosecutions may be commenced within six years after the commission of the offense.

(C) A claim for a refund of municipal income taxes shall be brought within the time limitation provided in § 98.09.

(D)(1) Notwithstanding the fact that an appeal is pending, the petitioner may pay all or a portion of the assessment that is the subject of the appeal. The acceptance of a payment by Mariemont does not prejudice any claim for refund upon final determination of the appeal.

(2) If upon final determination of the appeal an error in the assessment is corrected by the Tax Administrator, upon an appeal so filed or pursuant to a final determination of the Board of Review, of the Ohio Board of Tax Appeals, or any court to which the decision of the Ohio Board of Tax Appeals has been appealed, so that the resultant amount due is less than the amount paid, a refund will be paid in the amount of the overpayment as provided by § 98.09, with interest on that amount as provided by § 98.09(E).

(E) No civil action to recover Mariemont income tax or related penalties or interest shall be brought during either of the following time periods:

(1) The period during which a taxpayer has a right to appeal the imposition of that tax or interest or those penalties;

(2) The period during which an appeal related to the imposition of that tax or interest or those penalties is pending.

§ 98.13 AUDITS.

(A) At or before the commencement of an audit, the Tax Administrator shall provide to the taxpayer a written description of the roles of the Tax Administrator and of the taxpayer during the audit and a statement of the taxpayer's rights, including any right to obtain a refund of an overpayment of a tax. At or before the commencement of an audit, the Tax Administrator shall inform the taxpayer when the audit is considered to have commenced.

(B) Except in cases involving suspected criminal activity, the Tax Administrator shall conduct an audit of a taxpayer during regular business hours and after providing reasonable notice to the taxpayer. A taxpayer who is unable to comply with a proposed time for an audit on the grounds that the proposed time would cause inconvenience or hardship must offer reasonable alternative dates for the audit.

(C) At all stages of an audit by the Tax Administrator, a taxpayer is entitled to be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner. The Tax Administrator shall prescribe a

form by which a taxpayer may designate such a person to assist or represent the taxpayer in the conduct of any proceedings resulting from actions by the Tax Administrator. If a taxpayer has not submitted such a form, the Tax Administrator may accept other evidence, as the Tax Administrator considers appropriate, that a person is the authorized representative of a taxpayer.

A taxpayer may refuse to answer any questions asked by the person conducting an audit until the taxpayer has an opportunity to consult with the taxpayer's attorney, accountant, bookkeeper, or other tax practitioner.

This division does not authorize the practice of law by a person who is not an attorney.

(D) A taxpayer may record, electronically or otherwise, the audit examination.

(E) The failure of the Tax Administrator to comply with a provision of this section shall neither excuse a taxpayer from payment of any taxes owed by the taxpayer nor cure any procedural defect in a taxpayer's case.

(F) If the Tax Administrator fails to substantially comply with the provisions of this section, the Tax Administrator, upon application by the taxpayer, shall excuse the taxpayer from penalties and interest.

§ 98.14 SERVICE OF ASSESSMENT.

(A) As used in this section:

(1) **LAST KNOWN ADDRESS** means the address the Tax Administrator has at the time a document is originally sent by certified mail or any address the Tax Administrator can ascertain using reasonable means such as the use of a change of address service offered by the postal service or an authorized delivery service under R.C. § 5703.056.

(2) **UNDELIVERABLE ADDRESS** means an address to which the postal service or an authorized delivery service under R.C. § 5703.056 is not able to deliver an assessment of the Tax Administrator, except when the reason for non-delivery is because the addressee fails to acknowledge or accept the assessment.

(B) Subject to division (C) of this section, a copy of each assessment shall be served upon the person affected thereby either by personal service, by certified mail, or by a delivery service authorized under R.C. § 5703.056. With the permission of the person affected by an assessment, the Tax Administrator may deliver the assessment through alternative means as provided in this section, including, but not limited to, delivery by secure electronic mail.

(C)(1)(a) If certified mail is returned because of an undeliverable address, the Tax Administrator shall utilize reasonable means to ascertain a new last known address, including the use of a change of address service offered by the postal service or an authorized delivery service under R.C. § 5703.056. If the Tax Administrator is unable to ascertain a new last known address, the assessment shall be sent by ordinary mail and considered served. If the ordinary mail is subsequently returned because of an undeliverable address, the assessment remains appealable within 60 days after the assessment's postmark

(b) Once the Tax Administrator or other Mariemont official, or the designee of either, serves an assessment on the person to whom the assessment is directed, the person may protest the ruling of that assessment by filing an appeal with the local Board of Review within 60 days after the receipt of service. The delivery of an assessment of the Tax Administrator under division (C)(1)(a) of this section is prima facie evidence that delivery is complete, and that the assessment is served.

(2) If mailing of an assessment by the Tax Administrator by certified mail is returned for some cause other than an undeliverable address, the Tax Administrator shall resend the assessment by ordinary mail.

The assessment shall show the date the Tax Administrator sends the assessment and include the following statement:

"This assessment is deemed to be served on the addressee under applicable law ten days from the date this assessment was mailed by the Tax Administrator as shown on the assessment, and all periods within which an appeal may be filed apply from and after that date."

Unless the mailing is returned because of an undeliverable address, the mailing of that information is prima facie evidence that delivery of the assessment was completed ten days after the Tax Administrator sent the assessment by ordinary mail and that the assessment was served.

If the ordinary mail is subsequently returned because of an undeliverable address, the Tax Administrator shall proceed under division (C)(1)(a) of this section. A person may challenge the presumption of delivery and service under this division in accordance with division (D) of this section.

(D)(1) A person disputing the presumption of delivery and service under division (C) of this section bears the burden of proving by a preponderance of the evidence that the address to which the assessment was sent by certified mail was not an address with which the person was associated at the time the Tax Administrator originally mailed the assessment. For the purposes of this section, a person is associated with an address at the time the Tax Administrator originally mailed the assessment if, at that time, the person was residing, receiving legal documents, or conducting business at the address; or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least 20%, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (D)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within 60 days after the initial contact by the Tax Administrator or other Mariemont official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the local Board of Review.

(E) Nothing in this section prohibits the Tax Administrator or the Tax Administrator's designee from delivering an assessment by personal service.

(F) Collection actions taken upon any assessment being appealed under division (C)(1)(b) of this section, including those on which a claim has been delivered for collection, shall be stayed upon the pendency of an appeal under this section.

(G) Additional regulations as detailed in the Rules and Regulations shall apply.

§ 98.15 ADMINISTRATION OF CLAIMS.

(A) As used in this section, **CLAIM** means a claim for an amount payable to Mariemont that arises pursuant to Mariemont's income tax imposed in accordance with this chapter.

(B) Nothing in this chapter prohibits the Tax Administrator from doing either of the following if such action is in the best interests of Mariemont:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments.

(C) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(D) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall be to the benefit of only the parties to the compromise or agreement and shall not eliminate or otherwise affect the liability of any other person.

(E) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

§ 98.16 TAX INFORMATION CONFIDENTIAL.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by this chapter is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of Mariemont as authorized by this chapter. The Tax Administrator or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the Internal Revenue Service, the Tax Commissioner, and tax administrators of other municipal corporations.

(B) This section does not prohibit Mariemont from publishing or disclosing statistics in a form that does not disclose information with respect to particular taxpayers.

§ 98.17 FRAUD.

No person shall knowingly make, present, aid, or assist in the preparation or presentation of a false or fraudulent report, return, schedule, statement, claim, or document authorized or required by Mariemont ordinance or state law to be filed with the Tax Administrator, or knowingly procure, counsel, or advise the preparation or presentation of such report, return, schedule, statement, claim, or document, or knowingly change, alter, or amend, or knowingly procure, counsel or advise such change, alteration, or amendment of the records upon which such report, return, schedule, statement, claim, or document is based with intent to defraud Mariemont or the Tax Administrator.

§ 98.18 INTEREST AND PENALTIES.

(A) As used in this section:

(1) **APPLICABLE LAW** means this chapter, the resolutions, ordinances, codes, directives, instructions, and rules adopted by Mariemont provided they impose or directly or indirectly address the levy, payment, remittance, or filing requirements of Mariemont.

(2) **FEDERAL SHORT-TERM RATE** means the rate of the average market yield on outstanding marketable obligations of the United States with remaining periods to maturity of three years or less, as determined under section 1274 of the Internal Revenue Code, for July of the current year.

(3) **INCOME TAX, ESTIMATED INCOME TAX, and WITHHOLDING TAX** means any income tax, estimated income tax, and withholding tax imposed by Mariemont pursuant to applicable law, including at any time before January 1, 2016.

(4) **INTEREST RATE AS DESCRIBED IN DIVISION (A) OF THIS SECTION** means the federal short-term rate, rounded to the nearest whole number percent, plus 5%. The rate shall apply for the calendar year

next following the July of the year in which the federal short-term rate is determined in accordance with division (A)(2) of this section.

(5) **RETURN** includes any tax return, report, reconciliation, schedule, and other document required to be filed with the Tax Administrator or Mariemont by a taxpayer, employer, any agent of the employer, or any other payer pursuant to applicable law, including at any time before January 1, 2016.

(6) **UNPAID ESTIMATED INCOME TAX** means estimated income tax due but not paid by the date the tax is required to be paid under applicable law.

(7) **UNPAID INCOME TAX** means income tax due but not paid by the date the income tax is required to be paid under applicable law.

(8) **UNPAID WITHHOLDING TAX** means withholding tax due but not paid by the date the withholding tax is required to be paid under applicable law.

(9) **WITHHOLDING TAX** includes amounts an employer, any agent of an employer, or any other payer did not withhold in whole or in part from an employee's qualifying wages, but that, under applicable law, the employer, agent, or other payer is required to withhold from an employee's qualifying wages.

(B)(1) This section applies to the following:

(a) Any return required to be filed under applicable law for taxable years beginning on or after January 1, 2016;

(b) Income tax, estimated income tax, and withholding tax required to be paid or remitted to Mariemont on or after January 1, 2016.

(2) This section does not apply to returns required to be filed or payments required to be made before January 1, 2016, regardless of the filing or payment date. Returns required to be filed or payments required to be made before January 1, 2016, but filed or paid after that date shall be subject to the ordinances or rules and regulations, as adopted before January 1, 2016, of Mariemont to which the return is to be filed or the payment is to be made.

(C) Should any taxpayer, employer, agent of the employer, or other payer for any reason fails, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with Mariemont any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in division (A) of this section, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2)(a) With respect to unpaid income tax and unpaid estimated income tax, Mariemont may impose a penalty equal to 15% of the amount not timely paid.

(b) With respect to any unpaid withholding tax, Mariemont may impose a penalty not exceeding 50% of the amount not timely paid.

(3) With respect to returns other than estimated income tax returns, Mariemont may impose a penalty of not exceeding \$25 for each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure, except that Mariemont shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

(D) Nothing in this section requires Mariemont to refund or credit any penalty, amount of interest, charges, or additional fees that Mariemont has properly imposed or collected before January 1, 2016.

(E) Nothing in this section limits the authority of Mariemont to abate or partially abate penalties or interest imposed under this section when the Tax Administrator determines, in the Tax Administrator's sole discretion, that such abatement is appropriate.

(F) By the 31st day of October of each year Mariemont shall publish the rate described in division (A) of this section applicable to the next succeeding calendar year.

(G) Mariemont may impose on the taxpayer, employer, any agent of the employer, or any other payer Mariemont's post-judgment collection costs and fees, including attorney's fees.

§ 98.19 AUTHORITY OF TAX ADMINISTRATOR; VERIFICATION OF INFORMATION.

Authority.

(A) Nothing in this chapter shall limit the authority of the Tax Administrator to perform any of the following duties or functions, unless the performance of such duties or functions is expressly limited by a provision of the Ohio Revised Code:

(1)(a) Exercise all powers whatsoever of an query nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and federal and state income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths.

(b) The powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under Mariemont's income tax ordinance;

(2) Appoint agents and prescribe their powers and duties;

(3) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(4) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, for any reason overpaid. In addition, the Tax Administrator may investigate any claim of overpayment and, if the Tax Administrator finds that there has been an overpayment, make a written statement of the Tax Administrator's findings, and approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(5) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(6) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with § 98.03;

(7)(a) Make all tax findings, determinations, computations, and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, re-determine, or correct any tax findings, determinations, computations, or orders the Tax Administrator has made.

(b) If an appeal has been filed with the Board of Review or other appropriate tribunal, the Tax Administrator shall not review, re-determine, or correct any tax finding, determination, computation, or order which the Tax Administrator has made, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(8) Destroy any or all returns or other tax documents in the manner authorized by law;

(9) Enter into an agreement with a taxpayer to simplify the withholding obligations described in § 98.04.

Verification of accuracy of returns and determination of liability.

(B)(1) The Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and federal and state income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator authorized agent, or employee to investigate and examine such books, papers, records, and federal and state income tax returns at a reasonable time and place designated in the request.

(2) The records and other documents of any taxpayer, employer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by Mariemont or for the withholding of such tax.

(3) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and federal and state income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(4) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or federal or state income tax returns under this section shall fail to comply.

Identification information.

(C)(1) Nothing in this chapter prohibits the Tax Administrator from requiring any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's social security number, federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(2)(a) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within 30 days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to § 98.18, in addition to any applicable penalty described in § 98.99.

(b) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under § 98.19(C) within 30 days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to § 98.18.

(c) The penalties provided for under divisions (C)(2)(a) and (b) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in § 98.09 for a violation of § 98.17 and any other penalties that may be imposed by the Tax Administrator by law.

§ 98.20 REQUEST FOR OPINION OF THE TAX ADMINISTRATOR.

(A) An *OPINION OF THE TAX ADMINISTRATOR* means an opinion issued under this section with respect to prospective municipal income tax liability. It does not include ordinary correspondence of the Tax Administrator.

(B) A taxpayer may submit a written request for an opinion of the Tax Administrator in accordance with the Rules and Regulations.

(C) A taxpayer is not relieved of tax liability for any activity or transaction related to a request for an opinion that contained any misrepresentation or omission of one or more material facts.

(D) The Tax Administrator may refuse to offer an opinion on any request received under this section. Such refusal is not subject to appeal.

(E) An opinion of the Tax Administrator binds the Tax Administrator only with respect to the taxpayer for whom the opinion was prepared and does not bind the Tax Administrator of any other municipal corporation.

(F) An opinion of the Tax Administrator issued under this section is not subject to appeal.

§ 98.21 BOARD OF REVIEW.

(A)(1) The Board of Review shall consist of three members. Two members shall be appointed by the legislative authority of Mariemont, but such appointees may not be employees, elected officials, or contractors with Mariemont at any time during their term or in the five years (which applies only to these two appointments) immediately preceding the date of appointment. One member shall be appointed by the Mayor of Mariemont. This member may be an employee of Mariemont but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(2) The term for members of the Board of Review shall be two years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority. The board member appointed by the Mayor of Mariemont shall serve at the discretion of the administrative official.

(3) Members of the Board of Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or by counsel in the

member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

(4) A member of the Board of Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(5) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within 60 days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Review.

(6) If a member is temporarily unable to serve on the Board of Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board of Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever the Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the Board of Review by filing a request with the Board of Review. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within 60 days after the taxpayer receives the assessment.

(D) The Board of Review shall schedule a hearing to be held within 60 days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within 120 days after the first day of the hearing unless the parties agree otherwise.

(E) The Board of Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Review shall issue a final determination on the appeal within 90 days after the Board of Review's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within 15 days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the Board of Review's final determination as provided in R.C. § 5717.011.

(F) The Board of Review created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under R.C. § 149.43. Hearings requested by a taxpayer before a Board of Review created pursuant to this section are not meetings of a public body subject to R.C. § 121.22.

§ 98.22 AUTHORITY TO CREATE RULES AND REGULATIONS.

Nothing in this chapter prohibits the legislative authority of Mariemont, or the Tax Administrator pursuant to authority granted to the Tax Administrator by resolution or ordinance, to adopt rules to administer an income tax imposed by Mariemont in accordance with this chapter. Such rules shall not conflict with or be inconsistent with any provision of this chapter. Taxpayers are hereby required to

comply not only with the requirements of this chapter, but also to comply with the Rules and Regulations. All rules adopted under this section shall be published and posted on the internet.

§ 98.23 [RESERVED]

§ 98.24 SAVINGS CLAUSE.

This chapter shall not apply to any person, firm or corporation, or to any property as to whom or which it is beyond the power of Council to impose the tax herein provided for. Any sentence, clause, section or part of this chapter or any tax against or exception granted any individual or any of the several groups of persons, or forms of income specified herein if found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall affect only such clause, sentence, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or other parts of this chapter. It is hereby declared to be the intention of Council that this chapter would have been adopted had such unconstitutional, illegal or invalid sentence, or part hereof, not been included therein.

§ 98.25 COLLECTION OF TAX AFTER TERMINATION OF CHAPTER.

(A) This chapter shall continue effective insofar as the levy of taxes is concerned until repealed, and insofar as the collection of taxes levied hereunder and actions or proceedings for collecting any tax so levied or enforcing any provisions of this chapter are concerned, it shall continue effective until all of said taxes levied hereunder in the aforesaid periods are fully paid and any and all suits and prosecutions for the collection of said taxes or for the punishment of violations of this chapter shall have been fully terminated, subject to the limitations contained in §§ 98.12 and 98.99.

(B) Annual returns due for all or any part of the last effective year of this chapter shall be due on the date provided in §§ 98.05 and 98.04 as though the same were continuing.

§ 98.26 ELECTION TO BE SUBJECT TO R.C. §§ 718.80 TO 718.95.

(A) Mariemont hereby adopts and incorporates herein by reference R.C. §§ 718.80 to 718.95 for tax years beginning on or after January 1, 2018.

(B) A taxpayer, as defined in division (C) of this section, may elect to be subject to R.C. §§ 718.80 to 718.95 in lieu of the provisions of this chapter.

(C) Taxpayer has the same meaning as in R.C. § 718.01, except that taxpayer does not include natural persons or entities subject to the tax imposed under R.C. Chapter 5745. Taxpayer may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

§ 98.99 VIOLATIONS; PENALTIES.

(A) Whoever violates §§ 98.04, 98.16(A) or 98.17 by failing to remit Mariemont income taxes deducted and withheld from an employee, shall be guilty of a misdemeanor of the first degree and shall be subject to a fine of not more than \$1,000 or imprisonment for a term of up to six months, or both. If the individual that commits the violation is an employee, or official, of Mariemont, the individual is subject to discharge from employment or dismissal from office.

(B) Any person who discloses information received from the Internal Revenue Service in violation of § 98.16(A) shall be guilty of a felony of the fifth degree and shall be subject to a fine of not more than \$5,000 plus the costs of prosecution, or imprisonment for a term not exceeding five years, or both. If the individual that commits the violation is an employee, or official, of Mariemont, the individual is subject to discharge from employment or dismissal from office.

(C) Each instance of access or disclosure in violation of § 98.16(A) constitutes a separate offense.

(D) If not otherwise specified herein, no person shall:

- (1) Fail, neglect, or refuse to make any return or declaration required by this chapter;
- (2) File any incomplete or false return;
- (3) Fail, neglect, or refuse to pay the tax, penalties or interest imposed by this chapter;
- (4) Refuse to permit the Tax Administrator or any duly authorized agent or employee to examine his books, records, papers and federal and state income tax returns relating to the income or net profits of a taxpayer;
- (5) Fail to appear before the Tax Administrator and to produce his books, records, papers or federal and state income tax returns relating to the income or net profits of a taxpayer upon order or subpoena of the Tax Administrator;
- (6) Refuse to disclose to the Tax Administrator any information with respect to the income or net profits of a taxpayer;
- (7) Fail to comply with the provisions of this chapter or any order or subpoena of the Tax Administrator authorized hereby;
- (8) Give to an employer false information as to his true name, correct social security number, and residence address, or fail to promptly notify an employer of any change in residence address and date thereof;
- (9) Attempt to do anything whatsoever to avoid the payment of the whole or any part of the tax, penalties or interest imposed by this chapter.

(E) Any person who violates any of the provisions in division (D) of this section shall be subject to the penalties provided for in division (A) of this chapter.

SECTION II. This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the health, safety and welfare of the citizens of the Village of Mariemont and shall take effect immediately. The reason for the said emergency is to incorporate language passed by State House Bill 33 which goes into effect January 1, 2024.

Passed: December 18, 2023

Mayor William A. Brown

ATTEST:

I, Kelly I. Rankin, Fiscal Officer of Council of the Village of Mariemont, Ohio, do hereby certify that there is no newspaper printed in said municipality and that publication of the foregoing Ordinance was duly made by posting true copies thereof at five of the most public places in said corporation as determined by the Council, as follows: the Concourse, Miami Bluff and Flintpoint Way; the Tennis Court property, on the east side of Plainville Road between Maple and Chestnut Streets; the site of the Municipal Building; Wooster Pike and Crystal Springs Road; the northeast corner of the intersection of Rembold and Miami Road inside the enclosure; the northwest corner of the Old Town Center, intersection of Chestnut and Oak Streets; each for a period of fifteen days commencing on the 19th day of December 2023.

Kelly Rankin, Fiscal Officer