

RECORD OF RESOLUTIONS

Dayton Legal Blank Co., Form No. 30045

Resolution No. _____

Passed _____

YEAR _____

CITY OF BELPRE
RESOLUTION NO. 11 (2026-2027)

**A RESOLUTION ADOPTING THE TAX BUDGET
FOR THE YEAR 2027**

WHEREAS, a tentative tax budget for the City of Belpre, Ohio, for the new year 2027 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 2027, 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: July 14, 2026

[Signature]
PRESIDENT OF COUNCIL

ATTEST: Kimberly A. Mendel

PRESENTED TO MAYOR: 7/14/26

[Signature]
MAYOR

APPROVED BY MAYOR: 7/14/26

CLERK'S CERTIFICATION OF PUBLICATION

The undersigned Clerk of the Council of the City of Belpre, Ohio, does hereby certify that on July 15, 2026, 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).

July 15, 2026
Date

[Signature]
CLERK

FUND NAME: GENERAL FUND

FUND TYPE / CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 1

DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
REVENUES				
LOCAL TAXES				
GENERAL PROPERTY TAX - REAL ESTATE	547,696	542,616	570,000	600,000
TANGIBLE PERSONAL PROPERTY TAX	48,985	48,859	50,000	50,000
MUNICIPAL INCOME TAX	2,055,144	2,136,357	2,208,800	2,000,000
OTHER LOCAL TAXES	1,950	1,970	2,500	2,500
TOTAL LOCAL TAXES	2,653,775	2,729,802	2,831,300	2,652,500
INTERGOVERNMENTAL REVENUES				
STATE SHARED TAXES & PERMITS				
LOCAL GOVERNMENT	167,201	189,005	200,000	220,000
ESTATE TAX	0	0	0	0
CIGARETTE TAX	375	476	480	495
LICENSE TAX	0	0	0	0
LIQUOR AND BEER PERMITS	5,405	4,702	4,800	4,950
GASOLINE TAX	0	1,200	1,200	600
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	172,981	195,383	206,480	226,045
FEDERAL GRANTS OR AID				
STATE GRANTS OR AID	14,208	80,291	75,000	250,000
OTHER GRANTS OR AID	0	0	2,700	0
TOTAL INTERGOVERNMENTAL REVENUES	14,208	80,291	77,700	476,045
SPECIAL ASSESSMENTS	6,136	488	2,500	2,500
CHARGES FOR SERVICES	1,518,038	1,572,863	1,597,488	1,600,000
FINES, LICENSES, & PERMITS	148,670	152,565	153,700	155,000
MISCELLANEOUS	98,309	168,661	80,550	90,000
OTHER FINANCING SOURCES:				
PROCEEDS FROM SALE OF DEBT				
TRANSFERS				
ADVANCES				
OTHER SOURCES (investment interest)	294,127	367,714	370,000	375,000
TOTAL SPECIAL ASSESSMENTS	2,065,280	2,262,312	2,204,238	2,222,500
TOTAL REVENUE	4,912,380	5,267,788	5,319,718	5,577,090

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

EXHIBIT II

DESCRIPTION EXPENDITURES	FOR 2024 ACTUAL	FOR 2025 ACTUAL	CURRENT YEAR ESTIMATED FOR 2026	BUDGET YEAR ESTIMATED FOR 2027
SECURITY OF PERSONS & PROPERTY				
PERSONAL SERVICES (police/fire)	1,515,213	1,530,706	1,800,104	1,891,640
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	86,188	258,953	291,465	320,000
SUPPLIES & MATERIALS	271,817	237,204	204,900	225,000
CAPITAL OUTLAY	0	14,000	8,000	8,800
TOTAL SECURITY OF PERSONS & PROPERTY	1,873,218	2,040,863	2,304,469	2,445,440
PUBLIC HEALTH SERVICES				
PERSONAL SERVICES	0	0	0	0
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	74,000	76,000	75,000	82,500
SUPPLIES & MATERIALS	0	0	0	0
CAPITAL OUTLAY				
TOTAL PUBLIC HEALTH SERVICES	74,000	76,000	75,000	82,500
LEISURE TIME ACTIVITIES (Park/senior)				
PERSONAL SERVICES	51,390	69,394	68,963	70,300
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	105,767	103,559	110,100	120,000
SUPPLIES & MATERIALS	24,997	56,263	90,200	100,000
CAPITAL OUTLAY	27,650	30,242	32,000	250,000
TOTAL LEISURE TIME ACTIVITIES	209,205	259,458	301,263	540,300
COMMUNITY ENVIRONMENT (SANITATION)				
PERSONAL SERVICES	19,346	19,085	21,625	23,037
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	1,147,087	1,148,584	1,159,550	1,275,000
SUPPLIES & MATERIALS	388	0	150	175
CAPITAL OUTLAY				
TOTAL COMMUNITY ENVIRONMENT	1,166,824	1,167,669	1,181,325	1,298,212
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	474,345	495,163	578,383	603,363
TRAVEL TRANSPORTATION				
CONTRACTUAL SERVICES	203,631	251,157	373,295	410,000
SUPPLIES & MATERIALS	57,067	60,942	135,325	148,000
CAPITAL OUTLAY		25,000	1,906	2,100
TOTAL GENERAL GOVERNMENT	735,043	833,282	1,088,909	1,163,463
DEBT SERVICE				
REDEMPTION OF PRINCIPAL				
INTEREST				
OTHER DEBT SERVICE				
TOTAL DEBT SERVICE	0	0	0	0
OTHER USES OF FUNDS				
TRANSFERS	0	5,000		0
ADVANCES				
CONTINGENCIES				
OTHER USES OF FUNDS	0	5,000	0	0
TOTAL USES OF FUNDS	0	5,000	0	0
TOTAL EXPENDITURES	4,058,290	4,382,272	4,950,966	5,529,915
REVENUES OVER/ (UNDER) EXPENDITURES	854,089	857,191	368,128	47,175
BEGINNING UNENCUMBERED BALANCE	1,061,355	1,915,444	2,445,552	2,391,016
ENDING CASH FUND BALANCE	1,915,444	2,445,552	2,391,016	2,438,191
ESTIMATED ENCUMBRANCES (OUTSTANDING AT YEAR END)	0	0	0	0
ESTIMATED UNENCUMBERED FUND BALANCE	1,915,444	2,445,552	2,391,016	2,438,191

EXHIBIT III

FUND		Estimated		Budget Year		Total		Budget Year			Estimated		
		Unencumbered Fund Balance 01/01/2026	Receipt	Expenditures		Expenditures For	Expenditures & Encumbrances		Unencumbered Fund Balance 12/31/2025				
				Personal	Services		Other	Total					
GOVERNMENTAL SPECIAL REVENUE:													
STREET FUND	#2202	173,648	512,500	686,148	310,829	243,899	554,728	131,420					
PERMISSIVE TAX	#2203	110,419	55,100	165,519	0	0	0	165,519					
STATE HIGHWAY FUND	#2206	30,795	4,500	35,295	25,250	9,550	34,800	495					
UNCLAIMED FUNDS	#1216	14,536	1,500	16,036	0	200	200	15,836					
MAYOR'S COURT COMP FUND	#2250	1,163	750	1,913	0	600	600	1,313					
CLERK'S COMPUTER FUND	#2260	29,076	2,500	31,576	0	5,750	5,750	25,826					
TOTAL SPECIAL REVENUE FUNDS		359,637	576,850	936,487	336,079	259,999	596,078	340,409					
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	0	0	0	0	0	0	0					
EMS Fund	#2218	166,300	252,750	419,050	0	155,500	155,500	263,550					
Issue II Paving Fund	#3292	4,204	0	4,204	0	0	0	4,204					
CAPITAL IMPROVEMENT	#1301	477,989	252,500	730,489	0	0	0	730,489					
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	0	0	0	0	0	0	0					
ONEOHIO OPIOID SETTLEMENT	#2483	8,899	2,000	10,899	0	0	0	10,899					
POND RENOVATION 2024	#2490	2,500	0	2,500	0	0	0	2,500					
TOTAL CAPITAL PROJECTS		698,922	507,250	1,206,172	0	155,500	155,500	1,050,672					
PROPRIETARY ENTERPRISE FUNDS:													
SWIMMING POOL	#2601	28,794	0	28,794	0	11,850	11,850	16,944					
WATER DEPARTMENT	#5602	1,315,252	1,531,000	2,846,252	386,681	1,836,181	2,222,862	623,390					
SEWER DEPARTMENT	#5603	2,545,976	2,504,000	5,049,976	566,406	2,067,619	2,624,025	2,425,951					
SANITATION FUND	#5604	0	0	0	0	0	0	0					
WATER STORAGE TANK \$4	#5605	537,095	2,455,275	2,992,371	0	2,345,000	2,345,000	647,371					
WATER SUPPLY SYSTEM \$2	#5606	238,736	1,171,900	1,410,636	0	791,000	791,000	619,636					
TOTAL ENTERPRISE FUNDS		4,665,854	7,662,175	12,328,029	943,087	7,051,650	7,994,737	4,333,292					
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	6,537	50	6,587	0	1,000	1,000	5,587					
GUARANTY DEPOSITS	#5825	241,516	30,000	271,516	0	20,000	20,000	251,516					
TOTAL TRUST & AGENCY FUNDS		287,146	30,050	287,196	0	21,000	21,000	266,196					
GRAND TOTAL		5,981,559	8,776,325	14,757,884	1,279,166	7,488,149	8,767,315	5,990,569					