

RECORD OF RESOLUTIONS

Dayton Legal Blank Co., Form No. 30045

Resolution No. _____

Passed _____ YEAR _____

CITY OF BELPRE
RESOLUTION NO. 32 (2024-2025)

A RESOLUTION ADOPTING THE TAX BUDGET FOR THE YEAR 2026

WHEREAS, a tentative tax budget for the City of Belpre, Ohio, for the new year 2025 has been presented to City Council, and

WHEREAS, a public hearing has been held thereon as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BELPRE, OHIO, THAT:

SECTION I

The tax budget for the City of Belpre, Ohio, for the year 2026, a copy of which is hereto attached, be and the same hereby is adopted. The Clerk is hereby instructed to immediately forward a copy of the same to the Auditor of Washington County, Ohio.

SECTION II

This Resolution shall take effect and be in full force at the earliest date allowed by law.

PASSED: June 23, 2025 James B. Whitaker
PRESIDENT OF COUNCIL

ATTEST: Kimberly S. Meredith

PRESENTED TO MAYOR: 6/24/25 Samuel J. Canale
MAYOR

APPROVED BY MAYOR: 6/24/25

CLERK'S CERTIFICATION OF PUBLICATION

The undersigned Clerk of the Council of the City of Belpre, Ohio, does hereby certify that on June 24, 2025, this Resolution was published by posting a copy of the same at the five public places designated by the City Council in Ordinance No. 18 (2006-07).

June 24, 2025
Date

Kimberly S. Meredith
CLERK

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

EXHIBIT 1

DESCRIPTION	FOR 2023 ACTUAL	FOR 2024 ACTUAL	CURRENT YEAR ESTIMATED FOR 2025	BUDGET YEAR ESTIMATED FOR 2026
REVENUES				
LOCAL TAXES				
GENERAL PROPERTY TAX - REAL ESTATE	534,672	547,696	568,500	548,000
TANGIBLE PERSONAL PROPERTY TAX	48,997	48,985	50,000	50,000
MUNICIPAL INCOME TAX	1,933,159	2,055,144	2,076,000	2,096,780
OTHER LOCAL TAXES	1,720	1,950	2,500	2,500
TOTAL LOCAL TAXES	2,518,548	2,653,775	2,697,000	2,697,260
INTERGOVERNMENTAL REVENUES				
STATE SHARED TAXES & PERMITS				
LOCAL GOVERNMENT	177,673	167,201	170,000	171,700
ESTATE TAX	0	0	0	0
CIGARETTE TAX	338	375	380	384
LICENSE TAX	0	0	0	0
LIQUOR AND BEER PERMITS	3,974	5,405	0	0
GASOLINE TAX	0	0	0	0
PAWN BROKER	0	0	0	0
PROPERTY TAX ALLOCATION	0	0	0	0
OTHER STATE SHARED TAXES & PERMITS	0	0	0	0
TOTAL STATE SHARED TAXES AND PERMITS	181,985	172,981	170,380	172,084
FEDERAL GRANTS OR AID				
STATE GRANTS OR AID	0	14,208	0	0
OTHER GRANTS OR AID	0	0	0	0
TOTAL INTERGOVERNMENTAL REVENUES	181,985	14,208	170,380	172,084
SPECIAL ASSESSMENTS	1,229	6,136	6,500	6,500
CHARGES FOR SERVICES	1,485,959	1,518,038	1,540,000	1,555,400
FINES, LICENSES, & PERMITS	149,306	148,670	152,500	152,500
MISCELLANEOUS	50,262	98,309	45,050	95,500
OTHER FINANCING SOURCES:				
PROCEEDS FROM SALE OF DEBT				
TRANSFERS				
ADVANCES				
OTHER SOURCES (investment interest)	197,451	294,127	285,000	297,068
TOTAL SPECIAL ASSESSMENTS	1,684,207	2,065,280	2,022,550	2,100,468
TOTAL REVENUE	4,584,740	4,912,380	4,896,430	4,969,812

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

EXHIBIT II

DESCRIPTION	FOR 2023 ACTUAL	FOR 2024 ACTUAL	CURRENT YEAR ESTIMATED FOR 2025	BUDGET YEAR ESTIMATED FOR 2026
EXPENDITURES				
SECURITY OF PERSONS & PROPERTY				
PERSONAL SERVICES (police/fire)	1,442,977	1,515,213	1,645,810	1,695,184
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	69,092	86,188	255,465	281,000
SUPPLIES & MATERIALS	333,598	271,817	208,250	208,000
CAPITAL OUTLAY	0	0	0	0
TOTAL SECURITY OF PERSONS & PROPERTY	1,845,667	1,873,218	2,107,525	2,184,184
PUBLIC HEALTH SERVICES				
PERSONAL SERVICES	0	0	0	0
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	75,000	74,000	76,000	75,000
SUPPLIES & MATERIALS	0	0	0	0
CAPITAL OUTLAY				
TOTAL PUBLIC HEALTH SERVICES	75,000	74,000	76,000	75,000
LEISURE TIME ACTIVITIES (Park/senior)				
PERSONAL SERVICES	66,233	51,390	65,739	67,711
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	48,500	105,767	110,500	116,500
SUPPLIES & MATERIALS	100,250	24,997	81,400	82,214
CAPITAL OUTLAY		27,050	30,000	30,000
TOTAL LEISURE TIME ACTIVITIES	214,983	209,205	287,639	296,425
COMMUNITY ENVIRONMENT (SANITATION)				
PERSONAL SERVICES	24,912	19,349	19,864	20,563
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	1,151,318	1,147,087	1,148,975	1,160,465
SUPPLIES & MATERIALS	28,507	388	750	1,000
CAPITAL OUTLAY				
TOTAL COMMUNITY ENVIRONMENT	1,204,737	1,166,824	1,169,589	1,182,028
BASIC UTILITY SERVICES				
PERSONAL SERVICES				
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES				
SUPPLIES & MATERIALS				
CAPITAL OUTLAY				
TOTAL BASIC UTILITY SERVICES	0	0	0	0
TRANSPORTATION				
PERSONAL SERVICES				
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES				
SUPPLIES & MATERIALS				
CAPITAL OUTLAY				
TOTAL TRANSPORTATIONS	0	0	0	0
GENERAL GOVERNMENT				
PERSONAL SERVICES	536,318	474,345	585,212	582,000
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES		203,631	264,865	267,500
SUPPLIES & MATERIALS	207,277	57,067	74,863	75,600
CAPITAL OUTLAY			0	0
TOTAL GENERAL GOVERNMENT	745,595	735,043	904,940	925,100
DEBT SERVICE				
REDEMPTION OF PRINCIPAL				
INTEREST				
OTHER DEBT SERVICE				
TOTAL DEBT SERVICE	0	0	0	0
OTHER USES OF FUNDS				
TRANSFERS	79,800	0	349,800	90,000
ADVANCES				
CONTINGENCIES				
OTHER USES OF FUNDS				
TOTAL USES OF FUNDS	79,800	0	349,800	90,000
TOTAL EXPENDITURES	4,165,782	4,058,290	4,895,592	4,752,737
REVENUES OVER/ (UNDER) EXPENDITURES	418,958	854,089	838	217,075
BEGINNING UNENCUMBERED BALANCE	642,397	1,061,355	1,915,444	1,916,282
ENDING CASH FUND BALANCE	1,061,355	1,915,444	1,916,282	2,133,357
ESTIMATED ENCUMBRANCES (OUTSTANDING AT YEAR END)	0	0	0	0
ESTIMATED ENCUMBERED FUND BALANCE	1,061,355	1,915,444	1,916,282	2,133,357

EXHIBIT III

FUND	Estimated Unencumbered Fund Balance 01/01/2025	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures & Encumbrances		Estimated Unencumbered Fund Balance 12/31/2025		
				Personal Services	Other			
							Total	
GOVERNMENTAL SPECIAL REVENUE:								
STREET FUND	#2202	149,320	474,500	623,820	294,362	220,500	514,862	108,958
PERMISSIVE TAX	#2203	81,003	54,550	135,553	0	40,000	40,000	95,553
STATE HIGHWAY FUND	#2206	26,512	37,060	63,572	24,500	13,500	38,000	25,572
UNCLAIMED FUNDS	#1216	13,317	2,500	15,817	0	200	200	15,617
MAYOR'S COURT COMP FUND	#2250	1,002	5,875	6,877	0	5,600	5,600	1,277
CLERKS COMPUTER FUND	#2260	27,968	2,200	30,168	0	3,500	3,500	26,668
TOTAL SPECIAL REVENUE FUNDS		299,121	576,685	875,806	318,862	283,300	602,162	273,644
DEBT SERVICE FUNDS:								
DEBT SERVICE		0	0	0	0	0	0	0
TOTAL DEBT SERVICE FUNDS		0	0	0	0	0	0	0
CAPITAL PROJECTS FUNDS:								
REC. FACILITIES CAP. IMPR.	#2214	1	0	1	0	1	1	0
EMS Fund	#2218	367,251	253,200	620,451	0	470,958	470,958	149,493
Issue II Paving Fund	#3292	4,205	0	4,205	0	0	0	4,205
CAPITAL IMPROVEMENT	#1301	759,199	260,000	1,019,199	0	289,600	289,600	729,599
POOL CONSTRUCTION / MAINT		0	0	0	0	0	0	0
CHIP CDBG FUND	#2311	5,875	0	5,875	0	0	0	5,875
CHIP HOME FUND	#2312	33,155	0	33,155	0	0	0	33,155
FISCAL RECOVERY FUND/ARPA	#2482	299,969	0	299,969	0	299,969	299,969	0
ONEOHIO OPIOID SETTLEMENT	#2483	7,139	3,000	10,139	0	0	0	10,139
POND RENOVATION 2024	#2490	2,500	0	2,500	0	0	0	2,500
TOTAL CAPITAL PROJECTS		1,479,292	516,200	1,995,492	0	1,060,528	1,060,528	924,965
PROPRIETARY ENTERPRISE FUNDS:								
SWIMMING POOL	#2601	35,613	1,153,280	35,613	0	10,600	10,600	25,013
WATER DEPARTMENT	#5602	756,844	1,883,962	1,910,125	380,431	816,209	1,196,640	713,485
SEWER DEPARTMENT	#5603	2,068,558	1,883,962	3,952,520	630,022	1,210,884	1,840,905	2,111,615
SANITATION FUND	#5604	0	0	0	0	0	0	0
WATER STORAGE TANK \$4	#5605	463,108	157,000	620,108	0	553,261	553,261	66,847
WATER SUPPLY SYSTEM \$2	#5606	231,393	78,000	309,393	0	90,000	90,000	219,393
TOTAL ENTERPRISE FUNDS		3,565,517	3,272,242	6,827,759	1,010,452	2,680,954	3,691,406	3,136,353
INTERNAL SERVICE FUNDS								
MARINA		0	0	0	0	0	0	0
TOTAL INTERNAL SERVICE FUNDS		0	0	0	0	0	0	0
FIDUCIARY TRUST & AGENCY FUNDS:								
LAW ENF. TRUST FUND	#2212	9,093	0	9,093	0	0	0	9,093
ENF. EDUCATION (DARE)	#2213	8,208	0	8,208	0	3,000	3,000	5,208
GUARANTY DEPOSITS	#5825	239,145	30,000	269,145	0	20,000	20,000	249,145
TOTAL TRUST & AGENCY FUNDS		256,446	30,000	286,446	0	23,000	23,000	263,446
GRAND TOTAL		5,590,376	4,395,127	9,985,503	1,329,315	4,047,782	5,377,096	4,608,407