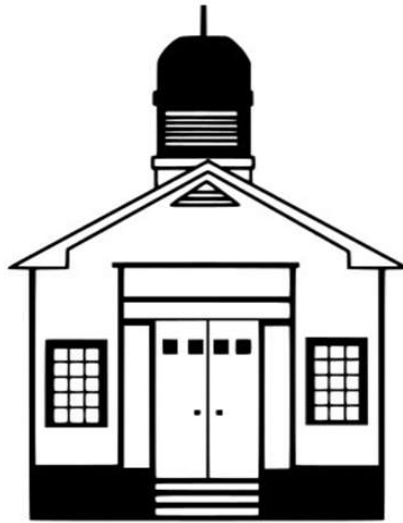


Village of South Russell 2026 Tax Budget



VILLAGE
OF
SOUTH
RUSSELL

Geauga County, Ohio

Village of South Russell

Date: 6/16/2025

To the County Auditor:

The following Budget year beginning January 1, 2026 has been adopted by Council and is herewith submitted for consideration of the County Budget Commissions.

Signed _____**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	733,102	00			3.0	
Safety/Police			560,043	00		4.75
Operating			187,287	00		4.2
Road & Bridge			242,541	00		1.5
Totals	733,102	00	989,871	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		420,238	00	
Safety Fund, Levy authorized by voters on 11/07/23, not to exceed 5 years. Authorized under Sect. 5705.19(J), R.C.	2.0 mills		139,805	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		187,287	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		242,541	00	

VILLAGE OF SOUTH RUSSELL

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

GENERAL FUND	For 2023 ACTUAL	For 2024 ACTUAL	2025 Current Year ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
General Property Tax - Real Estate	476,047	650,391	646,596	646,596
Tangible Personal Property Tax				
Municipal Income Tax				
Other Local Taxes				
Total Local Taxes	476,047	650,391	646,596	646,596
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	77,449	73,968	74,259	74,259
Estate Tax	0	0	0	0
Cigarette Tax	74	74	0	0
License Tax		0	0	0
Liquor and Beer Permits	6,215	6,982	5,000	6,000
Gasoline Tax				
Library & Local Government Support Fund				
Property Tax Allocation	66,505	90,391	86,506	86,506
Other State Shared Taxes & Permits				
Total State Shared Taxes & Permits	150,243	171,415	165,765	166,765
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues				
Special Assessments				
Charges for Services	37,994	135,257	65,075	75,000
Fines, Licenses, and Permits	86,864	100,519	95,000	95,000
Miscellaneous	48,221	63,416	40,000	30,000
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	450,000	559,324	250,000	460,000
Advances				
Other Sources				
Total Revenues	1,249,369	1,680,322	1,262,436	1,473,361

VILLAGE OF SOUTH RUSSELL

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL - GENERAL

GENERAL FUND	For 2023 ACTUAL	For 2024 ACTUAL	2025 Current Year ESTIMATE	2026 BUDGET YEAR ESTIMATE
EXPENSES:				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	450,460	509,824	531,066	610,726
Supplies and Materials				
Capital Outlay				
Total Security of Persons and Property	450,460	509,824	531,066	610,726
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	91,536	94,365	105,932	97,553
Travel Transportation	38	160	600	600
Contractual Services	62,218	64,426	83,182	84,000
Supplies and Materials	4,105	3,779	22,000	13,000
Capital Outlay	0	0	0	0
Total Community Environment	157,897	162,730	211,714	195,153
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 2023 ACTUAL	For 2024 ACTUAL	2025 Current Year ESTIMATE	2026 BUDGET YEAR ESTIMATE
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportation				
General Government				
Personal Services	280,035	306,172	361,334	374,357
Travel Transportation	3,692	5,049	10,600	10,600
Contractual Services	297,537	286,123	388,131	405,152
Supplies and Materials	43,384	78,502	57,861	59,861
Capital Outlay	3,315	6,147	0	0
Total General Government	627,963	681,993	817,926	849,970
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	1,236,320	1,354,547	1,560,706	1,655,849
Revenue over (under) Expenditures	13,049	325,775	(298,270)	(182,488)
Beginning Unencumbered Balance	317,829	330,878	656,653	358,383
Ending Cash Fund Balance	330,878	656,653	358,383	175,895
Estimated Encumbrances at Year End				
Estimated Ending Unencumbered Balance				

VILLAGE OF SOUTH RUSSELL

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

Safety Fund	For 2023 ACTUAL	For 2024 ACTUAL	2025 Current Year ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
Real Estate	490,837	497,394	495,981	493,958
Personal Property				
Intergovernmental Revenue				
Property Tax Allocation	66,706	65,968	64,062	66,085
Other Sources	136,786	251,087	119,099	24,200
Transfers	900,000	1,208,000	1,250,000	1,440,000
Total Revenues	1,594,329	2,022,449	1,929,142	2,024,243
EXPENSES:				
Personal Services	1,291,073	1,498,800	1,579,842	1,674,442
Travel Transportation	5,164	5,375	10,773	10,773
Contracts	139,599	139,527	194,421	159,844
Supplies / Materials	67,985	111,896	109,180	120,465
Capital Outlay	107,950	86,141	223,204	135,000
Total Expenditures	1,611,771	1,841,739	2,117,420	2,100,524
Revenue over (under) Expenditures	(17,442)	180,710	(188,278)	(76,281)
Beginning Cash Balance	349,977	332,535	513,245	324,967
Ending Cash Balance	332,535	513,245	324,967	248,686
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 2023 ACTUAL	For FY 2024 ACTUAL	2025 Current Year ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
Real Estate	164,807	167,076	165,187	165,187
Personal Property				
Intergovernmental Revenue				
Property Tax Allocation	20,405	20,179	22,100	22,100
Other Sources	10,209	13,078	4,000	2,000
Transfers	0	285,000	165,000	375,000
Total Revenues	195,421	485,333	356,287	564,287
EXPENSES:				
Personal Services	368,713	425,882	435,904	557,954
Contracts	22,578	16,166	34,956	35,776
Supplies / Materials	5,302	1,246	4,060	5,600
Capital Outlay	0	4,325	6,500	10,000
Total Expenditures	396,593	447,619	481,420	609,330
Revenue over (under) Expenditures	(201,172)	37,714	(125,133)	(45,043)
Beginning Cash Balance	407,481	206,309	244,023	118,890
Ending Cash Balance	206,309	244,023	118,890	73,847
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 2023 ACTUAL	For FY 2024 ACTUAL	2025 Current Year ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Local Taxes				
Real Estate	239,935	80,687	71,307	213,921
Personal Property				
Intergovernmental Revenue				
Property Tax Allocation	2,273	686	9,540	28,620
Other Sources	3,216	4,968	2,800	1,000
Transfers	0	0	0	
Total Revenues	245,424	86,341	83,647	243,541
EXPENSES:				
Personal Services	0	0	0	0
Contracts	211,086	141,116	99,500	59,500
Supplies / Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Expenditures	211,086	141,116	99,500	59,500
Revenue over (under) Expenditures	34,338	(54,775)	(15,853)	184,041
Beginning Cash Balance	36,334	70,672	15,897	44
Ending Cash Balance	70,672	15,897	44	184,085
Estimated Encumbrances at Year End				
Estimated Ending Unencumbered Balance				

* Village Council may be considering mitigating collection on a portion of the Road and Bridge levy collection again for 2026.

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	199,108		215,000	453,108			400,895	400,895	52,213
		TR	39,000						
State Highway	8,838		17,400	26,238			13,000	13,000	13,238
Cemetery	101,137		13,000	114,137			18,500	18,500	95,637
Parks / Recreation	6,818		2,000	29,818			27,000	27,000	2,818
		TR	21,000						
\$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	125,393		2,875,000	3,000,393			170,000	2,965,000	35,393
						TR	2,795,000		
OneOhio	7,709		1,000	8,709				0	8,709
Total Special Revenue Funds	449,253		3,183,400	3,632,653			3,424,395	3,424,395	208,258
Debt Service Funds									
Total Debt Service Funds	0			0			0	0	0
Capital Project Funds									
Special Road	4,046	TR		4,046			0	0	4,046
Special Bldg/Land	134,038	TR	0	134,038			1,000	1,000	133,038
Special Equipment	6,438	TR	0	6,438			0	0	6,438
NOPEC Grant	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 - Capital	95,039		1,819,769	2,274,808			2,274,711	2,274,711	97
		TR	360,000						
Large Equipment - Reserve Fund	400,000	TR	100,000	500,000			365,000	365,000	135,000
Chillicothe Culverts	0			0			0	0	0
Total Capital Project Funds	652,206		2,279,769	2,931,975			2,640,711	2,640,711	291,264

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	110,993		120,000	230,993			120,000	120,000	110,993
Law Enforcement Trust									
Total Trust and Agency Funds	110,993		120,000	230,993	0		120,000	120,000	110,993