ORDINANCE 2024-04

ORDINANCE TO APPROVE TAX BUDGET FOR

THE YEAR ENDING 12/31/2025

BE IT ORDAINED by the Council of the Village of Tremont City, State of Ohio:

WHEREAS, the Village of Tremont City needs to submit an estimated tax budget for the year ending 12/31/2025;

WHEREAS, the estimated tax budget to be adopted and submitted by 07/20/2024;

First Reading: 5/20/2024; Second Reading: 6/10/2024; Third Reading: 6/24/2024

THEREFORE, BE IT RESOLVED, that Ordinance 2024-04 is hereby adopted this 24th day of June, 2024.

Motion to adopt by Erin Nichols

Second by Vicki Jenkins

The roll being called upon its adoption the resulted as follows:

Victoria Jenkins, Council

[illegible], Council

Erin Nichols, Council

[illegible], Council

Steve Kerber, Council

[illegible], Council

Clerk

Mayor

The State of Ohio, Clark County, ss.

I, Terri A. Duncan, Fiscal Officer of the Village of Tremont do hereby certify that the foregoing is taken and copied from the Record of the proceedings of said Village; that the same has be compared by me with the Ordinance on said record and that it is a true and correct copy thereof.

Witness my signature, this 24th day of June, 2024

Terri A. Duncan, Fiscal Officer

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 1000 General

Fund Name: General

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	$152,225.30	$56,559.60	$14,008.36	$7,661.10
Fund Balance Adjustments	-$10,630.81	$2,571.18	$33,107.62	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$5,800.00	$5,600.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Municipal Income Tax	$55,747.69	$69,454.09	$65,000.00	$60,000.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
State Shared Taxes				
Local Government	$19,726.37	$21,302.98	$20,000.00	$20,000.00
Inheritance Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other - State Shared Taxes and Permits	$0.00	$0.00	$0.00	$0.00
Intergovernmental	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Fines, Licenses and Permits	$47,443.00	$87,356.45	$80,000.00	$90,000.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$27,001.50	$2,636.84	$2,500.00	$0.00
Total Revenue	$149,918.56	$180,750.36	$173,300.00	$175,600.00
Expenditures				
Police Enforcement - Salaries	$51,023.60	$69,050.69	$70,000.00	$58,646.00
Police Enforcement - Other	$16,374.39	$23,067.57	$42,778.44	$23,343.00
Mayor and Administrative Offices - Salaries	$0.00	$0.00	$1,600.00	$1,600.00
Mayor and Administrative Offices - Other	$162,588.48	$113,730.77	$0.00	$72,122.40
Legislative Activities - Salaries	$4,369.31	$5,166.24	$4,320.00	$4,320.00
Legislative Activities - Other	$155.21	$446.38	$0.00	$331.00
Mayor's Court - Other	$417.96	$8,250.00	$88,056.44	$8,100.00
Clerk - Treasurer - Salaries	$0.00	$5,000.00	$6,000.00	$6,000.00
Clerk - Treasurer - Other	$24.50	$617.73	$0.00	$0.00
Income Tax Administration - Other	$0.00	$0.00	$0.00	$0.00
Tax Refunds - Other	$0.00	$543.40	$0.00	$0.00
Total Expenditures	$234,953.45	$225,872.78	$212,754.88	$174,462.40
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 1000 General

Fund Name: General

Description	2022	2023	Current 2024	2025
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$56,559.60	$14,008.36	$7,661.10	$8,798.70
Less: Encumbrances 12/31	$9,292.81	$4,906.99	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$47,266.79	$9,101.37	$7,661.10	$8,798.70

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction, Maint. and Repair

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	$51,543.46	$64,368.82	$69,470.28	$50,615.89
Fund Balance Adjustments	$1,935.19	$0.00	$6,145.61	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Municipal Income Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
State Shared Taxes				
Local Government	$0.00	$0.00	$0.00	$0.00
Inheritance Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other - State Shared Taxes and Permits	$22,833.07	$24,912.53	$20,000.00	$20,070.00
Intergovernmental	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Fines, Licenses and Permits	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$22,833.07	$24,912.53	$20,000.00	$20,070.00
Expenditures				
Street Maintenance and Repair - Other	$11,942.90	$19,811.07	$45,000.00	$25,000.00
Total Expenditures	$11,942.90	$19,811.07	$45,000.00	$25,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$64,368.82	$69,470.28	$50,615.89	$45,685.89

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2011 Special Revenue

Fund Name: Street Construction, Maint. and Repair

Description	2022	2023	Current 2024	2025
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$64,368.82	$69,470.28	$50,615.89	$45,685.89

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	$1,972.93	$4,642.80	$4,423.53	$2,119.53
Fund Balance Adjustments	$3,373.00	$0.00	$4,196.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Municipal Income Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
State Shared Taxes				
Local Government	$0.00	$0.00	$0.00	$0.00
Inheritance Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other - State Shared Taxes and Permits	$0.00	$0.00	$0.00	$0.00
Intergovernmental	$1,117.78	$810.73	$1,500.00	$1,500.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Fines, Licenses and Permits	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total Revenue	$1,117.78	$810.73	$1,500.00	$1,500.00
Expenditures				
Street Maintenance and Repair - Other	$1,820.91	$1,030.00	$8,000.00	$0.00
Total Expenditures	$1,820.91	$1,030.00	$8,000.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$4,642.80	$4,423.53	$2,119.53	$3,619.53

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2101 Special Revenue

Fund Name: Permissive Motor Vehicle License Tax

Description	2022	2023	Current 2024	2025
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$4,642.80	$4,423.53	$2,119.53	$3,619.53

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2901 Special Revenue

Fund Name: Veterans Memorial Park

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	$5,457.75	$7,784.94	$11,175.01	$1,179.21
Fund Balance Adjustments	-$781.66	$0.00	-$1,995.80	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Municipal Income Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
State Shared Taxes				
Local Government	$0.00	$0.00	$0.00	$0.00
Inheritance Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other - State Shared Taxes and Permits	$0.00	$0.00	$0.00	$0.00
Intergovernmental	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Fines, Licenses and Permits	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$7,516.58	$9,486.00	$5,000.00	$5,000.00
Total Revenue	$7,516.58	$9,486.00	$5,000.00	$5,000.00
Expenditures				
Other Leisure Time Activities - Other	$4,407.73	$6,095.93	$13,000.00	$5,000.00
Total Expenditures	$4,407.73	$6,095.93	$13,000.00	$5,000.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00
Fund Balance 12/31	$7,784.94	$11,175.01	$1,179.21	$1,179.21

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2901 Special Revenue

Fund Name: Veterans Memorial Park

Description	2022	2023	Current 2024	2025
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$7,784.94	$11,175.01	$1,179.21	$1,179.21

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2902 Special Revenue

Fund Name: COMMUNITY PARK

Description	2022	2023	Current 2024	2025
Fund Balance 1/1	$4,991.58	$4,309.68	$4,309.68	$65.31
Fund Balance Adjustments	$0.00	$0.00	-$2,944.38	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$0.00	$0.00	$0.00	$0.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Municipal Income Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
State Shared Taxes				
Local Government	$0.00	$0.00	$0.00	$0.00
Inheritance Tax	$0.00	$0.00	$0.00	$0.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00
Other - State Shared Taxes and Permits	$0.00	$0.00	$0.00	$0.00
Intergovernmental	$0.00	$0.00	$0.00	$0.00
Special Assessments	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Fines, Licenses and Permits	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.01	$0.00
Total Revenue	$0.00	$0.00	$0.01	$0.00
Expenditures				
Other Leisure Time Activities - Other	$681.90	$0.00	$1,300.00	$0.00
Capital Outlay - Other	$0.00	$0.00	$0.00	$0.00
Total Expenditures	$681.90	$0.00	$1,300.00	$0.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	$0.00

VILLAGE OF TREMONT, CLARK COUNTY

Financial Worksheet - Budget

2025 Budget

Year 2024

Fund Classification: 2902 Special Revenue

Fund Name: COMMUNITY PARK

Description	2022	2023	Current 2024	2025
Fund Balance 12/31	$4,309.68	$4,309.68	$65.31	$65.31
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$4,309.68	$4,309.68	$65.31	$65.31

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.