

ORDINANCE NO. 23-04
ADOPTED May 23, 2023

AN ORDINANCE ADOPTING THE 2024 TAX BUDGET FOR THE VILLAGE OF THORNVILLE AND DIRECTING THE VILLAGE ADMINISTRATOR AND FISCAL OFFICER TO SUBMIT THE 2024 BUDGET TO THE COUNTY AUDITOR

WHEREAS, the Village of Thornville is required by R.C. 5705.28(A)(2) to submit its 2024 budget to the Perry County Auditor no later than July 20, 2023; and

WHEREAS, R.C. 5705.30 requires the Village to provide public notice for, and at least one public hearing on, the annual tax budget. The Village of Thornville has met these requirements; and

WHEREAS, the 2024 Tax Budget was prepared by the Village Administrator and Fiscal Officer in accordance with R.C. 5705.29; and

WHEREAS, the 2024 Budget also was reviewed and recommended by the Finance Committee and presented at a properly-noticed public hearing, as required by the R.C. 5705.03; and

WHEREAS, Council for the Village of Thornville now wants to adopt the 2024 Tax Budget for the Village of Thornville.

NOW, **THEREFORE, BE IT ORDAINED** by the Council of the Village of Thornville, County of Perry, State of Ohio:

SECTION 1: Pursuant to R.C. 5705.28, the Village of Thornville hereby adopts the 2024 Tax Budget and agrees to follow the administration of its program as outlined therein. A copy of the 2024 tax budget is attached hereto as Exhibit A and incorporated herein by reference

SECTION 2: The Village Administrator and Fiscal Officer are hereby authorized and directed to timely submit the 2024 Village of Thornville Tax Budget to the Auditor of Perry County, as required by the Ohio Revised Code.

SECTION 3: All prior legislation, or any part thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereof.

SECTION 4: It is hereby and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in opening meeting of this Council and that any and all deliberating if this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

SECTION 5: This Ordinance shall take effect at the earliest time allowed by Ohio law.

Passed in Council this 22nd day of May, 2023.

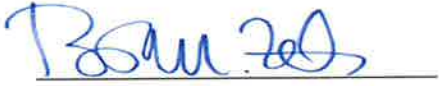

Gina Kaetzl, Mayor

ATTEST


Traci Sturgill, Clerk of Council

APPROVED:

Approved as to form this 20th day of March 2023:



Brian M. Zets, Esq.
Village Solicitor

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification: 1000 General

Description	2024
Fund Balance 1/1	\$1,682,145.93
Fund Balance Adjustments	\$0.00
Revenues	
Properly and Other Local Taxes	
Real Estate Tax	\$107,000.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
State Shared Taxes	
Local Government	\$14,500.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$14,500.00
Other - State Shared Taxes and Permits	\$2,100.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$41,000.00
Fines, Licenses and Permits	\$3,900.00
Earnings on Investments	\$108,000.00
Miscellaneous	\$0.00
Total Revenue	<u>\$291,000.00</u>
TOTAL OPERATING REVENUE	<u>\$1,973,145.93</u>
Expenditures	
Police Enforcement - Salaries	\$0.00
Police Enforcement - Other	\$0.00
Street Lighting - Other	\$17,000.00
Community Planning and Zoning - Salaries	\$0.00
Community Planning and Zoning - Other	\$0.00
Other Community Environment - Other	\$0.00
Street Construction and Reconstruction - O	\$400.00
Sidewalks - Other	\$300.00
Mayor and Administrative Offices - Salaries	\$57,650.00
Mayor and Administrative Offices - Other	\$0.00
Legislative Activities - Salaries	\$9,070.00
Legislative Activities - Other	\$0.00
Mayor's Court - Salaries	\$0.00
Mayor's Court - Other	\$8,575.00
Clerk - Treasurer - Salaries	\$12,050.00
Clerk - Treasurer - Other	\$0.00
Lands and Buildings - Salaries	\$0.00
Lands and Buildings - Other	\$19,300.00
Solicitor - Other	\$15,000.00
Other General Government - Other	\$681,082.19
Capital Outlay - Other	\$0.00
Total Expenditures	<u>\$820,427.19</u>
Transfers - Out	\$0.00
Advances - Out	\$0.00
Contingencies	\$0.00
Other - Other Financing Uses	\$0.00
Total Other Financing Sources & Uses	<u>\$0.00</u>
Fund Balance 12/31	\$1,152,718.74
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	<u>\$1,152,718.74</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification: 2011 STREET

<u>Description</u>	<u>2024</u>
Fund Balance 1/1	\$89,648.08
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$0.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
State Shared Taxes	
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$0.00
Other - State Shared Taxes and Permits	\$88,600.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$0.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	<u>\$88,600.00</u>
Expenditures	
Street Maintenance and Repair - Salaries	\$48,900.00
Street Maintenance and Repair - Other	\$29,775.00
Debt Service - Other	<u>\$1,400.00</u>
Total Expenditures	<u>\$80,075.00</u>
Fund Balance 12/31	\$98,173.08
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	<u><u>\$98,173.08</u></u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification: 2021 HIGHWAY

Description	2024
Fund Balance 1/1	\$33,271.37
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$0.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
State Shared Taxes	
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$0.00
Other - State Shared Taxes and Permits	\$5,900.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$0.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	\$5,900.00
Expenditures	
Street Maintenance and Repair - Other	\$6,505.00
Total Expenditures	\$6,505.00
Fund Balance 12/31	\$32,666.37
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	\$32,666.37

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification:

2041 PARKS

Description	2024
Fund Balance 1/1	\$32,004.18
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$12,500.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
State Shared Taxes	
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$0.00
Other - State Shared Taxes and Permits	\$0.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$0.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	\$12,500.00
Expenditures	
Recreation - Salaries	\$5,390.00
Recreation - Other	\$13,680.00
Capital Outlay - Other	\$0.00
Total Expenditures	\$19,070.00
Fund Balance 12/31	\$25,434.18
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	\$25,434.18

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification:

2101 PMVL

<u>Description</u>	<u>2024</u>
Fund Balance 1/1	\$61,448.74
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$0.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$28,000.00
State Shared Taxes	
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$0.00
Other - State Shared Taxes and Permits	\$0.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$0.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	<u>\$28,000.00</u>
Expenditures	
Street Maintenance and Repair - Other	\$40,896.84
Debt Service - Other	\$0.00
Total Expenditures	<u>\$40,896.84</u>
Fund Balance 12/31	<u>\$61,448.74</u>
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	<u><u>\$61,448.74</u></u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification:

2901 MAYORS COURT

<u>Description</u>	<u>2024</u>
Fund Balance 1/1	\$8,245.55
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$0.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
State Shared Taxes	
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$0.00
Other - State Shared Taxes and Permits	\$0.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$0.00
Fines, Licenses and Permits	\$1,800.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	<u>\$1,800.00</u>
Expenditures	
Mayor's Court - Other	<u>\$1,450.00</u>
Total Expenditures	<u>\$1,450.00</u>
Fund Balance 12/31	<u>\$8,595.55</u>
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	<u><u>\$8,595.55</u></u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification:

2902 POLICE

Description	2024
Fund Balance 1/1	\$104,431.12
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$128,500.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$1,200.00
Other - State Shared Taxes and Permits	\$0.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$0.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	\$129,700.00
Expenditures	
Police Enforcement - Salaries	\$92,550.00
Police Enforcement - Other	\$29,325.00
Capital Outlay - Other	\$26,680.00
Total Expenditures	\$148,555.00
Other Financing Sources & Uses	
Fund Balance 12/31	\$85,576.12
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	\$85,576.12

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification 2905 STORM SEWER

Description	2024
Fund Balance 1/1	\$110,876.89
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$0.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$0.00
Other - State Shared Taxes and Permits	\$0.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$18,200.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	<u>\$18,200.00</u>
Expenditures	
Storm Sewers and Drains - Salaries	\$15,540.00
Storm Sewers and Drains - Other	\$2,460.00
Total Expenditures	<u>\$18,000.00</u>
Fund Balance 12/31	\$111,076.89
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	<u>\$111,076.89</u>

Each Fund Balance 1/1 reflects the prior year's Fund Balance

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification 5101 Water Fund

Description	2024
Fund Balance 1/1	\$573,568.02
Fund Balance Adjustments	\$0.00
Special Assessments	\$0.00
Charges for Services	\$141,000.00
Bulk Sales	\$178,000.00
Earnings on Investments	\$0.00
Miscellaneous	\$2,200.00
Total Revenue	\$321,200.00
Expenditures	
Water - Salaries	\$188,875.00
Water - Other	\$215,975.00
Capital Outlay - Other	\$2,700.00
Debt Service - Other	\$0.00
Total Expenditures	\$407,550.00
Fund Balance 12/31	\$487,218.02
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	\$487,218.02

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

5201 SEWER

Fund Classification

Description	2024
Fund Balance 1/1	\$1,151,959.97
Fund Balance Adjustments	\$0.00
Revenues	
Special Assessments	\$0.00
Charges for Services	\$548,775.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$13,056.00
Total Revenue	\$561,831.00
Expenditures	
Sanitary Sewers and Sewage - Salaries	\$183,250.00
Sanitary Sewers and Sewage - Other	\$412,275.00
Capital Outlay - Other	\$0.00
Debt Service - Other	\$190,404.18
Total Expenditures	\$785,929.18
Fund Balance 12/31	\$927,861.79
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	\$927,861.79

Each Fund Balance 1/1 reflects the prior year's Fund Balance

VILLAGE OF THORNVILLE, PERRY COUNTY

Financial Worksheet - Budget

2024 REVENUE BUDGETS

Year 2024

Fund Classification: 5501 POOL

Description	2024
Fund Balance 1/1	\$181,933.98
Fund Balance Adjustments	\$0.00
Revenues	
Property and Other Local Taxes	
Real Estate Tax	\$0.00
Personal Property Tax	\$0.00
Municipal Income Tax	\$0.00
Other - Local Taxes	\$0.00
State Shared Taxes	
Local Government	\$0.00
Inheritance Tax	\$0.00
Property Tax Allocation	\$0.00
Other - State Shared Taxes and Permits	\$0.00
Intergovernmental	\$0.00
Special Assessments	\$0.00
Charges for Services	\$0.00
Fines, Licenses and Permits	\$0.00
Earnings on Investments	\$0.00
Miscellaneous	\$0.00
Total Revenue	\$0.00
Expenditures	
Swimming Pool - Salaries	\$0.00
Swimming Pool - Other	\$181,933.98
Concessions - Other	\$0.00
Capital Outlay - Other	\$0.00
Total Expenditures	\$181,933.98
Transfers - Out	\$0.00
Advances - Out	\$0.00
Contingencies	\$0.00
Other - Other Financing Uses	\$0.00
Total Other Financing Sources & Uses	\$0.00
Fund Balance 12/31	\$0.00
Less: Encumbrances 12/31	\$0.00
Less: Reserve Balance 12/31	\$0.00
Unencumbered Undesignated 12/31	\$0.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.