

RESOLUTION NO. 2025-20

**A RESOLUTION  
ACCEPTING THE RATES AS DETERMINED BY THE  
BUDGET COMMISSION AND AUTHORIZING THE  
NECESSARY TAX LEVIES AND CERTIFYING THEM TO  
THE COUNTY AUDITOR.**

WHEREAS, this Council, in accordance with the provisions of law, has previously adopted a tax budget for the next succeeding fiscal year, commencing January 1, 2026; and

WHEREAS, the Budget Commission of Lake County, Ohio has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is outside, and what part inside the ten mill tax limitations.

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

SECTION 1. That the rates as determined by the Budget Commission in its certification, be and the same are hereby accepted.

SECTION 2. That there be and is hereby levied on the tax duplicate of said Village the rate of each tax necessary to be levied inside and outside the ten mill limitations as follows:

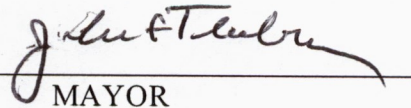
Fund	County Auditor's Estimate of Tax Rate to be Levied	
	Inside 10 Mill Limit	Outside 10 Mill Limit
General Fund	2.70	20.00 mills
Police Pension Fund	<u>.30</u>	<u>-0-</u>
Total	3.00	20.00

SECTION 3. That the Clerk-Treasurer be and is hereby directed to certify a copy of this Resolution to the County Auditor of Lake County.

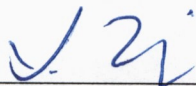
SECTION 4. That this Resolution shall go into immediate effect.

ADOPTED

September 15, 2025

  
MAYOR

ATTEST:



CLERK/TREASURER



**Christopher A. Galloway**  
**Lake County Auditor**  
www.lakecountyohio.gov

Lake County Administration Center  
105 Main Street • P.O. Box 490  
Painesville, Ohio 44077-0490

440.350.2532  
440.428.4348  
440.918.2500  
Fax 440.350.2867

August 21, 2025

Enclosed please find your 2026 Budget certified by the Budget Commission.

Also enclosed please find the "Resolution Accepting Amounts and Rates", which must be approved and returned to the Auditor's office **by October 1, 2025**. After, the elections throughout the year, if you are affected, a new Resolution will be forwarded.

If you have any questions, please do not hesitate to contact my office.

Very truly yours,

Mary Beth Armao  
Deputy Auditor

ResAcAmtsRates

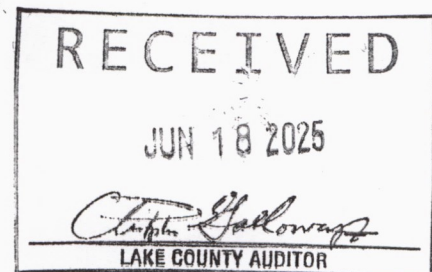
Encl.

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

FOR THE FISCAL YEAR

\_01/01/2026 TO 12/31/2026

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



**Instructions and Tax Budget Form**

LAKE COUNTY, OHIO

01/01/2023 to 12/31/2023

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 \_\_\_\_\_, has been adopted by the (legislative body name) and is herewith submitted for consideration of the Lake County Budget Commission.

Signed Bernice Schreiber

Title Clerk-Treasurer

**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 <small>(Include only those funds which are requesting general property tax revenue)</small>	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE / OUTSIDE	BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED	
				INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 MILL LIMIT BUDGET YEAR
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
GENERAL FUND	1600000	\$ 184,838	\$ 1,369,170	2.70	20.00
POLICE PENSION	23500	20,538		30	
TOTALS: ALL FUNDS	\$1,623,500	205,376	1,369,170	3.00	20.00

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 [Signature]

**RECEIVED**

JUN 18 2025

LAKE COUNTY AUDITOR



# 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				



**RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR**

(VILLAGE COUNCIL)

Revised Code, Secs. 5705.34, 5705.35

The Council of the Village of **Kirtland Hills**, Lake County, Ohio, met in regular session on the 15 day of September 2025, at the office of Village of Kirtland Hills  
(Regular or Special)

with the following members present:

G.J. King  
Benjamin Cooper  
Alyson Scott  
Jeff Shibley  
Stephen Allen

Ms Alyson Scott moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, 2026; and

WHEREAS, The Budget Commission of Lake County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the Village of the **Kirtland Hills**, Lake County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said Village the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

**SCHEDULE A**  
**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITORS ESTIMATED TAX RATES**

FUND	Amount to Be Derived from Levies Outside 10 Mill Limitation				Amount Approved by Budget Commission Inside 10 Mill Limitation			County Auditor's Estimate of Tax Rate to Be Levied	
	Outside 10 Mill Limit	Inside 10 Mill Limit			Outside 10 Mill Limit	Inside 10 Mill Limit		V	VI
	Column II				Column IV			V	VI
General Fund	1	456	570	00	196	636	00	20.00	2.70
Bond Retirement Fund									
Police Pension Levy Fund					21	848	00		.30
Fire Pension Levy Fund									
Sewer Levy Fund									
Road and Bridge Levy Fund									
Levy Fund									
Levy Fund									
TOTAL	1	456	570	00	218	484	00	20.00	3.00

**SCHEDULE B**  
**LEVIES OUTSIDE 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)		
General Fund: Levy authorized by voters on 12-07-93 not to exceed ___ years Charter	10.00	728	285	00
General Fund: Levy authorized by voters on 12-07-93 not to exceed ___ years Charter	10.00	728	285	00
General Fund: Levy authorized by voters on not to exceed ___ years				
General Fund: Levy authorized by voters on not to exceed ___ years				
General Fund: Levy authorized by voters on not to exceed ___ years				
Police Pension Fund: Levy authorized by voters on not to exceed ___ years				
Fire Pension Fund: Levy authorized by voters on not to exceed ___ years				
Sewer Fund: Levy authorized by voters on not to exceed ___ years				
Sewer Fund: Levy authorized by voters on not to exceed ___ years				
Road and Bridge Fund: Levy authorized by voters on not to exceed ___ years				
Road and Bridge Fund: Levy authorized by voters on not to exceed ___ years				
_____ Fund: Levy authorized by voters on not to exceed ___ years				
_____ Fund: Levy authorized by voters on not to exceed ___ years				
_____ Fund: Levy authorized by voters on not to exceed ___ years				

and be it further RESOLVED That the Clerk of this Council be and he is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

MR Stephen Allen seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

MR G.J King

MR. Benjamin Cooper

MS. Alyson Scott

MR Jeff Shibley

MR. Stephen Allen

M \_\_\_\_\_

M \_\_\_\_\_

Adopted the 15 day of September, 2025.

Attest:

MA Acting Council  
President of Council President

J. Zign  
Clerk of Council  
Kirtland Hills Village, Lake County, Ohio

**CERTIFICATE OF COPY  
ORIGINAL ON FILE**

The State of Ohio, LAKE County, ss.

I, Jamie Zignman, Clerk of the Council of the Village of **Kirtland Hills**, within and for said County, and in whose custody the Files and Records of said Council are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original \_\_\_\_\_ now on file, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this 15 day of September, 2025.

J. Zign  
Clerk of Council  
Kirtland Hills Village  
Lake County, Ohio

<sup>1</sup> A copy of this Resolution must be certified to the County Auditor before the first day of October, or at such later date as may be approved by the Department of Taxation of Ohio.