

# RECORD OF RESOLUTIONS

Dixson Legal Blank, Inc. Form No. 30045

Resolution No. \_\_\_\_\_

Passed \_\_\_\_\_, 20\_\_\_\_

## CITY OF BELPRE RESOLUTION NO. 9 (2020-2021)

### A RESOLUTION ADOPTING THE TAX BUDGET FOR THE YEAR 2021

**WHEREAS**, a tentative tax budget for the City of Belpre, Ohio, for the year 2021 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 2021, 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 is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, welfare and safety of the City, and for the further reason that budget must by state law be submitted in a timely manner. Wherefore, this Resolution shall take effect and be in full force from and immediately after its passage by Council and signing by the Mayor.

PASSED: July 13, 2020

James B. Hester  
PRESIDENT OF COUNCIL

ATTEST: D. E. Ferguson

PRESENTED TO MAYOR: 7/13/2020

Michael B. Hester  
MAYOR

APPROVED BY MAYOR: 7/13/2020

#### CLERK'S CERTIFICATION OF PUBLICATION

The undersigned Clerk of the Council of the City of Belpre, Ohio, does hereby certify that on July 13, 2020, 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).

Date

July 13, 2020

CLERK

D. E. Ferguson  
CLERK Pro Tem

BELPRE, OHIO

FUND NAME: GENERAL FUND

FUND TYPE / CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 1

| DESCRIPTION                                 | FOR 2018<br>ACTUAL | FOR 2019<br>ACTUAL | CURRENT YEAR<br>ESTIMATED FOR<br>2020 | BUDGET YEAR<br>ESTIMATED FOR<br>2021 |
|---|--------------------|--------------------|---------------------------------------|--------------------------------------|
| <b>REVENUES</b>                             |                    |                    |                                       |                                      |
| <b>LOCAL TAXES</b>                          |                    |                    |                                       |                                      |
| GENERAL PROPERTY TAX - REAL ESTATE          | 427,102            | 435,563            | 430,000                               | 420,000                              |
| TANGIBLE PERSONAL PROPERTY TAX              | 9,935              | 11,702             | 12,500                                | 10,000                               |
| MUNICIPAL INCOME TAX                        | 1,374,062          | 1,485,819          | 1,442,500                             | 1,400,000                            |
| OTHER LOCAL TAXES                           | 2,317              | 1,642              | 2,000                                 | 2,000                                |
| <b>TOTAL LOCAL TAXES</b>                    | <b>1,813,416</b>   | <b>1,934,726</b>   | <b>1,887,000</b>                      | <b>1,832,000</b>                     |
| <b>INTERGOVERNMENTAL REVENUES</b>           |                    |                    |                                       |                                      |
| <b>STATE SHARED TAXES &amp; PERMITS</b>     |                    |                    |                                       |                                      |
| LOCAL GOVERNMENT                            | 105,528            | 128,326            | 115,000                               | 110,000                              |
| ESTATE TAX                                  | 0                  | 6,881              | 0                                     |                                      |
| CIGARETTE TAX                               | 375                | 338                | 375                                   | 375                                  |
| LICENSE TAX                                 | 0                  | 0                  | 0                                     |                                      |
| LIQUOR AND BEER PERMITS                     | 2,146              | 1,610              | 2,100                                 | 2,100                                |
| GASOLINE TAX                                |                    |                    |                                       |                                      |
| PAWN BROKER                                 | 600                | 600                | 0                                     | 600                                  |
| PROPERTY TAX ALLOCATION                     |                    |                    |                                       |                                      |
| OTHER STATE SHARED TAXES & PERMITS          |                    |                    |                                       |                                      |
| <b>TOTAL STATE SHARED TAXES AND PERMITS</b> | <b>108,649</b>     | <b>137,755</b>     | <b>117,475</b>                        | <b>113,075</b>                       |
| FEDERAL GRANTS OR AID                       |                    |                    |                                       |                                      |
| STATE GRANTS OR AID                         | 0                  | 0                  | 0                                     | 0                                    |
| OTHER GRANTS OR AID                         | 0                  | 0                  | 0                                     | 0                                    |
| <b>TOTAL INTERGOVERNMENTAL REVENUES</b>     | <b>108,649</b>     | <b>137,755</b>     | <b>117,475</b>                        | <b>113,075</b>                       |
| <b>SPECIAL ASSESSMENTS</b>                  |                    |                    |                                       |                                      |
| CHARGES FOR SERVICES                        | 1,119,183          | 1,196,437          | 1,120,250                             | 1,100,000                            |
| FINES, LICENSES, & PERMITS                  | 209,249            | 199,647            | 209,000                               | 200,000                              |
| MISCELLANEOUS                               | 70,481             | 51,205             | 30,328                                | 40,000                               |
| OTHER FINANCING SOURCES:                    |                    |                    |                                       |                                      |
| PROCEEDS FROM SALE OF DEBT                  |                    |                    |                                       |                                      |
| TRANSFERS                                   |                    |                    |                                       |                                      |
| ADVANCES                                    |                    |                    |                                       |                                      |
| OTHER SOURCES ( investment interest)        | 37,699             | 53,018             | 42,000                                | 35,000                               |
| <b>TOTAL REVENUE</b>                        | <b>3,358,678</b>   | <b>3,572,788</b>   | <b>3,406,053</b>                      | <b>3,320,075</b>                     |

FUND NAME: GENERAL FUND

FUND TYPE / CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT II

| DESCRIPTION                                     | FOR 2018<br>ACTUAL | FOR 2019<br>ACTUAL | CURRENT YEAR<br>ESTIMATED FOR<br>2020 | BUDGET YEAR<br>ESTIMATED FOR<br>2021 |
|---|--------------------|--------------------|---------------------------------------|--------------------------------------|
| <b>EXPENDITURES</b>                             |                    |                    |                                       |                                      |
| <b>SECURITY OF PERSONS &amp; PROPERTY</b>       |                    |                    |                                       |                                      |
| PERSONAL SERVICES (police/fire)                 | 1,240,272          | 1,340,612          | 1,319,374                             | 1,345,000                            |
| TRAVEL TRANSPORTATION                           |                    |                    |                                       |                                      |
| CONTRACTUAL SERVICES                            | 85,817             | 85,817             | 90,000                                | 90,000                               |
| SUPPLIES & MATERIALS                            | 270,964            | 288,647            | 312,861                               | 320,000                              |
| CAPITAL OUTLAY                                  | 0                  | 0                  | 0                                     |                                      |
| <b>TOTAL SECURITY OF PERSONS &amp; PROPERTY</b> | <b>1,597,053</b>   | <b>1,715,075</b>   | <b>1,722,235</b>                      | <b>1,755,000</b>                     |
| <b>PUBLIC HEALTH SERVICES</b>                   |                    |                    |                                       |                                      |
| PERSONAL SERVICES                               | 0                  | 0                  | 0                                     | 0                                    |
| TRAVEL TRANSPORTATION                           |                    |                    |                                       |                                      |
| CONTRACTUAL SERVICES                            | 14,278             | 55,501             | 55,501                                | 55,501                               |
| SUPPLIES & MATERIALS                            | 3,588              | 0                  | 0                                     | 0                                    |
| CAPITAL OUTLAY                                  |                    |                    |                                       |                                      |
| <b>TOTAL PUBLIC HEALTH SERVICES</b>             | <b>17,865</b>      | <b>55,501</b>      | <b>55,501</b>                         | <b>55,501</b>                        |
| <b>LEISURE TIME ACTIVITIES (Park/senior)</b>    |                    |                    |                                       |                                      |
| PERSONAL SERVICES                               | 53,506             | 55,818             | 58,858                                | 58,000                               |
| TRAVEL TRANSPORTATION                           |                    |                    |                                       |                                      |
| CONTRACTUAL SERVICES                            | 48,500             | 44,458             | 45,000                                | 46,900                               |
| SUPPLIES & MATERIALS                            | 100,118            | 84,104             | 85,028                                | 95,000                               |
| CAPITAL OUTLAY                                  |                    |                    |                                       |                                      |
| <b>TOTAL LEISURE TIME ACTIVITIES</b>            | <b>202,124</b>     | <b>184,380</b>     | <b>188,886</b>                        | <b>199,900</b>                       |
| <b>COMMUNITY ENVIRONMENT (SANITATION)</b>       |                    |                    |                                       |                                      |
| PERSONAL SERVICES                               | 29,772             | 25,398             | 27,742                                | 29,200                               |
| TRAVEL TRANSPORTATION                           |                    |                    |                                       |                                      |
| CONTRACTUAL SERVICES                            | 733,759            | 742,827            | 745,000                               | 765,000                              |
| SUPPLIES & MATERIALS                            | 25,628             | 22,657             | 23,200                                | 23,000                               |
| CAPITAL OUTLAY                                  |                    |                    |                                       |                                      |
| <b>TOTAL COMMUNITY ENVIRONMENT</b>              | <b>789,159</b>     | <b>790,882</b>     | <b>795,942</b>                        | <b>817,200</b>                       |
| <b>BASIC UTILITY SERVICES</b>                   |                    |                    |                                       |                                      |
| PERSONAL SERVICES                               |                    |                    |                                       |                                      |
| TRAVEL TRANSPORTATION                           |                    |                    |                                       |                                      |
| CONTRACTUAL SERVICES                            |                    |                    |                                       |                                      |
| SUPPLIES & MATERIALS                            |                    |                    |                                       |                                      |
| CAPITAL OUTLAY                                  |                    |                    |                                       |                                      |
| <b>TOTAL BASIC UTILITY SERVICES</b>             | <b>0</b>           | <b>0</b>           | <b>0</b>                              | <b>0</b>                             |

FUND NAME: GENERAL FUND

FUND TYPE / CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT II

| DESCRIPTION                                      | FOR 2018<br>ACTUAL | FOR 2019<br>ACTUAL | CURRENT YEAR<br>ESTIMATED FOR<br>2020 | BUDGET YEAR<br>ESTIMATED FOR<br>2021 |
|--|--------------------|--------------------|---------------------------------------|--------------------------------------|
| <b>EXPENDITURES</b>                              |                    |                    |                                       |                                      |
| <b>TRANSPORTATION</b>                            |                    |                    |                                       |                                      |
| PERSONAL SERVICES                                |                    |                    |                                       |                                      |
| TRAVEL TRANSPORTATION                            |                    |                    |                                       |                                      |
| CONTRACTUAL SERVICES                             |                    |                    |                                       |                                      |
| SUPPLIES & MATERIALS                             |                    |                    |                                       |                                      |
| CAPITAL OUTLAY                                   |                    |                    |                                       |                                      |
| <b>TOTAL TRANSPORTATIONS</b>                     | <b>0</b>           | <b>0</b>           | <b>0</b>                              | <b>0</b>                             |
| <b>GENERAL GOVERNMENT</b>                        |                    |                    |                                       |                                      |
| PERSONAL SERVICES                                | 499,998            | 502,474            | 502,474                               | 505,000                              |
| TRAVEL TRANSPORTATION                            |                    |                    |                                       |                                      |
| CONTRACTUAL SERVICES                             |                    |                    |                                       |                                      |
| SUPPLIES & MATERIALS                             | 146,331            | 130,113            | 142,280                               | 160,000                              |
| CAPITAL OUTLAY                                   | 25,565             | 22,125             | 20,427                                | 15,000                               |
| <b>TOTAL GENERAL GOVERNMENT</b>                  | <b>671,894</b>     | <b>654,712</b>     | <b>665,182</b>                        | <b>680,000</b>                       |
| <b>DEBT SERVICE</b>                              |                    |                    |                                       |                                      |
| REDEMPTION OF PRINCIPAL                          |                    |                    |                                       |                                      |
| INTEREST   |                    |                    |                                       |                                      |
| OTHER DEBT SERVICE                               |                    |                    |                                       |                                      |
| <b>TOTAL DEBT SERVICE</b>                        | <b>0</b>           | <b>0</b>           | <b>0</b>                              | <b>0</b>                             |
| <b>OTHER USES OF FUNDS</b>                       |                    |                    |                                       |                                      |
| TRANSFERS  | 131,000            | 201,000            | 40,200                                | 90,000                               |
| ADVANCES   |                    |                    |                                       |                                      |
| CONTINGENCIES                                    |                    |                    |                                       |                                      |
| OTHER USES OF FUNDS                              |                    |                    |                                       |                                      |
| <b>TOTAL USES OF FUNDS</b>                       | <b>131,000</b>     | <b>201,000</b>     | <b>40,200</b>                         | <b>90,000</b>                        |
| <b>TOTAL EXPENDITURES</b>                        | <b>3,409,095</b>   | <b>3,601,551</b>   | <b>3,467,946</b>                      | <b>3,597,601</b>                     |
| REVENUES OVER/ (UNDER) EXPENDITURES              | (50,417)           | (28,763)           | (61,893)                              | (277,526)                            |
| BEGINNING UNENCUMBERED BALANCE                   | 692,868            | 642,397            | 613,634                               | 551,741                              |
| ENDING CASH FUND BALANCE                         | 642,397            | 613,634            | 551,741                               | 274,215                              |
| ESTIMATED ENCUMBRANCES (OUTSTANDING AT YEAR END) | 0                  | 0                  | 0                                     |                                      |
| ESTIMATED ENDING UNENCUMBERED FUND BALANCE       | 642,397            | 613,634            | 551,741                               | 274,215                              |

| FUND                                       | Estimated<br>Unencumbered<br>Fund Balance<br>01/01/2020 | Budget Year<br>Estimated<br>Receipt | Total<br>Available<br>For<br>Expenditures | Budget Year                 |                  |                  | Estimated<br>Unencumbered<br>Fund Balance<br>12/31/2020 |
|--|---|-------------------------------------|---|-----------------------------|------------------|------------------|---|
|  |   |                                     |   | Expenditures & Encumbrances |                  |                  |   |
|  |   |                                     |   | Personal<br>Services        | Other            | Total            |   |
| <b>GOVERNMENTAL SPECIAL REVENUE:</b>       |   |                                     |   |                             |                  |                  |   |
| STREET FUND # 202                          | 73,598  | 430,200                             | 503,798                                   | 292,585                     | 208,100          | 500,685          | 3,113   |
| PERMISSIVE TAX #203                        | 11,620  | 0                                   | 11,620                                    | 0                           | 0                | 0                | 11,620  |
| STATE HIGHWAY FUND #206                    | 5,119   | 23,500                              | 28,619                                    | 23,000                      | 2,400            | 25,400           | 3,219   |
| UNCLAIMED FUNDS #216                       | 7,652   | 200                                 | 7,852                                     | 200                         | 200              | 200              | 7,652   |
| MAYOR'S COURT COMP. FUND #250              | 1,314   | 1,900                               | 3,214                                     | 3,200                       | 3,200            | 3,200            | 14  |
| CLERK'S COMPUTER FUND #260                 | 27,275  | 5,000                               | 32,275                                    | 3,200                       | 3,200            | 3,200            | 29,075  |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>         | <b>126,577</b>  | <b>460,800</b>                      | <b>587,377</b>                            | <b>315,585</b>              | <b>217,100</b>   | <b>532,685</b>   | <b>54,692</b>   |
| <b>DEBT SERVICE FUNDS:</b>                 |   |                                     |   |                             |                  |                  |   |
| DEBT SERVICE #302                          | 0   | 0                                   | 0   | 0                           | 0                | 0                | 0   |
| <b>TOTAL DEBT SERVICE FUNDS</b>            | <b>0</b>  | <b>0</b>                            | <b>0</b>                                  | <b>0</b>                    | <b>0</b>         | <b>0</b>         | <b>0</b>  |
| <b>CAPITAL PROJECTS FUNDS:</b>             |   |                                     |   |                             |                  |                  |   |
| REC. FACILITIES CAP. IMPR. #214            | 7,576   | 0                                   | 7,576                                     | 0                           | 0                | 0                | 7,576   |
| EMS Fund #218                              | 140,740   | 222,200                             | 362,940                                   | 0                           | 143,732          | 143,732          | 219,207   |
| Issue II Paving Fund #292                  | 4,204   | 0                                   | 4,204                                     | 0                           | 0                | 0                | 4,204   |
| CAPITAL IMPROVEMENT #301                   | 270,374   | 250,000                             | 520,374                                   | 0                           | 87,000           | 87,000           | 433,374   |
| POOL CONSTRUCTION / MAINT #303             | 676   | 0                                   | 676                                       | 0                           | 0                | 0                | 676   |
| CHIP CDBG FUND #311                        | 5,875   | 0                                   | 5,875                                     | 0                           | 0                | 0                | 5,875   |
| CHIP HOME FUND #312                        | 22,152  | 0                                   | 22,152                                    | 0                           | 0                | 0                | 22,152  |
| <b>TOTAL CAPITAL PROJECTS</b>              | <b>451,596</b>  | <b>472,200</b>                      | <b>923,796</b>                            | <b>0</b>                    | <b>230,732</b>   | <b>230,732</b>   | <b>693,064</b>  |
| <b>PROPRIETARY ENTERPRISE FUNDS:</b>       |   |                                     |   |                             |                  |                  |   |
| SWIMMING POOL # 601                        | 247   | 10,000                              | 10,247                                    | 0                           | 9,000            | 9,000            | 1,247   |
| WATER DEPARTMENT #602                      | 1,128,061   | 1,113,000                           | 2,241,061                                 | 173,302                     | 586,991          | 760,294          | 1,480,767   |
| SEWER DEPARTMENT #603                      | 1,122,312   | 1,692,000                           | 2,814,312                                 | 576,377                     | 1,095,975        | 1,672,352        | 1,141,960   |
| SANITATION FUND #604                       | 442,858   | 0                                   | 442,858                                   | 0                           | 0                | 0                | 442,858   |
| <b>TOTAL ENTERPRISE FUNDS</b>              | <b>2,693,477</b>  | <b>2,815,000</b>                    | <b>5,508,477</b>                          | <b>749,679</b>              | <b>1,681,967</b> | <b>2,441,645</b> | <b>3,066,832</b>  |
| <b>INTERNAL SERVICE FUNDS</b>              |   |                                     |   |                             |                  |                  |   |
| MARINA #402                                | 2,292   | 0                                   | 2,292                                     | 0                           | 0                | 0                | 2,292   |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>        | <b>2,292</b>  | <b>0</b>                            | <b>2,292</b>                              | <b>0</b>                    | <b>0</b>         | <b>0</b>         | <b>2,292</b>  |
| <b>FIDUCIARY TRUST &amp; AGENCY FUNDS:</b> |   |                                     |   |                             |                  |                  |   |
| LAW ENF. TRUST FUND #212                   | 16,793  | 0                                   | 16,793                                    | 0                           | 11,000           | 11,000           | 5,793   |
| ENF. EDUCATION (DARE) #213                 | 8,317   | 400                                 | 8,717                                     | 0                           | 8,000            | 8,000            | 717   |
| GUARANTY DEPOSITS #825                     | 158,501   | 20,000                              | 178,501                                   | 0                           | 20,000           | 20,000           | 158,501   |
| <b>TOTAL TRUST &amp; AGENCY FUNDS</b>      | <b>183,611</b>  | <b>20,400</b>                       | <b>204,011</b>                            | <b>0</b>                    | <b>39,000</b>    | <b>39,000</b>    | <b>165,011</b>  |