

RESOLUTION NO. 23-06-06

A RESOLUTION APPROVING AND ADOPTING THE BUDGET OF THE VILLAGE OF KIRTLAND HILLS FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2024, SUBMITTING THE SAME TO THE COUNTY AUDITOR, AND DECLARING AN EMERGENCY

WHEREAS, a Tax Budget has been prepared pursuant to the Ohio Revised Code Sections 5705.28 and 5705.29; and

WHEREAS, two copies of the said Tax Budget were filed with the Clerk-Treasurer not less than ten (10) days prior hereto and a public hearing was held on said Budget pursuant to public notice as provided by law

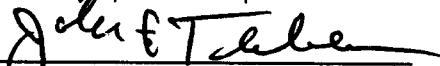
NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF KIRTLAND HILLS, LAKE COUNTY, OHIO:

SECTION 1. That the Budget of the Village of Kirtland Hills for the fiscal year beginning January 1, 2024, as submitted to this Council, copies of which are on file with the Clerk-Treasurer, be and the same hereby is adopted as the Official Budget of the Village Kirtland Hills.

SECTION 2. That the Clerk-Treasurer be and she hereby is authorized and directed to certify a copy of the Resolution and to transmit same, along with a copy of said Budget, duly certified by her, the Auditor of Lake County, as provided by law

SECTION 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of 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.

SECTION 5. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the Village of Kirtland Hills, and in that state, law requires that said Budget be certified to the County on or before July 21, 2022; WHEREFORE, this resolution shall take effect and be in force from an immediately upon its adoption.

  
MAYOR

ADOPTED 6-19-2023

ATTEST:   
CLERK/TREASURER

**TAX BUDGET FOR**  
**The Village of Kirtland Hills**

**FOR THE FISCAL YEAR**

**January 1, 2024 TO December 31, 2024**

***LAKE***  
***COUNTY,***  
***OHIO***

**Instructions and Tax Budget Form**

# LAKE COUNTY, OHIO

January 1, 2024 TO December 31, 2024

For all subdivisions excluding school districts, this Budget must be adopted by the legislative body (City/Village Council, Township Trustees, or other Board) on or before July 15th and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SECTION 5705.28, O.R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

TO THE LAKE COUNTY AUDITOR:

The following Budget for the fiscal year beginning January, 1 2024 , has been adopted by the (legislative body name) and is herewith submitted for consideration of the Lake County Budget Commission.

Signed \_\_\_\_\_

Title Village of Kirtland Hills

## SCHEDULE A

### SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

| FOR SUBDIVISION USE   |   | FOR BUDGET COMMISSION USE                        |  |  | FOR COUNTY AUDITOR USE            |  |
|---|---|--|--|--|-----------------------------------|--|
| FUND<br><small>(Include only those funds which are requesting general property tax revenue)</small> | BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION | BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION | BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES | COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED |                                   |  |
|   | INSIDE / OUTSIDE                                  | INSIDE 10 MILL LIMITATION                        | OUTSIDE 10 MILL LIMITATION                   | INSIDE 10 MILL LIMIT BUDGET YEAR                   | OUTSIDE 10 MILL LIMIT BUDGET YEAR |  |
|   | COLUMN 1  | COLUMN 2   | COLUMN 3                                     | COLUMN 4   | COLUMN 5                          |  |
| GENERAL FUND  | 1300000   | \$   | \$   |  |                                   |  |
| POLICE PENSION FUND   | 17500   |  |  |  |                                   |  |
|   |   |  |  |  |                                   |  |
|   |   |  |  |  |                                   |  |
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|   |   |  |  |  |                                   |  |
| <b>TOTALS: ALL FUNDS</b>  | <b>\$1,317,500</b>                                | <b>\$0</b>                                       | <b>\$0</b>                                   | <b>0.00</b>  | <b>0.00</b>                       |  |

INSTRUCTIONS: List only those funds which are requesting general property tax revenue. Complete column 1 with the amount that you are requesting for general property taxes. DO NOT COMPLETE COLUMNS 2 THROUGH 5.

Signed: BUDGET COMMISSION \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_



# STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

EXHIBIT I

## FUND: GENERAL FUND

| DESCRIPTION                           | FOR<br>2021<br>ACTUAL | FOR<br>2022<br>ACTUAL | 2023<br>CURRENT<br>YEAR<br>ESTIMATE | 2024<br>BUDGET<br>YEAR<br>ESTIMATE |
|---------------------------------------|-----------------------|-----------------------|-------------------------------------|------------------------------------|
| REVENUES:                             |                       |                       |                                     |                                    |
| Property Taxes (Real & Personal)      | \$1,066,023           | \$1,263,336           | \$1,263,336                         | \$1,300,000                        |
| Homestead & Rollback                  | 145,185               | 166,070               | 166,000                             | 166,000                            |
| Local Government                      | 156,011               | 167,050               | 159,000                             | 160,000                            |
| Other Revenues                        | 320,948               | 552,651               | 463,734                             | 300,000                            |
| <b>TOTAL REVENUES</b>                 | <b>1,688,167</b>      | <b>2,149,107</b>      | <b>2,052,070</b>                    | <b>1,926,000</b>                   |
| <b>TOTAL EXPENDITURES</b>             | <b>1,693,094</b>      | <b>2,206,713</b>      | <b>2,289,251</b>                    | <b>2,426,600</b>                   |
| REVENUES OVER (UNDER)<br>EXPENDITURES | (4,927)               | (57,606)              | (237,181)                           | (500,600)                          |
| BEGINNING CASH BALANCE                | 1,440,436             | 1,435,509             | 1,377,903                           | 1,140,722                          |
| ENDING CASH BALANCE                   | \$1,435,509           | \$1,377,903           | \$1,140,722                         | \$640,122                          |
| ENCUMBRANCES AT YEAR END              |                       |                       |                                     |                                    |

## FUND: BOND RETIREMENT FUND

| DESCRIPTION                           | FOR<br>20____<br>ACTUAL | FOR<br>20____<br>ACTUAL | 20____<br>CURRENT<br>YEAR<br>ESTIMATE | 20____<br>BUDGET<br>YEAR<br>ESTIMATE |
|---------------------------------------|-------------------------|-------------------------|---------------------------------------|--------------------------------------|
| REVENUES:                             |                         |                         |                                       |                                      |
| Property Taxes (Real & Personal)      |                         |                         |                                       |                                      |
| Homestead & Rollback                  |                         |                         |                                       |                                      |
| Other Revenues                        |                         |                         |                                       |                                      |
| <b>TOTAL REVENUES</b>                 | <b>0</b>                | <b>0</b>                | <b>0</b>                              | <b>0</b>                             |
| <b>TOTAL EXPENDITURES</b>             |                         |                         |                                       |                                      |
| REVENUES OVER (UNDER)<br>EXPENDITURES | 0                       | 0                       | 0                                     | 0                                    |
| BEGINNING CASH BALANCE                |                         |                         |                                       |                                      |
| ENDING CASH BALANCE                   | \$0                     | \$0                     | \$0                                   | \$0                                  |
| ENCUMBRANCES AT YEAR END              |                         |                         |                                       |                                      |

# STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund, and any other funds requesting general property tax revenue)

*EXHIBIT I  
(Continued)*

FUND: POLICE PENSION

| DESCRIPTION                           | FOR<br>2021<br>ACTUAL | FOR<br>2022<br>ACTUAL | 2023<br>CURRENT<br>YEAR<br>ESTIMATE | 2024<br>BUDGET<br>YEAR<br>ESTIMATE |
|---------------------------------------|-----------------------|-----------------------|-------------------------------------|------------------------------------|
| REVENUES:                             |                       |                       |                                     |                                    |
| Property Taxes (Real & Personal)      | \$14,088              | 16,696                | 16,500                              | 17,500                             |
| Homestead & Rollback                  | 1,919                 | 2,194                 | 2,100                               | 2,100                              |
| Other Revenues                        |                       |                       |                                     |                                    |
| TOTAL REVENUES                        | 16,007                | 18,890                | 18,600                              | 19,600                             |
| TOTAL EXPENDITURES                    | 9,459                 | 16,691                | 16,700                              | 25,000                             |
| REVENUES OVER (UNDER)<br>EXPENDITURES | 6,548                 | 2,199                 | 1,900                               | (5,400)                            |
| BEGINNING CASH BALANCE                | 2,705                 | 9,253                 | 11,452                              | 13,352                             |
| ENDING CASH BALANCE                   | \$9,253               | \$11,452              | \$13,352                            | \$7,952                            |
| ENCUMBRANCES AT YEAR END              |                       |                       |                                     |                                    |

FUND: \_\_\_\_\_

| DESCRIPTION                           | FOR<br>2021<br>ACTUAL | FOR<br>2022<br>ACTUAL | 2023<br>CURRENT<br>YEAR<br>ESTIMATE | 2024<br>BUDGET<br>YEAR<br>ESTIMATE |
|---------------------------------------|-----------------------|-----------------------|-------------------------------------|------------------------------------|
| REVENUES:                             |                       |                       |                                     |                                    |
| Property Taxes (Real & Personal)      |                       |                       |                                     |                                    |
| Homestead & Rollback                  |                       |                       |                                     |                                    |
| Other Revenues                        |                       |                       |                                     |                                    |
| TOTAL REVENUES                        |                       | 0                     | 0                                   | 0                                  |
| TOTAL EXPENDITURES                    |                       |                       |                                     |                                    |
| REVENUES OVER (UNDER)<br>EXPENDITURES |                       | 0                     | 0                                   | 0                                  |
| BEGINNING CASH BALANCE                |                       |                       |                                     |                                    |
| ENDING CASH BALANCE                   |                       | \$0                   | \$0                                 | \$0                                |
| ENCUMBRANCES AT YEAR END              |                       |                       |                                     |                                    |

# SCHEDULE OF INDEBTEDNESS

EXHIBIT II

| PURPOSE OF BONDS AND NOTES     | AUTHORITY FOR LEVY OUTSIDE 10 MILL LIMIT* | DATE OF ISSUE | DATE DUE | ORDINANCE OR RESOLUTION | SERIAL OR TERM | RATE OF INTEREST | AMOUNT OF BONDS / NOTES OUTSTANDING AT BEGINNING OF BUDGETED YEAR | AMOUNT REQUIRED FOR PRINCIPAL & INTEREST PAYMENTS 01/01/19 TO 12/31/2_ |
|--------------------------------|---|---------------|----------|-------------------------|----------------|------------------|---|--|
| <b>INSIDE TEN MILL LIMIT:</b>  |   |               |          |                         |                |                  |   |  |
|                                |   |               |          |                         |                |                  |   |  |
|                                |   |               |          |                         |                |                  |   |  |
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|                                |   |               |          |                         |                |                  |   |  |
|                                |   |               |          |                         |                |                  |   |  |
|                                |   |               |          |                         |                |                  | \$0   | \$0  |
| <b>OUTSIDE TEN MILL LIMIT:</b> |   |               |          |                         |                |                  |   |  |
|                                |   |               |          |                         |                |                  |   |  |
|                                |   |               |          |                         |                |                  |   |  |
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|                                |   |               |          |                         |                |                  |   |  |
|                                |   |               |          |                         |                |                  | \$0   | \$0  |
| <b>TOTAL</b>                   |   |               |          |                         |                |                  | \$0   | \$0  |

\* If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.  
 If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.