

RESOLUTION NO. 3603

ADOPTING THE TAX BUDGET OF THE CITY OF GENEVA FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND SUBMITTING THE SAME TO THE COUNTY AUDITOR AND DECLARING AN EMERGENCY.

WHEREAS, the City Manager has heretofore prepared a tentative budget for the City of Geneva Ohio, for the fiscal year beginning January 1, 2025, showing detailed estimates of all balances that will be available at the beginning of the year 2025, for the purposes of such year, and of all revenues to be received for such fiscal year; also, estimates of all expenditures for the purposes of such fiscal year to be paid or met from the said revenues or balances; and otherwise conforming with the requirements of law; and

WHEREAS, said budget has been made conveniently available to public inspection by having at least two copies thereof on file in the Office of the Finance Director; and

NOW THEREFORE, BE IT RESOLVED, by the Council of the City of Geneva, that:

SECTION I. The budget of the City of Geneva for the fiscal year beginning January 1, 2025, heretofore prepared by the Finance Director and submitted to this Council, copies of which have been and are on file in the Office of the Finance Director, and it is hereby adopted, as the official budget of the City of Geneva for the fiscal year beginning January 1, 2025.

SECTION II. The Finance Director be and she is hereby authorized and directed to certify a copy of said budget and a copy of this resolution and to transmit the same to the Auditor of Ashtabula County, Ohio by July 19, 2024.

SECTION III. This resolution is declared to be an emergency measure to comply with time requirements of the Ohio Revised Code; and therefore, this resolution shall take effect and be in force immediately upon its passage.

Passed this 8th day of July, 2024.

John V. Barbo
President of Council

Attest: Chyllis C. Dunlop
Clerk of Council

CERTIFICATE
I hereby certify that the foregoing
is a true copy of Resolution No.
3603
adopted by the Council of
the City of Geneva, Ohio on
7/8/2024
Date 7/8/2024
Chyllis C. Dunlop
Clerk of Council

CITY OF GENEVA, OHIO

TAX BUDGET

YEAR 2025

CITY OF GENEVA
ASHTABULA COUNTY, OHIO

July 19, 2024

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

<u>FUNDS</u>	BUDGET YEAR AMOUNT REQUESTED OF INSIDE/OUTSIDE
<u>GOVERNMENTAL</u>	
GENERAL	394,392
<u>SPECIAL REVENUE</u>	
POLICE PENSION	35,854
<u>CUSTODIAL</u>	
CEMETERY	35,854
<u>OUTSIDE MILLAGE</u>	
POLICE LEVY	450,207
TOTAL ALL FUNDS	916,307

CITY OF GENEVA
2025 Tax Budget
Funds Receiving Tax Levy Money

**CURRENT YEAR
ESTIMATE FOR
2024** **ESTIMATED
2025**

GENERAL FUND

REVENUE

	ACTUAL 2022		ACTUAL 2023		CURRENT YEAR ESTIMATE FOR 2024		ESTIMATED 2025
LOCAL TAXES	\$ 327,562	\$	343,028	\$	396,432	\$	415,792
INTERGOVERNMENTAL	285,176		295,806		276,528	\$	273,875
GRANTS	398,150		71,300		254,004	\$	-
CHARGES FOR SERVICES	264,695		320,290		310,775	\$	82,705
FINES, LICENSES & PERMITS	128,452		156,834		134,249	\$	132,268
OTHER FINANCING SOURCES	15,855		141,389		8,033	\$	-
MISCELLANEOUS REVENUES	181,086		187,253		225,750	\$	176,650
TRANSFERS, REIMB, AND OTHER	1,952,434		2,049,120		2,884,520	\$	3,354,806
TOTAL GEN FUND REVENUES	\$ 3,553,411	\$	3,565,020	\$	4,490,291	\$	4,436,096

EXPENDITURES

Police							
PERSONNEL SERVICES	\$ 1,190,814	\$	1,374,496	\$	1,571,440	\$	1,714,687
OTHER	150,294		122,482		332,755		301,943
Fire							
PERSONNEL SERVICES	640,127		683,683		812,025		804,140
OTHER	116,345		87,092		161,384		163,256
Parks							
PERSONNEL SERVICES	-		-		-		-
OTHER	429,885		69,338		13,307		15,126
Recreation							
PERSONNEL SERVICES	41,974		59,265		61,719		63,202
OTHER	45,793		48,565		398,455		75,876

CITY OF GENEVA
2025 Tax Budget
Funds Receiving Tax Levy Money

**CURRENT YEAR
ESTIMATE FOR
2024** **ESTIMATED
2025**

GENERAL FUND

EXPENDITURES CONT.

Community Center

	ACTUAL 2022	ACTUAL 2023	CURRENT YEAR ESTIMATE FOR 2024	ESTIMATED 2025
PERSONNEL SERVICES	40,842	46,802	47,616	48,858
OTHER	28,031	84,859	38,619	57,478

Zoning

PERSONNEL SERVICES	78,175	91,571	104,327	108,455
OTHER	33,196	21,027	51,629	58,070

Administration

PERSONNEL SERVICES	444,705	472,061	486,509	531,974
OTHER	341,486	280,329	295,495	293,097

Municipal Building

PERSONNEL SERVICES	6,536	6,273	44,312	78,758
OTHER	44,919	48,706	50,265	53,207

Western County Court

PERSONNEL SERVICES	22,480	22,605	28,318	28,928
OTHER	22,417	78,849	27,413	30,523

General Government

OTHER	-	-	16,538	8,518
--------------	---	---	--------	-------

TOTAL GENERAL FUND EXP

	\$ 3,678,018	\$ 3,598,005	\$ 4,542,125	\$ 4,436,096
--	--------------	--------------	--------------	--------------

GENERAL FUND REVENUE VS EXPENDITURE

	\$ (124,607)	\$ (32,985)	\$ (51,834)	\$ 0
--	--------------	-------------	-------------	------

BEGINNING CASH BALANCE - 1/1

	359,425	234,819	201,834	150,000
--	---------	---------	---------	---------

ENDING CASH BALANCE - 12/31

	234,819	201,834	150,000	200,000
--	---------	---------	---------	---------

ESTIMATED ENCUMBRANCES

	84,819	51,776	50,000	50,000
--	--------	--------	--------	--------

GENERAL FUND ENDING UNENCUMBERED CASH BALANCE

	\$ 150,000	\$ 150,058	\$ 100,000	\$ 150,000
--	------------	------------	------------	------------

CITY OF GENEVA
2025 Tax Budget
Funds Receiving Tax Levy Money

**CURRENT YEAR
ESTIMATE FOR
2024** **ESTIMATED
2025**

POLICE LEVIES FUND

REVENUE

LOCAL TAXES	\$	423,304	\$	437,781	\$	449,691	\$	453,007
INTERGOVERNMENTAL		46,423		45,527		45,000		45,000
OTHER FINANCING SOURCES		-		-		-		-
TRANSFERS, REIMB, AND OTHER		36,725		41,734		48,935		-
TOTAL POLICE LEVY REVENUES	\$	506,451	\$	525,041	\$	543,626	\$	498,007

EXPENDITURES

PERSONNEL SERVICES		356,484		216,232		216,833		388,963
OTHER		116,593		9,020		198,825		137,025
TOTAL POLICE LEVY FUND EXP	\$	473,078	\$	225,252	\$	415,658	\$	525,988

POLICE LEVY FUND REVENUE VS EXPENDITURE	\$	33,373	\$	299,789	\$	127,968	\$	(27,981)
BEGINNING CASH BALANCE - 1/1		56,316		112,316		412,105		540,073
ENDING CASH BALANCE - 12/31		89,689		412,105		540,073		512,092

ESTIMATED ENCUMBRANCES		4,491		-		15,000		10,000
POLICE LEVY FUND ENDING UNENCUMBERED CASH BALANCE	\$	85,198	\$	412,105	\$	525,073	\$	502,092

CITY OF GENEVA
2025 Tax Budget
Funds Receiving Tax Levy Money

**CURRENT YEAR
ESTIMATE FOR
2024** **ESTIMATED
2025**

POLICE PENSION FUND

REVENUE

LOCAL TAXES	\$	28,759	\$	29,523	\$	36,054	\$	36,054
INTERGOVERNMENTAL TRANSFERS, REIMB, AND OTHER		3,244		3,183		3,200		3,200
		-		-		-		
TOTAL POLICE LEVY REVENUES	\$	32,003	\$	32,706	\$	39,254	\$	39,254

EXPENDITURES

PERSONNEL SERVICES		-		30,000		30,000		30,000
OTHER		598		612		600		600
TOTAL POLICE PENSION FUND EXP	\$	598	\$	30,612	\$	30,600	\$	30,600

POLICE PENSION FUND REVENUE VS EXPENDITURE	\$	31,405	\$	2,094	\$	8,654	\$	8,654
BEGINNING CASH BALANCE - 1/1		79,983		88,761		90,855		99,508
ENDING CASH BALANCE - 12/31		111,388		90,855		99,508		108,162

ESTIMATED ENCUMBRANCES

POLICE PENSION FUND ENDING UNENCUMBERED CASH BALANCE	\$	111,388	\$	90,855	\$	99,508	\$	108,162
---	----	---------	----	--------	----	--------	----	---------

CITY OF GENEVA
2025 Tax Budget
Funds Not Receiving Tax Levy Money

FUND TYPE	ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2025	BUDGET YEAR OTHER SOURCES REVENUE	TOTAL AVAIL FOR EXPENSE	PERSONAL SERVICES OTHER DEBT TOTAL BUDGET YEAR EXPENDITURE & ENCUMBERANCES				ESTIMATED UNENCUMBERED BAL 12-31-2025
				PERSONAL SERVICES	OTHER	DEBT	TOTAL	
<u>SPECIAL REVENUE</u>								
210 SCMR	75,000	1,267,461	1,342,461	546,724	670,312	50,425	1,267,461	75,000
211 State Highway	98,863	28,525	127,388	-	30,000	-	30,000	97,388
213 Income Tax	2,331,575	3,570,515	5,902,090	141,030	4,468,647	-	4,609,677	1,292,412
215 Police Training Fund	-	17,456	17,456	-	15,000	-	15,000	2,456
217 Law Enforcement Trust	14,653	1,200	15,853	6,148	2,000	-	8,148	7,705
218 Law Enforcement Education	59,342	8,000	67,342	921	15,000	-	15,921	51,421
225 Chip Program Income	18,379	210	18,589	-	18,000	-	18,000	589
250 Street Lighting	364,740	228,500	593,240	-	195,743	-	195,743	397,496
260 Community Development	827	25,000	25,827	-	25,190	-	25,190	637
266 American Rescue Plan Act	-	-	-	-	-	-	-	-
TOTAL SPECIAL REVENUE	2,963,378	5,146,866	8,110,244	694,823	5,439,892	50,425	6,185,140	1,925,104
<u>DEBT SERVICE FUNDS</u>								
310 Bond Retirement	1,000	108,536	109,536	-	-	109,536	109,536	-
TOTAL DEBT SERVICE	1,000	108,536	109,536	-	-	109,536	109,536	-
<u>CAPITAL PROJECT FUNDS</u>								
410 Municipal Building	-	10,709	10,709	-	10,709	-	10,709	-
430 Infrastructure	243,924	-	243,924	-	25,000	4,767	29,767	214,157
440 Vehicle/Major Equipment	-	414,181	414,181	-	333,000	81,181	414,181	-
465 JEDD III Construction	420,902	-	420,902	-	-	-	-	420,902
TOTAL CAPITAL PROJECTS	664,826	424,890	1,089,715	-	368,709	85,948	454,656	635,059
<u>ENTERPRISE FUNDS</u>								
610 Wastewater	1,527,028	5,327,704	6,854,731	680,769	4,238,590	549,917	5,469,276	1,385,455
670 Water Works	768,657	2,174,636	2,943,293	334,897	1,342,585	557,944	2,235,427	707,866
683 Elm St Improvements	238	-	238	-	-	-	-	238
TOTAL ENTERPRISE FUNDS	2,295,923	7,502,340	9,798,262	1,015,666	5,581,175	1,107,861	7,704,703	2,093,560

CITY OF GENEVA
2025 Tax Budget
Funds Not Receiving Tax Levy Money

FUND TYPE	ESTIMATED UNENCUMBERED FUND BALANCE JANUARY 1, 2025	BUDGET YEAR OTHER SOURCES REVENUE	TOTAL AVAIL FOR EXPENSE	BUDGET YEAR EXPENDITURE & ENCUMBERANCES				ESTIMATED UNENCUMBERED BAL 12-31-2025
				PERSONAL SERVICES	OTHER	DEBT	TOTAL	
<u>CUSTODIAL FUNDS</u>								
810 Millwood Subdivision	-	-	-	-	-	-	-	-
815 Unclaimed Funds	3,775	-	3,775	-	3,775	-	3,775	-
820 Fire Loss Trust	21,368	-	21,368	-	21,368	-	21,368	-
821 Wireless Telecom Trust	-	-	-	-	-	-	-	-
823 JEDD I GaREAT Sanitary	2,000	30,000	32,000	-	29,500	-	29,500	2,500
824 JEDD I Harpersfield Twp	2,000	30,000	32,000	-	29,500	-	29,500	2,500
825 JEDD I District Board	732	10,000	10,732	-	10,225	-	10,225	507
830 JEDD II Harpersfield Twp	3,470	48,000	51,470	-	47,750	-	47,750	3,720
835 JEDD II District Board	867	11,850	12,717	-	11,950	-	11,950	767
836 JEDD III Harpersfield Twp	1,480	18,000	19,480	-	17,950	-	17,950	1,530
837 JEDD III District Board	170	2,050	2,220	-	2,025	-	2,025	195
875 Geneva Union Cemetery	-	39,254	39,254	-	39,254	-	39,254	-
TOTAL AGENCY FUNDS	35,863	189,154	225,017	-	213,297	-	213,297	11,720
GRAND TOTAL	5,960,989	13,371,785	19,332,774	1,710,488	11,603,073	1,353,770	14,667,331	4,665,443

CITY OF GENEVA
2025 Tax Budget
Outstanding Debt - Other Resources

DEBT	AUTHORITY OUTSIDE 10 MILL LIMIT	DATE OF ISSUE	MATURITY DATE	ORD/RES NUMBER	INTEREST RATE	PRINCIPAL BALANCE 1/1/2025	PRINCIPAL	INTEREST	PRINCIPAL AND INTEREST 12/31/2025	PRINCIPAL BALANCE 12/31/2025
WITHIN THE 10 MILL LIMIT										
NONE								0	0	0
IN EXCESS OF THE 10 MILL LIMIT										
NONE								0	0	0
TOTAL IN/OUT								0	0	0
BONDS, LOANS & NOTES										
ANDOVER BANK - Various Purpose Bond - Refund Series	N/A	2018	2029	3234	3.16%	460,000	95,000	14,536	109,536	365,000
ANDOVER BANK - Fire Truck Acquisition Bond - MONARCH	N/A	2018	2028	3224	2.75%	138,590	46,197	3,494	49,691	92,393
ANDOVER BANK - Fire Truck Acquisition Bond - Anticipation Note - ROSENBAUER	N/A	2020	2025	3479	2.60%	664,805	-	-	-	664,805
OPWC - Ansel Rd	N/A	2012	2032	3140	0.00%	153,968	21,995	-	21,995	131,973
OPWC - Sherman & Chestnut	N/A	2015	2035	3215	0.00%	271,864	28,617	-	28,617	243,247
OPWC - Grant St Bridge	N/A	2015	2035	3259	0.00%	51,208	5,121	-	5,121	46,087
OPWC - North Ave Bridge	N/A	2017	2038	3333	0.00%	46,691	3,592	-	3,592	43,099
OPWC - E Main North Side	N/A	2019	2039		0.00%	35,000	2,500	-	2,500	32,500
OPWC - E. Main South Side	N/A	2020	2035		0.00%	23,800	2,267	-	2,267	21,533
OWDA - GOTL Sewer Outfall	N/A	2006	2025	2970	4.49%	7,576	7,576	228	7,804	0
OWDA - WW - Elm St	N/A	2014	2030	3258	1.00%	67,655	12,026	647	12,673	55,629
OWDA - WW - Lab Building	N/A	2011	2030	3108	1.00%	96,590	17,170	923	18,093	79,420
OPWC - WW - W Liberty Crossing	N/A	2011	2031	3130	0.00%	15,498	2,583	-	2,583	12,915
OWDA - WW - Ste Rte 534 Sanitary Sewer #1	N/A	2018	2038	3367 & 3401	1.00%	1,086,512	78,668	10,669	89,337	1,007,844
OPWC - WW - Ste Rte 534 Sanitary Sewer	N/A	2018	2038	3221	0.00%	101,250	7,500	-	7,500	93,750
OWDA - WW - Secondary Sludge Tank	N/A	2019	2040		1.00%	734,909	45,647	7,235	52,882	689,262
OWDA - WW - Headworks	N/A	2019	2041	3366	1.00%	4,695,303	283,506	49,888	333,394	4,411,797
OWDA - WATER - Acq.	N/A	2005	2030	2860	4.56%	2,022,656	368,899	77,259	446,158	1,653,757
OPWC - AMI & Meter Replacement Project	N/A	2017	2032	3332	0.00%	158,526	22,647	-	22,647	135,879
OWDA - AMI & Meter Replacement Project	N/A	2017	2032	3325	1.68%	126,396	17,163	2,336	19,499	109,233
OWDA - Harpersfield Booster Station	N/A	2017	2031	3335	2.01%	118,997	17,316	2,305	19,621	101,681
OWDA - N Broadway Waterline	N/A	2017	2037	3330	1.35%	271,878	20,107	3,603	23,710	251,771
OWDA - Elm Street Water Improvements	N/A	2017	2037	3369	1.60%	338,051	24,636	5,311	29,947	313,415
OPWC - SR 84 Waterline Replacement	N/A	2022	2043		0.00%	50,490	2,805	-	2,805	47,685
OPWC - S Nearing Circle/Beach Street Water Main Replacement	N/A	2023	2043		0.00%	66,292	3,683	-	3,683	62,609
CAPITAL LEASES										
KEY GOVT - CAT Loader	N/A	2021	2025		2.61%	30,689	30,689	801	31,490	-
HUNTINGTON BANK - Gardiner Project	N/A	2022	2033		4.990%	349,476	15,618	8,720	24,338	333,858
TOTAL FROM OTHER SOURCES						<u>\$ 12,184,671</u>	<u>\$ 1,183,526</u>	<u>\$ 187,955</u>	<u>\$ 1,371,482</u>	<u>\$ 11,001,144</u>