

CITY OF GENEVA, OHIO

TAX BUDGET

YEAR 2024

CITY OF GENEVA
ASHTABULA COUNTY, OHIO

July 20, 2023

The following budget year beginning January 1, 2024 has been reviewed by Council and is herewith submitted for consideration of the County Budget Commission.



Traci R. Welch, Finance Director

	BUDGET YEAR AMOUNT REQUESTED OF INSIDE/OUTSIDE
<u>FUNDS</u>	
<u>GOVERNMENTAL</u>	
GENERAL	332,443
<u>SPECIAL REVENUE</u>	
POLICE PENSION	30,222
<u>CUSTODIAL</u>	
CEMETERY	30,222
<u>OUTSIDE MILLAGE</u>	
POLICE LEVY	446,891
TOTAL ALL FUNDS	839,778

CITY OF GENEVA
2024 Tax Budget
Funds Receiving Tax Levy Money

GENERAL FUND	CURRENT YEAR			
	ACTUAL 2021	ACTUAL 2022	ESTIMATE FOR	ESTIMATED
			2023	2024
<u>REVENUE</u>				
LOCAL TAXES	\$ 314,933	\$ 327,562	\$ 328,250	\$ 345,693
INTERGOVERNMENTAL	276,081	285,176	282,307	279,043
GRANTS	20,514	398,150	128,081	-
CHARGES FOR SERVICES	294,360	264,695	294,168	309,233
FINES, LICENSES & PERMITS	145,302	128,452	133,978	129,975
OTHER FINANCING SOURCES	17,334	15,855	208,138	7,834
MISCELLANEOUS REVENUES	177,516	181,086	176,132	175,950
TRANSFERS, REIMB, AND OTHER	2,354,396	1,952,434	2,380,682	2,471,277
TOTAL GEN FUND REVENUES	\$ 3,600,436	\$ 3,553,411	\$ 3,931,737	\$ 3,719,005
<u>EXPENDITURES</u>				
Police				
PERSONNEL SERVICES	\$ 1,286,722	\$ 1,190,814	\$ 1,381,052	\$ 1,478,031
OTHER	146,623	150,294	208,941	231,666
Fire				
PERSONNEL SERVICES	628,106	640,127	708,263	699,263
OTHER	123,597	116,345	135,500	117,249
Parks				
PERSONNEL SERVICES	-	-	-	-
OTHER	39,683	429,885	71,336	13,030
Recreation				
PERSONNEL SERVICES	47,633	41,974	59,863	61,370
OTHER	65,451	45,793	63,067	46,362

CITY OF GENEVA
2024 Tax Budget
Funds Receiving Tax Levy Money

	ACTUAL 2021	ACTUAL 2022	CURRENT YEAR ESTIMATE FOR 2023	ESTIMATED 2024
GENERAL FUND				
<u>EXPENDITURES CONT.</u>				
Community Center				
PERSONNEL SERVICES	42,191	40,842	46,152	45,447
OTHER	55,566	28,031	127,532	30,800
Zoning				
PERSONNEL SERVICES	78,909	78,175	100,873	94,521
OTHER	22,766	33,196	67,164	35,381
Administration				
PERSONNEL SERVICES	475,068	444,705	479,629	435,726
OTHER	461,431	341,486	377,370	312,345
Municipal Building				
PERSONNEL SERVICES	6,614	6,536	7,297	8,184
OTHER	45,581	44,919	55,250	58,561
Western County Court				
PERSONNEL SERVICES	21,916	22,480	22,219	27,083
OTHER	17,421	22,417	105,050	23,986
TOTAL GENERAL FUND EXP	\$ 3,565,280	\$ 3,678,018	\$ 4,016,556	\$ 3,719,005
GENERAL FUND REVENUE VS EXPENDITURE	\$ 35,156	\$ (124,607)	\$ (84,819)	\$ (0)
BEGINNING CASH BALANCE - 1/1	324,269	359,425	234,819	150,000
ENDING CASH BALANCE - 12/31	359,425	234,819	200,000	200,000
ESTIMATED ENCUMBRANCES	259,425	84,819	50,000	50,000
GENERAL FUND ENDING UNENCUMBERED CASH BALANCE	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000

CITY OF GENEVA
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	ACTUAL 2021		ACTUAL 2022		CURRENT YEAR ESTIMATE FOR 2023		ESTIMATED 2024	
POLICE LEVIES FUND								
<u>REVENUE</u>								
LOCAL TAXES	\$	416,095	\$	423,304	\$	422,299	\$	449,691
INTERGOVERNMENTAL		46,059		46,423		45,883		45,000
OTHER FINANCING SOURCES		-		-		-		-
TRANSFERS, REIMB, AND OTHER		63,487		36,725		47,206		48,935
TOTAL POLICE LEVY REVENUES	\$	525,641	\$	506,451	\$	515,388	\$	543,626
<u>EXPENDITURES</u>								
PERSONNEL SERVICES		331,007		356,484		220,344		362,722
OTHER		139,269		116,593		9,000		116,000
TOTAL POLICE LEVY FUND EXP	\$	470,276	\$	473,078	\$	229,344	\$	478,722
POLICE LEVY FUND REVENUE VS EXPENDITURE	\$	55,365	\$	33,373	\$	286,044	\$	64,904
BEGINNING CASH BALANCE - 1/1		952		56,316		112,316		398,360
ENDING CASH BALANCE - 12/31		56,317		89,689		398,360		463,265
ESTIMATED ENCUMBRANCES		33,308		4,491		-		53,000
POLICE LEVY FUND ENDING UNENCUMBERED CASH BALANCE	\$	22,057	\$	85,198	\$	398,360	\$	410,265

CITY OF GENEVA
2024 Tax Budget
Funds Receiving Tax Levy Money

	ACTUAL 2021		ACTUAL 2022		CURRENT YEAR ESTIMATE FOR 2023		ESTIMATED 2024	
POLICE PENSION FUND								
<u>REVENUE</u>								
LOCAL TAXES	\$	28,308	\$	28,759	\$	31,000	\$	30,422
INTERGOVERNMENTAL TRANSFERS, REIMB, AND OTHER		3,218		3,244		3,000		3,200
		-		-		-		-
TOTAL POLICE LEVY REVENUES	\$	31,527	\$	32,003	\$	34,000	\$	33,622
<u>EXPENDITURES</u>								
PERSONNEL SERVICES		21,251		-		30,000		30,000
OTHER		564		598		600		600
TOTAL POLICE PENSION FUND EXP	\$	21,815	\$	598	\$	30,600	\$	30,600
POLICE PENSION FUND REVENUE VS EXPENDITURE	\$	9,712	\$	31,405	\$	3,400	\$	3,022
BEGINNING CASH BALANCE - 1/1		34,043		79,983		111,388		114,788
ENDING CASH BALANCE - 12/31		43,755		111,388		114,788		117,810
ESTIMATED ENCUMBRANCES		6,672		-		-		-
POLICE PENSION FUND ENDING UNENCUMBERED CASH BALANCE	\$	37,083	\$	111,388	\$	114,788	\$	117,810

CITY OF GENEVA
2024 Tax Budget
Funds Not Receiving Tax Levy Money

FUND TYPE	ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2024	BUDGET YEAR OTHER SOURCES REVENUE	TOTAL AVAIL FOR EXPENSE	BUDGET YEAR EXPENDITURE & ENCUMBERANCES				ESTIMATED UNENCUMBERED BAL 12-31-2024
				PERSONAL SERVICES	OTHER	DEBT	TOTAL	
<u>SPECIAL REVENUE</u>								
210 SCMR	50,000	1,004,615	1,054,615	518,514	439,326	46,775	1,004,615	50,000
211 State Highway	96,910	28,000	124,910	-	25,000	-	25,000	99,910
213 Income Tax	1,716,726	3,130,150	4,846,876	137,452	3,320,058	-	3,457,510	1,389,367
215 Police Training Fund	8,914	-	8,914	-	-	-	-	8,914
217 Law Enforcement Trust	21,110	1,200	22,310	6,148	2,000	-	8,148	14,163
218 Law Enforcement Education	50,586	5,000	55,586	921	-	-	921	54,665
220 Revolving Loan Fund	5,789	2,900	8,689	-	-	-	-	8,689
223 Citizens Police Academy	350	-	350	-	-	-	-	350
225 Chip Program Income	49,625	-	49,625	-	36,000	-	36,000	13,625
250 Street Lighting	156,136	9,000	165,136	-	149,300	-	149,300	15,836
257 911 Emergency Service	54	-	54	-	-	-	-	54
260 Community Development	29,944	10,000	39,944	5,385	25,669	-	31,055	8,890
266 American Rescue Plan Act	567,390	-	567,390	-	567,390	-	567,390	-
289 CHIP CDBG Grant - 2015	8,460	-	8,460	-	-	-	-	8,460
TOTAL SPECIAL REVENUE	2,761,994	4,190,865	6,952,859	668,419	4,564,743	46,775	5,279,937	1,672,922
<u>DEBT SERVICE FUNDS</u>								
310 Bond Retirement	12,477	107,380	119,857	-	-	107,380	107,380	12,477
TOTAL DEBT SERVICE	12,477	107,380	119,857	-	-	107,380	107,380	12,477
<u>CAPITAL PROJECT FUNDS</u>								
410 Municipal Building	617	-	617	-	-	-	-	617
430 Infrastructure	258,388	-	258,388	-	15,000	4,767	19,767	238,622
440 Vehicle/Major Equipment	-	152,332	152,332	-	-	152,332	152,332	-
465 JEDD III Construction	365,007	-	365,007	-	-	-	-	365,007
TOTAL CAPITAL PROJECTS	624,013	152,332	776,344	-	15,000	157,098	172,098	604,246

CITY OF GENEVA
2024 Tax Budget
Funds Not Receiving Tax Levy Money

FUND TYPE	ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2024	BUDGET YEAR OTHER SOURCES REVENUE	TOTAL AVAIL FOR EXPENSE	BUDGET YEAR EXPENDITURE & ENCUMBERANCES				ESTIMATED UNENCUMBERED BAL 12-31-2024
				PERSONAL SERVICES	OTHER	DEBT	TOTAL	
<u>ENTERPRISE FUNDS</u>								
610 Wastewater	1,493,343	1,673,901	3,167,244	581,630	517,471	549,540	1,648,641	1,518,603
670 Water Works	812,836	1,791,356	2,604,192	303,277	964,178	560,884	1,828,340	775,852
683 Elm St Improvements	238	-	238	-	-	-	-	238
TOTAL ENTERPRISE FUNDS	2,306,417	3,465,256	5,771,674	884,907	1,481,649	1,110,424	3,476,980	2,294,693
<u>CUSTODIAL FUNDS</u>								
810 Millwood Subdivision	-	-	-	-	-	-	-	-
815 Unclaimed Funds	3,775	-	3,775	-	-	-	-	3,775
820 Fire Loss Trust	56,256	-	56,256	-	56,256	-	56,256	-
821 Wireless Telecom Trust	12,405	-	12,405	-	-	-	-	12,405
823 JEDD I GaREAT Sanitary	1,872	18,501	20,373	-	18,000	-	18,000	2,373
824 JEDD I Harpersfield Twp	2,930	18,501	21,431	-	18,000	-	18,000	3,431
825 JEDD I District Board	743	4,500	5,243	-	4,100	-	4,100	1,143
830 JEDD II Harpersfield Twp	579	40,000	40,579	-	40,000	-	40,000	579
835 JEDD II District Board	895	10,000	10,895	-	10,000	-	10,000	895
836 JEDD III Harpersfield Twp	-	23,000	23,000	-	23,000	-	23,000	-
837 JEDD III District Board	124	2,600	2,724	-	2,600	-	2,600	124
875 Geneva Union Cemetery	-	33,597	33,597	-	33,597	-	33,597	-
TOTAL AGENCY FUNDS	79,579	150,699	230,278	-	205,553	-	205,553	24,726
GRAND TOTAL	5,784,481	8,066,532	13,851,013	1,553,326	6,266,945	1,421,678	9,241,948	4,609,064

CITY OF GENEVA
2024 Tax Budget
Outstanding Debt - Other Resources

DEBT	AUTHORITY OUTSIDE 10 MILL LIMIT	DATE OF ISSUE	MATURITY DATE	ORD/RES NUMBER	INTEREST RATE	PRINCIPAL BALANCE 1/1/2024	PRINCIPAL	INTEREST	PRINCIPAL AND INTEREST 12/31/2024	PRINCIPAL BALANCE 12/31/2024
WITHIN THE 10 MILL LIMIT										
NONE								0	0	0
IN EXCESS OF THE 10 MILL LIMIT										
NONE								0	0	0
TOTAL IN/OUT								<u>0</u>	<u>0</u>	<u>0</u>
<u>BONDS, LOANS & NOTES</u>										
ANDOVER BANK - Various Purpose Bond - Refund Series	N/A	2018	2029	3234	3.16%	550,000	90,000	17,380	107,380	460,000
ANDOVER BANK - Fire Truck Acquisition Bond - MONARCH	N/A	2018	2028	3224	2.75%	184,786	46,197	4,764	50,961	138,590
ANDOVER BANK - Fire Truck Acquisition Bond - Anticipation Note - ROSENBAUER	N/A	2020	2025	3479	2.60%	716,294	51,587	18,293	69,880	664,707
OPWC - Ansel Rd	N/A	2012	2032	3140	0.00%	186,961	21,995	-	21,995	164,965
OPWC - Sherman & Chestnut	N/A	2015	2034	3215	0.00%	314,790	28,617	-	28,617	286,172
OPWC - Grant St Bridge	N/A	2015	2035	3259	0.00%	58,888	5,121	-	5,121	53,767
OPWC - North Ave Bridge	N/A	2017	2038	3333	0.00%	52,079	3,592	-	3,592	48,487
OPWC - E Main North Side	N/A	2019	2039		0.00%	38,750	2,500	-	2,500	36,250
OPWC - E. Main South Side	N/A	2020	2035		0.00%	26,066	2,267	-	2,267	23,799
OWDA - GOTL Sewer Outfall	N/A	2006	2025	2970	4.49%	14,824	7,247	585	7,832	7,576
OWDA - WW - Elm St	N/A	2014	2030	3258	1.00%	79,562	11,907	766	12,673	67,655
OWDA - WW - Lab Building	N/A	2011	2030	3108	1.00%	113,589	16,999	1,094	18,093	96,589
OPWC - WW - W Liberty Crossing	N/A	2011	2031	3130	0.00%	19,372	2,583	-	2,583	16,789
OWDA - WW - Ste Rte 534 Sanitary Sewer #1	N/A	2018	2037	3367 & 3401	1.00%	1,164,399	77,887	11,450	89,337	1,086,512
OPWC - WW - Ste Rte 534 Sanitary Sewer	N/A	2018	2038	3221	0.00%	108,750	7,500	-	7,500	101,250
OWDA - WW - Secondary Sludge Tank	N/A	2019	2039		1.00%	780,103	45,194	7,688	52,882	734,909
OWDA - WW - Headworks	N/A	2019	2041	3366	0.00%	5,340,193	280,692	52,702	333,394	5,059,502
OWDA - WATER - Acq.	N/A	2005	2029	2860	4.56%	2,375,292	352,635	91,525	444,160	2,022,657
OPWC - Van Epps St Repairs	N/A	2015	2025	3216	0.00%	7,406	4,938	-	4,938	2,469
OPWC - AMI & Meter Replacement Project	N/A	2017	2032	3332	0.00%	192,496	22,647	-	22,647	169,849
OWDA - AMI & Meter Replacement Project	N/A	2017	2031	3325	1.68%	143,274	16,878	2,336	19,215	126,396
OWDA - Harpersfield Booster Station	N/A	2017	2031	3335	2.01%	135,970	16,973	2,648	19,621	118,997
OWDA - N Broadway Waterline	N/A	2017	2037	3330	1.35%	291,717	19,839	3,871	23,710	271,878
OWDA - Elm Street Water Improvements	N/A	2017	2037	3369	1.60%	362,298	24,246	5,700	29,946	338,051
OPWC - SR 84 Waterline Replacement	N/A	2022	2042		0.00%	53,295	2,805	-	2,805	50,490
OPWC - S Nearing Circle/Beach Street Water Main Replacement	N/A	2023	2042		0.00%	69,975	3,683	-	3,683	66,292
<u>CAPITAL LEASES</u>										
KEY GOVT - CAT Loader	N/A	2021	2025		2.61%	60,598	20,908	1,583	22,491	39,689
HUNTINGTON BANK - Gardiner Project	N/A	2022	2033		4.990%	360,000	10,524	36,726	47,250	349,476
TOTAL FROM OTHER SOURCES						<u>\$ 13,801,726</u>	<u>\$ 1,197,959</u>	<u>\$ 259,112</u>	<u>\$ 1,457,071</u>	<u>\$ 12,603,766</u>