

**RESOLUTION NO. 2025-11**

**A RESOLUTION  
APPROVING AND ADOPTING THE TAX BUDGET OF THE VILLAGE  
OF KIRTLAND HILLS FOR THE FISCAL YEAR COMMENCING  
JANUARY 1, 2026, 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, COUNTY OF LAKE, STATE OF OHIO:**

SECTION 1. That the Budget of the Village of Kirtland Hills for the fiscal year beginning January 1, 2026, 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 of 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 the same, along with a copy of said Budget, duly certified by her, to 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 4. 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 14, 2025; wherefore, this Resolution shall take effect and be in force from and immediately upon its adoption.

ADOPTED June 16 2025

ATTEST: Burdhardt  
CLERK/TREASURER

John F. Treiber  
MAYOR





# 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 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$1,232,420	\$1,278,498	\$1,368,000	\$1,600,000
Homestead & Rollback	165,891	171,188	171,000	190,000
Local Government	169,174	162,303	159,000	159,000
Other Revenues	544,553	522,627	447,800	400,000
TOTAL REVENUES	2,112,038	2,134,616	2,145,800	2,349,000
TOTAL EXPENDITURES	2,243,861	2,327,544	2,501,466	2,551,500
REVENUES OVER (UNDER) EXPENDITURES	(131,824)	(192,928)	(355,666)	(202,500)
BEGINNING CASH BALANCE	1,372,059	1,240,235	1,047,307	691,641
ENDING CASH BALANCE	\$1,240,235	\$1,047,307	\$691,641	\$489,141
ENCUMBRANCES AT YEAR END	\$0	\$0	\$0	\$0

## FUND: BOND RETIREMENT FUND

DESCRIPTION	FOR 20 ACTUAL	FOR 20 ACTUAL	20 CURRENT YEAR ESTIMATE	20 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)				
Homestead & Rollback				
Other Revenues				
TOTAL REVENUES	0	0	0	0
TOTAL EXPENDITURES				
REVENUES OVER (UNDER) 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 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	16291	16896.45	18108	23500
Homestead & Rollback	2192	2262.4	2100	2500
Other Revenues				
TOTAL REVENUES	18483	19158.85	20208	26000
TOTAL EXPENDITURES	16549	29559	20200	25000
REVENUES OVER (UNDER) EXPENDITURES	1934	-10400.15	8	1000
BEGINNING CASH BALANCE	11452	\$13,386	\$2,986	\$2,994
ENDING CASH BALANCE	\$13,386	\$2,986	\$2,994	\$3,994
ENCUMBRANCES AT YEAR END				

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

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

