GREENE COUNTY BUDGET COMMISSION
GREENE COUNTY, OHIO

Date December 17, 2024

To: County, Township, Municipal and Park District Fiscal Officers

Re: Revenue Expectations for 2025 and Tax Budgets for 2026

The Greene County Budget Commission met on December 17, 2024 to discuss the revenue expectations for calendar year 2025 and the filing of tax budgets for 2026.

The Budget Commission has voted to waive the required filing of the tax budget for 2026. While the requirement to file the formal tax budget and go through the normal approval process has been waived, there are still statutory requirements that must be met. In order to meet these statutory requirements, we request that all townships, municipalities and park districts file with the county auditor by July 31, 2025 the following:

- Expected cash balance by fund as of January 1, 2026
- Expected revenue by fund excluding property taxes and state reimbursements for homestead, owner occupancy credit and non-business credit

The Budget Commission is still required to prepare the Official Certificate of Estimated Resources and Resolution Accepting Rates and Amounts. These will be completed by August. Your subdivision will be required to approve and return the resolution accepting rates and amounts to the county auditor by September 30, 2025.

The Budget Commission will not be amending our revenue certifications at this point. The subdivision's fiscal officer has the authority to submit certification adjustments to the auditor. The Budget Commission will continue to approve supplemental certifications and appropriation adjustments that are submitted for 2025.

Kraig A. Hagler County Auditor Secretary, Budget Commission	Denise Percival County Treasurer	Cheri Stout Assistant County Prosecutor

General Fund

GENERAL FUND	For 2023 Actual	For 2024 Actual	Current Year Projected 2025	Budget Year Projected 2026
REVENUE				
Total Local Taxes	$ 713,906	$ 848,270	$ 970,000	$ 987,956
Total Intergovernmental Revenues	$ 285,146	$ 286,656	$ 229,687	$ 250,000
Charge for Services	$ 23,522	$ 24,504	$ 21,500	$ 21,500
Special Assessments	$ 2,887	$ 5,508	$ 4,000	$ 3,000
Fines, Licenses, and Permits	$ 113,934	$ 94,119	$ 68,900	$ 110,000
Investment Earnings	$ 217,309	$ 301,054	$ 200,000	$ 150,000
Miscellaneous	$ 75,730	$ 43,017	$ 25,500	$ 11,000
TOTAL REVENUE	**$ 1,432,434**	**$ 1,603,128**	**$ 1,519,587**	**$ 1,533,456**
EXPENDITURES				
General Fund				
Total Expenses	$ 1,104,511	$ 1,694,290	$ 1,145,872	$ 1,250,000
Other Uses of Funds				
Transfer to the Police Fund	$ 110,000	$ 358,000	$ 342,160	$ 350,000
Transfer to the Fire Fund	$ -	$ -	$ -	$ -
Transfer to the Capital Improvement Fund	$ -	$ -	$ -	$ -
Total Other Uses of Funds	$ 110,000	$ 358,000	$ 342,160	$ 350,000
TOTAL EXPENDITURES	**$ 1,104,511**	**$ 2,052,290**	**$ 1,488,032**	**$ 1,600,000**

General Fund

GENERAL FUND		For 2023 Actual		For 2024 Actual		Current Year Projected 2025		Budget Year Projected 2026
Revenues over/(under) Expenditures	$	327,923	$	(449,162)	$	31,555	$	(66,544)
Beginning Unencumbered Balance	$	2,748,002	$	2,748,002	$	2,107,810	$	1,939,365
Ending Cash Fund Balance	$	3,075,925	$	2,298,840	$	2,139,365	$	1,872,821
Estimated Encumbrances (outstanding at year end)	$	191,030	$	191,030	$	200,000	$	190,000
Estimated Ending Unencumbered Fund Balance	**$**	**2,884,895**	**$**	**2,107,810**	**$**	**1,939,365**	**$**	**1,682,821**

Police Fund

POLICE LEVY FUND		For 2023 Actual		For 2024 Actual		Current Year Projected 2025		Budget Year Projected 2026
REVENUE								
Property Tax	$	1,412,090	$	1,388,153	$	1,616,000	$	1,652,090
Total Intergovernmental Revenues	$	203,600		$218,347.43	$	195,700	$	195,700
Charges for Services	$	26,785		$73,045.78	$	71,000	$	73,130
Fines, Licenses & Permits	$	(1,641)		$292.61	$	250	$	250
Miscellaneous	$	4,222		$13,781.28	$	8,000	$	2,500
Transfers-in from the General Fund	$	-		$358,000.00	$	342,160	$	350,000
TOTAL REVENUE	**$**	**1,645,056**	**$**	**2,051,620**	**$**	**2,233,110**	**$**	**2,273,670**
EXPENDITURES								
Total Police Expenses	$	1,997,331	$	2,042,440	$	2,294,816	$	2,363,660
TOTAL EXPENDITURES	**$**	**1,997,331**	**$**	**2,042,440**	**$**	**2,294,816**	**$**	**2,363,660**
Revenues over/(under) Expenditures	$	(352,275)	$	9,180	$	(61,706)	$	(89,990)
Beginning Unencumbered Balance	$	281,631	$	281,631	$	39,356	$	(57,350)
Ending Cash Fund Balance	$	(70,644)	$	281,631	$	(22,350)	$	(147,340)
Estimated Encumbrances (outstanding at year end)	$	53,072	$	41,150	$	35,000	$	-
Estimated Ending Unencumbered Fund Balance	**$**	**(123,716)**	**$**	**240,481**	**$**	**(57,350)**	**$**	**(147,340)**

Fire Fund

FIRE LEVY FUND		For 2023 Actual		For 2024 Actual		Current Year Projected 2025		Budget Year Projected 2026
REVENUE								
Property Taxes	$	1,126,408	$	1,106,645	$	1,234,000	$	1,278,176
Total Intergovernmental Revenues	$	121,853	$	131,412	$	117,000	$	120,000
Charges for Services	$	118,697	$	135,754	$	100,000	$	103,000
Miscellaneous	$	3,379	$	10,810	$	2,000	$	2,000
Transfer-in from the General Fund	$	-	$	-	$	-	$	-
TOTAL REVENUE	**$**	**1,370,337**	**$**	**1,384,621**	**$**	**1,453,000**	**$**	**1,503,176**
EXPENDITURES								
Total Fire Expenses		1,419,898		1,544,552		1,631,968		1,680,927
TOTAL EXPENDITURES	**$**	**1,419,898**	**$**	**1,544,552**	**$**	**1,631,968**	**$**	**1,680,927**
Revenues over/(under) Expenditures	$	(49,561)	$	(159,931)	$	(178,968)	$	(177,751)
Beginning Unencumbered Balance	$	535,454	$	514,828	$	465,266	$	253,798
Ending Cash Fund Balance	$	485,893	$	354,897	$	286,298	$	76,047
Estimated Encumbrances (outstanding at year end)	$	93,818	$	30,000	$	32,500	$	35,000
Estimated Ending Unencumbered Fund Balance	**$**	**392,075**	**$**	**324,897**	**$**	**253,798**	**$**	**41,047**

Police Pension Fund

POLICE PENSION LEVY FUND		For 2023 Actual		For 2024 Actual		Current Year Projected 2025		Budget Year Projected 2026
REVENUE								
Total PropertyTaxes	$	56,700	$	57,111	$	81,000	$	83,742
Total Intergovernmental Revenues	$	8,345	$	8,381	$	8,000	$	8,000
TOTAL REVENUE	**$**	**65,045**	**$**	**65,492**	**$**	**89,000**	**$**	**91,742**
EXPENDITURES								
Total Police Pension Expenses	$	64,638	$	80,590	$	89,590	$	95,000
TOTAL EXPENDITURES	**$**	**64,638**	**$**	**80,590**	**$**	**89,590**	**$**	**95,000**
Revenues over/(under) Expenditures	$	407	$	(15,098)	$	(590)	$	(3,258)
Beginning Unencumbered Balance	$	24,861	$	25,268	$	10,170	$	9,580
Ending Cash Fund Balance	$	25,268	$	10,170	$	9,580	$	6,322
Estimated Encumbrances (outstanding at year end)	$	-	$	-	$	-	$	-
Estimated Ending Unencumbered Fund Balance	**$**	**25,268**	**$**	**10,170**	**$**	**9,580**	**$**	**6,322**

Other Funds

FUND		Estimated Unencumbered Fund Balance 1/1/2026		Budget Year Projected Receipts		Total Available For Projected Expenditures		Budget Year Projected Expenses		Projected Unencumbered Balance 12/31/2026
Special Revenue Funds:										
Street Fund	$	305,517	$	366,500	$	672,017	$	478,658	$	193,359
State Highway Fund	$	90,000	$	28,000	$	118,000	$	53,000	$	65,000
Fuel System Fund	$	4,280	$	1,200	$	5,480	$	2,550	$	2,930
Motor Vehicle License Fund	$	316,154	$	199,500	$	515,654	$	205,100	$	310,554
OneOhio Opioid Settlement Fund	$	15,385	$	6,000	$	21,385	$	12,398	$	8,987
Capital Improvement Fund	$	-	$	-	$	-	$	-	$	-
TOTAL SPECIAL REVENUE FUNDS	**$**	**731,336**	**$**	**601,200**	**$**	**1,332,536**	**$**	**751,706**	**$**	**580,830**
Enterprise Funds:										
Waste Collection Fund	$	298,792	$	640,000	$	938,792	$	668,847	$	269,945
Water Fund	$	4,947,768	$	1,715,250	$	6,663,018	$	1,856,215	$	4,806,803
TOTAL ENTERPRISE FUNDS	**$**	**5,246,560**	**$**	**2,355,250**	**$**	**7,601,810**	**$**	**2,525,062**	**$**	**5,076,748**
TRUST AND AGENCY FUNDS										
Performance Bond Fund	$	68,533	$	11,000	$	79,533	$	10,000	$	69,533
Agency Fund		-		-		-				
TOTAL TRUST AND AGENCY FUNDS	**$**	**68,533**	**$**	**11,000**	**$**	**79,533**	**$**	**10,000**	**$**	**69,533**
TOTAL OTHER FUNDS (MEMO ONLY)	**$**	**6,046,429**	**$**	**2,967,450**	**$**	**9,013,879**	**$**	**3,286,768**	**$**	**5,727,111**
GRAND TOTAL ALL FUNDS	**$**	**8,191,822**	**$**	**8,369,494**	**$**	**16,561,316**	**$**	**8,676,355**	**$**	**7,534,961**

State of Ohio

Public Works Commission

Loan Amortization Schedule

City of Bellbrook

Loan Nbr: CK15U **Upper Hillside Water Main Improvements**

Loan Amount: 290,000.00 Interest Rate (percent): 0.0

Loan Term (years): 30.0

Schedule CK15U-0-01

Year	Month - Per		Per Start	Principal	Interest	Payment	Balance	Month - Per		Per Start	Principal	Interest	Payment	Balance
2019	Loan Initialization						290,000.00	Jul	1	290,000.00	4,833.33	0.00	4,833.33	285,166.67
2020	Jan	2	285,166.67	4,833.33	0.00	4,833.33	280,333.34	Jul	3	280,333.34	0.00	0.00	0.00	280,333.34
2021	Jan	4	280,333.34	4,833.33	0.00	4,833.33	275,500.01	Jul	5	275,500.01	4,833.33	0.00	4,833.33	270,666.68
2022	Jan	6	270,666.68	4,833.33	0.00	4,833.33	265,833.35	Jul	7	265,833.35	4,833.33	0.00	4,833.33	261,000.02
2023	Jan	8	261,000.02	4,833.33	0.00	4,833.33	256,166.69	Jul	9	256,166.69	4,833.33	0.00	4,833.33	251,333.36
2024	Jan	10	251,333.36	4,833.33	0.00	4,833.33	246,500.03	Jul	11	246,500.03	4,833.33	0.00	4,833.33	241,666.70
2025	Jan	12	241,666.70	4,833.33	0.00	4,833.33	236,833.37	Jul	13	236,833.37	4,833.33	0.00	4,833.33	232,000.04
2026	Jan	14	232,000.04	4,833.33	0.00	4,833.33	227,166.71	Jul	15	227,166.71	4,833.33	0.00	4,833.33	222,333.38
2027	Jan	16	222,333.38	4,833.33	0.00	4,833.33	217,500.05	Jul	17	217,500.05	4,833.33	0.00	4,833.33	212,666.72
2028	Jan	18	212,666.72	4,833.33	0.00	4,833.33	207,833.39	Jul	19	207,833.39	4,833.33	0.00	4,833.33	203,000.06
2029	Jan	20	203,000.06	4,833.33	0.00	4,833.33	198,166.73	Jul	21	198,166.73	4,833.33	0.00	4,833.33	193,333.40
2030	Jan	22	193,333.40	4,833.33	0.00	4,833.33	188,500.07	Jul	23	188,500.07	4,833.33	0.00	4,833.33	183,666.74
2031	Jan	24	183,666.74	4,833.33	0.00	4,833.33	178,833.41	Jul	25	178,833.41	4,833.33	0.00	4,833.33	174,000.08
2032	Jan	26	174,000.08	4,833.33	0.00	4,833.33	169,166.75	Jul	27	169,166.75	4,833.33	0.00	4,833.33	164,333.42
2033	Jan	28	164,333.42	4,833.33	0.00	4,833.33	159,500.09	Jul	29	159,500.09	4,833.33	0.00	4,833.33	154,666.76
2034	Jan	30	154,666.76	4,833.33	0.00	4,833.33	149,833.43	Jul	31	149,833.43	4,833.33	0.00	4,833.33	145,000.10
2035	Jan	32	145,000.10	4,833.33	0.00	4,833.33	140,166.77	Jul	33	140,166.77	4,833.33	0.00	4,833.33	135,333.44
2036	Jan	34	135,333.44	4,833.33	0.00	4,833.33	130,500.11	Jul	35	130,500.11	4,833.33	0.00	4,833.33	125,666.78
2037	Jan	36	125,666.78	4,833.33	0.00	4,833.33	120,833.45	Jul	37	120,833.45	4,833.33	0.00	4,833.33	116,000.12
2038	Jan	38	116,000.12	4,833.33	0.00	4,833.33	111,166.79	Jul	39	111,166.79	4,833.33	0.00	4,833.33	106,333.46
2039	Jan	40	106,333.46	4,833.33	0.00	4,833.33	101,500.13	Jul	41	101,500.13	4,833.33	0.00	4,833.33	96,666.80
2040	Jan	42	96,666.80	4,833.33	0.00	4,833.33	91,833.47	Jul	43	91,833.47	4,833.33	0.00	4,833.33	87,000.14
2041	Jan	44	87,000.14	4,833.33	0.00	4,833.33	82,166.81	Jul	45	82,166.81	4,833.33	0.00	4,833.33	77,333.48
2042	Jan	46	77,333.48	4,833.33	0.00	4,833.33	72,500.15	Jul	47	72,500.15	4,833.33	0.00	4,833.33	67,666.82
2043	Jan	48	67,666.82	4,833.33	0.00	4,833.33	62,833.49	Jul	49	62,833.49	4,833.33	0.00	4,833.33	58,000.16
2044	Jan	50	58,000.16	4,833.33	0.00	4,833.33	53,166.83	Jul	51	53,166.83	4,833.33	0.00	4,833.33	48,333.50
2045	Jan	52	48,333.50	4,833.33	0.00	4,833.33	43,500.17	Jul	53	43,500.17	4,833.33	0.00	4,833.33	38,666.84
2046	Jan	54	38,666.84	4,833.33	0.00	4,833.33	33,833.51	Jul	55	33,833.51	4,833.33	0.00	4,833.33	29,000.18
2047	Jan	56	29,000.18	4,833.33	0.00	4,833.33	24,166.85	Jul	57	24,166.85	4,833.33	0.00	4,833.33	19,333.52
2048	Jan	58	19,333.52	4,833.33	0.00	4,833.33	14,500.19	Jul	59	14,500.19	4,833.33	0.00	4,833.33	9,666.86
2049	Jan	60	9,666.86	4,833.33	0.00	4,833.33	4,833.53	Jul	61	4,833.53	4,833.53	0.00	4,833.53	0.00

State of Ohio

Public Works Commission

Loan Amortization Schedule

City of Bellbrook

Loan Nbr: CK04K **Water Treatment Plant Improvement**

Loan Amount: 1,123,459.13 Interest Rate (percent): 0.0

Loan Term (years): 20.0

Schedule CK04K-0-01

Year	Month	Per	Per Start	Principal	Interest	Payment	Balance	Month	Per	Per Start	Principal	Interest	Payment	Balance
2012								Loan Initialization						1,123,459.12
2013	Jan	1	1,123,459.13	28,086.48	0.00	28,086.48	1,095,372.65	Jul	2	1,095,372.65	28,086.48	0.00	28,086.48	1,067,286.17
2014	Jan	3	1,067,286.17	28,086.48	0.00	28,086.48	1,039,199.69	Jul	4	1,039,199.69	28,086.48	0.00	28,086.48	1,011,113.21
2015	Jan	5	1,011,113.21	28,086.48	0.00	28,086.48	983,026.73	Jul	6	983,026.73	28,086.48	0.00	28,086.48	954,940.25
2016	Jan	7	954,940.25	28,086.48	0.00	28,086.48	926,853.77	Jul	8	926,853.77	28,086.48	0.00	28,086.48	898,767.29
2017	Jan	9	898,767.29	28,086.48	0.00	28,086.48	870,680.81	Jul	10	870,680.81	28,086.48	0.00	28,086.48	842,594.33
2018	Jan	11	842,594.33	28,086.48	0.00	28,086.48	814,507.85	Jul	12	814,507.85	28,086.48	0.00	28,086.48	786,421.37
2019	Jan	13	786,421.37	28,086.48	0.00	28,086.48	758,334.89	Jul	14	758,334.89	28,086.48	0.00	28,086.48	730,248.41
2020	Jan	15	730,248.41	28,086.48	0.00	28,086.48	702,161.93	Jul	16	702,161.93	0.00	0.00	0.00	702,161.93
2021	Jan	17	702,161.93	28,086.48	0.00	28,086.48	674,075.45	Jul	18	674,075.45	28,086.48	0.00	28,086.48	645,988.97
2022	Jan	19	645,988.97	28,086.48	0.00	28,086.48	617,902.49	Jul	20	617,902.49	28,086.48	0.00	28,086.48	589,816.01
2023	Jan	21	589,816.01	28,086.48	0.00	28,086.48	561,729.53	Jul	22	561,729.53	28,086.48	0.00	28,086.48	533,643.05
2024	Jan	23	533,643.05	28,086.48	0.00	28,086.48	505,556.57	Jul	24	505,556.57	28,086.48	0.00	28,086.48	477,470.09
2025	Jan	25	477,470.09	28,086.48	0.00	28,086.48	449,383.61	Jul	26	449,383.61	28,086.48	0.00	28,086.48	421,297.13
2026	Jan	27	421,297.13	28,086.48	0.00	28,086.48	393,210.65	Jul	28	393,210.65	28,086.48	0.00	28,086.48	365,124.17
2027	Jan	29	365,124.17	28,086.48	0.00	28,086.48	337,037.69	Jul	30	337,037.69	28,086.48	0.00	28,086.48	308,951.21
2028	Jan	31	308,951.21	28,086.48	0.00	28,086.48	280,864.73	Jul	32	280,864.73	28,086.48	0.00	28,086.48	252,778.25
2029	Jan	33	252,778.25	28,086.48	0.00	28,086.48	224,691.77	Jul	34	224,691.77	28,086.48	0.00	28,086.48	196,605.29
2030	Jan	35	196,605.29	28,086.48	0.00	28,086.48	168,518.81	Jul	36	168,518.81	28,086.48	0.00	28,086.48	140,432.33
2031	Jan	37	140,432.33	28,086.48	0.00	28,086.48	112,345.85	Jul	38	112,345.85	28,086.48	0.00	28,086.48	84,259.37
2032	Jan	39	84,259.37	28,086.48	0.00	28,086.48	56,172.89	Jul	40	56,172.89	28,086.48	0.00	28,086.48	28,086.41
2033	Jan	41	28,086.41	28,086.41	0.00	28,086.41	0.00							