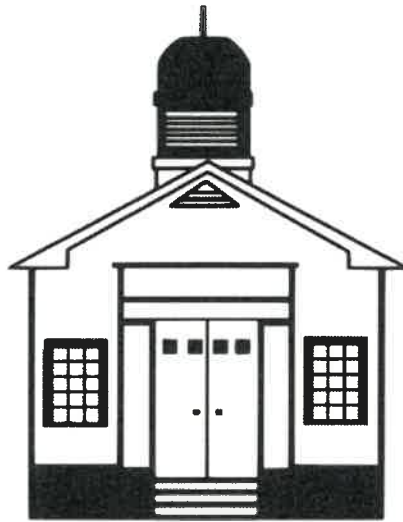


Village of South Russell 2025 Tax Budget



VILLAGE
OF
SOUTH
RUSSELL

Geauga County, Ohio

Village of South Russell

Date: 7/8/2024

To the County Auditor:

The following Budget year beginning January 1, 2025 has been adopted by Council and is herewith submitted for consideration of the County Budget Commissions.

Signed Daniele Romanowski
 Title: Fiscal Officer

Schedule A						
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES						
	Commission Inside the 10 Mill		Levies Outside the 10 Mill		Rate to be Levied	
Fund					Limit Inside 10 Mill Limit	Limit Outside 10 Mill Limit
	Column I		Column II			
General Fund	729,092	00			3.0	
Safety/Police			555,066	00		4.75
Operating			184,406	00		4.2
Road & Bridge			240,606	00		1.5
Totals	729,092	00	980,078	00	3.0	10.45

Schedule B LEVIES OUTSIDE THE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES					
Fund	Maximum Rate Authorized to be Levied		County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column II)		
	Column I		Column II		
General Fund					
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. R.C.					
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. R.C.					
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. R.C.					
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under Sect. R.C.					
Totals					
Special Levy Funds:					
Safety Fund, Levy authorized by voters on 11/5/19, not to exceed 5 years. Authorized under Sect. 5705.19(J), R.C.	2.75 mills		416,836	00	
Safety Fund, Levy authorized by voters on 11/6/18, not to exceed 5 years. Authorized under Sect. 5705.19(J), R.C.	2.0 mills		138,230	00	
Operating Fund, Levy authorized by voters on 11/2/21, not to exceed 5 years. Authorized under Sect. 5705.19(J), R.C.	4.2 mills		184,406	00	
Road/Bridge Fund, Levy authorized by voters on 11/2/21, not to exceed 5 years. Authorized under Sect. 5705.19(G), R.C.	1.5 mills		240,606	00	

VILLAGE OF SOUTH RUSSELL

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

GENERAL FUND	For 2022 ACTUAL	For 2023 ACTUAL	2024 Current Year ESTIMATE	2025 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
General Property Tax - Real Estate	471,978	476,047	643,059	643,059
Tangible Personal Property Tax				
Municipal Income Tax				
Other Local Taxes				
Total Local Taxes	471,978	476,047	643,059	643,059
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	73,614	77,449	79,953	79,953
Estate Tax	0	0	0	0
Cigarette Tax	74	74	0	0
License Tax		0	0	0
Liquor and Beer Permits	2,021	6,215	5,000	5,000
Gasoline Tax				
Library & Local Government Support Fund				
Property Tax Allocation	66,531	66,505	86,033	86,033
Other State Shared Taxes & Permits				
Total State Shared Taxes & Permits	142,240	150,243	170,986	170,986
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues				
Special Assessments				
Charges for Services	62,212	37,994	65,075	65,075
Fines, Licenses, and Permits	101,289	86,864	93,000	95,000
Miscellaneous	31,165	48,221	36,000	40,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	100,000	450,000	559,324	250,000
Advances				
Other Sources				
Total Revenues	908,884	1,249,369	1,567,444	1,264,120

VILLAGE OF SOUTH RUSSELL

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

GENERAL FUND	For 2022 ACTUAL	For 2023 ACTUAL	2024 Current Year ESTIMATE	2025 BUDGET YEAR ESTIMATE
EXPENSES:				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	491,776	450,460	510,640	531,000
Supplies and Materials				
Capital Outlay				
Total Security of Persons and Property	491,776	450,460	510,640	531,000
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities				
Community Environment				
Personal Services	94,782	91,536	113,146	107,028
Travel Transportation	228	38	1,100	1,100
Contractual Services	50,498	62,218	62,910	62,972
Supplies and Materials	4,481	4,105	9,500	12,300
Capital Outlay	0	0	0	0
Total Community Environment	149,989	157,897	186,656	183,400
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

VILLAGE OF SOUTH RUSSELL

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

GENERAL FUND	For 2022 ACTUAL	For 2023 ACTUAL	2024 Current Year ESTIMATE	2025 BUDGET YEAR ESTIMATE
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportation				
General Government				
Personal Services	286,274	280,035	339,654	316,922
Travel Transportation	3,847	3,692	10,600	10,600
Contractual Services	285,032	297,537	382,367	382,132
Supplies and Materials	29,244	43,384	109,201	70,886
Capital Outlay	0	3,315	6,200	3,200
Total General Government	604,397	627,963	848,022	783,740
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	0	0		
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	0	0	0	0
Total Expenditures	1,246,162	1,236,320	1,545,318	1,498,140
Revenue over (under) Expenditures	(337,278)	13,049	22,126	(234,020)
Beginning Unencumbered Balance	655,107	317,829	330,878	353,004
Ending Cash Fund Balance	317,829	330,878	353,004	118,984
Estimated Encumbrances at Year End				
Estimated Ending Unencumbered Balance				

VILLAGE OF SOUTH RUSSELL

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE - SAFETY FUND

Safety Fund	For 2022 ACTUAL	For 2023 ACTUAL	2024 Current Year ESTIMATE	2025 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
Real Estate	486,683	490,837	491,573	489,568
Personal Property				
Intergovernmental Revenue				
Property Tax Allocation	66,729	66,706	63,493	65,498
Other Sources	50,980	136,786	266,500	119,099
Transfers	750,000	900,000	1,208,000	1,250,000
Total Revenues	1,354,392	1,594,329	2,029,566	1,924,165
EXPENSES:				
Personal Services	1,295,903	1,291,073	1,602,562	1,646,394
Travel Transportation	5,678	5,164	7,838	7,838
Contracts	99,092	139,599	169,721	169,721
Supplies / Materials	60,005	67,985	130,755	116,180
Capital Outlay	180,010	107,950	233,000	83,000
Total Expenditures	1,640,688	1,611,771	2,143,876	2,023,133
Revenue over (under) Expenditures	(286,296)	(17,442)	(114,310)	(98,968)
Beginning Cash Balance	636,273	349,977	332,535	218,225
Ending Cash Balance	349,977	332,535	218,225	119,257
Estimated Encumbrances at Year End				
Estimated Ending Unencumbered Balance				

VILLAGE OF SOUTH RUSSELL

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE - OPERATING FUND

Operating Fund	For FY 2022 ACTUAL	For FY 2023 ACTUAL	2024 Current Year ESTIMATE	2025 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
Real Estate	162,770	164,807	162,646	162,646
Personal Property				
Intergovernmental Revenue				
Property Tax Allocation	20,412	20,405	21,760	21,760
Other Sources	9,887	10,209	3,700	4,000
Transfers	200,000	0	285,000	165,000
Total Revenues	393,069	195,421	473,106	353,406
EXPENSES:				
Personal Services	367,606	368,713	412,079	425,579
Contracts	25,181	22,578	37,346	37,346
Supplies / Materials	2,320	5,302	4,061	4,060
Capital Outlay	6,654	0	6,500	6,500
Total Expenditures	401,761	396,593	459,986	473,485
Revenue over (under) Expenditures	(8,692)	(201,172)	13,120	(120,079)
Beginning Cash Balance	416,173	407,481	206,309	219,429
Ending Cash Balance	407,481	206,309	219,429	99,350
Estimated Encumbrances at Year End				
Estimated Ending Unencumbered Balance				

VILLAGE OF SOUTH RUSSELL

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - SPECIAL REVENUE - ROAD/BRIDGES

Road and Bridges Fund	For FY 2022 ACTUAL	For FY 2023 ACTUAL	2024 Current Year ESTIMATE	2025 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
Real Estate	238,160	239,935	80,202	240,606
Personal Property				
Intergovernmental Revenue				
Property Tax Allocation	2,379	2,273	0	0
Other Sources	0	3,216	2,800	2,800
Transfers	0	0	0	
Total Revenues	240,539	245,424	83,002	243,406
EXPENSES:				
Personal Services	0	0	0	0
Contracts	253,298	211,086	144,500	50,000
Supplies / Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	253,298	211,086	144,500	50,000
Revenue over (under) Expenditures	(12,759)	34,338	(61,498)	193,406
Beginning Cash Balance	49,093	36,334	70,672	9,174
Ending Cash Balance	36,334	70,672	9,174	202,580
Estimated Encumbrances at Year End				
Estimated Ending Unencumbered Balance				

* Village will mitigate collection on approximately \$163,000 for 2024 resulting in a 2025 year-end 2025 balance of \$39,580

VILLAGE OF SOUTH RUSSELL

Funds with Revenue Other Than Local Taxes

Fund BY Type List Each Fund	Beginning Estimated Unencumbered Fund Balance		Total+PD:M Estimated Receipts	Total Resources Available For Expenditures	Budget Year Expenditures & Encumbrances			Ending Estimated Unencumbered Balance
					Personal Services	Other	Total	
GOVERNMENTAL:								
Special Service Funds								
Street Maintenance	78,876		210,000	887,645		787,645	787,645	100,000
		TR	598,769					
State Highway	18,844		17,400	36,244		8,000	8,000	28,244
Cemetery	81,887		13,000	94,887		11,500	11,500	83,387
Parks / Recreation	18,904		2,000	24,404		21,081	21,081	3,323
		TR	3,500					
\$5 License Fee								
Drug Law Enforcement	250		0	250		0	0	250
Playground Maintenance	0		0	0		0	0	0
COVID-19 - CARES	0		0	0		0	0	0
ARPA	0		0	0		0	0	0
Income Tax	63,529		2,645,000	2,708,529		170,000	2,707,269	1,260
					TR	2,537,269		
OneOhio	2,897		1,000	3,897			0	3,897
Total Special Revenue Funds	265,187		3,490,669	3,755,856		3,535,495	3,535,495	220,361
Debt Service Funds								
Total Debt Service Funds	0			0		0	0	0
Capital Project Funds								
Special Road	7	TR		7		0	0	7
Special Bldg/Land	383,392	TR	170,000	553,392		550,000	550,000	3,392
Special Equipment	6,438	TR	0	6,438		0	0	6,438
NOPEC Grant	0		0	0			0	0
Headwater - Village Hall	0		0	0		0	0	0
NatureWorks Playground	0		0	0		0	0	0
Lake Louise Bridge	0		0	0		0	0	0
Manorbrook	0		0	0		0	0	0
Parkland Dam	12,645	TR	0	12,645		0	0	12,645
Bell Road East	0		1,269,769	1,269,769		1,269,769	1,269,769	0
Large Equipment - Reserve Fund	300,000	TR	100,000	400,000		100,000	100,000	300,000
Chillicothe Culverts	0			0		0	0	0
Total Capital Project Funds	702,482		1,539,769	2,242,251		1,919,769	1,919,769	322,482

TR - Transfer
EN - Encumbrance

VILLAGE OF SOUTH RUSSELL

Funds with Revenue Other Than Local Taxes

Fund BY Type List Each Fund	Beginning Estimated Unencumbered Fund Balance		Total Estimated Receipts	Total Resources Available For Expenditures	Budget Year Expenditures & Encumbrances			Ending Estimated Unencumbered Balance	
					Personal Services		Other		Total
PROPRIETARY:									
Enterprise Funds									
Total Enterprise Funds									
Internal Service Funds									
Total Internal Service Funds									
FIDUCIARY:									
Trust and Agency Funds									
Trust & Agency	90,300		120,000	210,300			120,000	120,000	90,300
Law Enforcement Trust									
Total Trust and Agency Funds	90,300		120,000	210,300	0		120,000	120,000	90,300

STATE OF OHIO }
COUNTY OF GEAUGA } ss.

CAPTION: VILLAGE OF SOUTH
RUSSELL: TAX BUDGET HEARING:
JULY 8, 2024

COST: \$44.10

I, Jeffrey B. Karlovec, being duly sworn,
upon oath, depose and say that I am the
agent of the Geauga County Maple Leaf,
and that the annexed advertisement
attached hereto was published in the
GEAUGA COUNTY MAPLE LEAF, a
weekly newspaper of general circulation
published in the County of Geauga, State
of Ohio, on July 4, 2024.



Sworn to and subscribed in my presence
this 4 day of July, A.D. 2024.


NOTARY PUBLIC

CYNTHIA E. CONDOL, Notary Public
STATE OF OHIO (2018-RE-761035)
My Commission Expires December 26, 2028

GEAUGA COUNTY MAPLE LEAF
8389 MAYFIELD RD STE B5
CHESTERLAND OH 44026-2553

PROOF OF PUBLICATION



**NOTICE OF PUBLIC HEARING ON
ESTIMATED TAX BUDGET 2025
Village of South Russell**

Two copies of the proposed Estimated Tax Budget for 2025 for the Village of South Russell in Geauga County, Ohio, are on file in the office of the Village Fiscal Officer of said Village for public inspection. A Public Hearing on said Tax Budget will be held at the Village Hall, Council Chambers, 5205 Chillicothe Road, South Russell, Ohio, 44022, on Monday the 8th day of July, 2024 at 7:00 p.m.

Danielle Romanowski, Fiscal Officer
Jul4, 2024

CHAGRIN VALLEY TIMES
SOLON TIMES
THE GEAGA COURIER

STATE OF OHIO
CUYAHOGA COUNTY

I, H. Kenneth Douthit III, do swear that I am
the Publisher of the Chagrin Valley Times,
Solon Times, and The Geauga Courier
newspapers published in said county and of
general circulation therein, and that the annexed
advertisement was published in said newspapers
for 1 consecutive weeks commencing on the

27th day of June

2024

Sworn to and subscribed in my presence

This 27 day of June, 2024

Notary Public

Jane Righi

Fee for Advertising \$ 17.70

**NOTICE OF PUBLIC HEARING ON
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Danielle Romanowski
Village Fiscal Officer

CVT/ST 06/27/24, 07/04/24



JANE RIGHI
Notary Public, State of Ohio
My Commission Expires
10/19/2028