

RESOLUTION NO. 2026-17

**A RESOLUTION
APPROVING AND ADOPTING THE TAX BUDGET OF THE VILLAGE
OF KIRTLAND HILLS FOR THE FISCAL YEAR COMMENCING
JANUARY 1, 2027, 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, 2027, 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, 2026; wherefore, this Resolution shall take effect and be in force from and immediately upon its adoption.



MAYOR

ADOPTED June 22, 2026

ATTEST: V. J.

CLERK/TREASURER

TAX BUDGET FOR

FOR THE FISCAL YEAR

01/01/2027 to 12/31/2027

***LAKE
COUNTY,
OHIO***

(DATE)

To the Auditor of said County:

Signed: _____
Title: Clerk/Treasurer

County Auditor's Estimated Municipal Tax Valution \$ 74,500,000

	For Municipal Use	For Budget Commission Use				For County Auditor's Use	
FUND (LIST ALL FUNDS)	Total Amount Requested (Per Tax Budget)	Amount Approved by Budget Commission Inside 10 Mill Limit	Amount Approved by Budget Commission Outside 10 Mill Limit	County Auditor's Estimate of Tax to be levied			
				Inside 10 Mill Limit	Outside 10 Mill Limit		
	COLUMN I	COLUMN II	COLUMN III	IV	V		
GENERAL FUND	1,691,150						
Police Pension Fund	22,350						
TOTAL	1,713,500						

For County Budget Commission Only

[illegible]

Exhibit 1

Comparative and Estimated Receipts, Disbursements, and Balances

General Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
General Fund--Receipts				
Balance January 1st	1,240,235	1,047,307	894,451	468,344
Property Tax Revenue	1,216,287	1,347,615	1,356,000	1,627,150
Real Estate & Public Utility	62,210	63,478	64,000	64,000
Tangible Personal Property	-	-	-	
Intangible (Classified Tax)	-	-	-	
Mobile Home Tax	-	-	-	
Income Tax Revenue				
Unvoted Municipal Income Tax Rev	-	-	-	
Voted Municipal Income Tax Rev	-	-	-	
Other Locally Levied Taxes				
Admission Taxes	-	-	-	
Hotel Motel Taxes	-	-	-	
In Lieu Payments	-	-	-	
Other (Explain)	-	-	-	
State Levied Locally Shared Taxes				
Local Government Fund	162,303	147,332	147,000	145,000
Estate Tax	-			
Cigarette Licenses	-			
Liquor & Beer Permits	-			
Other (Explain)	-			
	1,440,800	1,558,425	1,567,000	1,836,150

Exhibit 1 (Continued)

General Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
General Fund Receipts				
Intergovernmental Revenue	-	-	-	-
Federal Aid or Grants	-	-	-	-
State Aid Health Subsidy	-	-	-	-
State Aid, Other (Grant)	1,251	-	1,500	-
Local Government Operating Contracts	-	-	-	-
Other (Explain) RollBack	171,188	192,468	190,000	190,000
Revenue Charges for Public Services				
General Government Fees	450	1,125	3,000	1,500
Garbage & Refuse Collection & Disposal	-	-	-	-
Parking Fees	-	-	-	-
Recreation Programs	-	-	-	-
Hospital	-	-	-	-
Cemetery	-	-	-	-
Other (Explain)	-	-	-	-
Fines, Costs, & Forfeitures				
Court Costs	-	-	-	-
Court Fines	15,937	14,459	16,000	14,000
Court Forfeitures	-	-	-	-
Licenses, Permits, Inspections				
Building Permits & Inspections	6,175	2,050	-	200
Zoning Permits & Fees	1,750	-	-	100
Vehicle Licenses	-	-	-	-
	196,751	210,102	210,500	205,800

Exhibit 1 (Continued)

General Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Business Licenses				
Other (Licenses)				
General Fund Receipts				
Other Revenue	55,767	79,181	7,200	8,000
Sale of Assets	8,875	7,700	-	-
Interest	177,921	243,305	190,000	150,000
Rental Income	4,500	4,500	4,500	4,500
Premium on Investments Sold	-	-	-	-
Other (Explain)	-	-	-	-
Non-Revenue				
Income Tax Collected for Others	-	-	-	-
Reimbursements for Capital Expenditures	-	-	-	-
Other Reimbursements	-	-	-	-
Refunds	-	-	-	-
Transfers From (Identify)	-	-	-	-
Other (Explain)	-			
Transfer In from Capital Fund - Ordinances past by council	250,000	250,000	250,000	250,000
Total Receipts	2,134,614	2,353,213	2,229,200	2,454,450
	497,063	584,686	451,700	412,500
	2,134,614	2,353,213	2,229,200	2,454,450

Exhibit 1 (Continued)

General Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Total Receipts and Balance	3,374,849	3,400,520	3,123,651	2,922,794
General Fund--Disbursements				
Security of Persons Property				
Police Law Enforcement				
Personnel Services	993,969	1,061,182	1,133,281	1,200,000
Other Operation & Maintenance	75,661	81,813	82,000	90,000
Capital Improvements				
Traffic Control				
Personal Services			-	
Other Operation & Maintenance	695	-	-	
Capital Improvements			-	
Animal Control				
Personnel Services	-	-	-	
Other Operation & Maintenance	-	-	-	
Capital Improvements	-	-	-	
Fire Prevention & Inspection				
Personnel Services	-	-	-	
Other Operation & Maintenance	138,481	136,918	204,000	225,000
Capital Improvements	-	-	-	-
Police & Fire Communications				
Personnel Services	-	-	-	-
Other Operation & Maintenance	81,825	86,246	90,000	94,500
	1,290,631	1,366,159	1,509,281	1,609,500

Exhibit 1 (Continued)

General Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Capital Improvements				
General Fund--Disbursements				
Street Lighting	2,045	1,167	3,500	4,000
Personal Services	-	-	-	
Other Operation & Maintenance	-	-	-	
Capital Improvements	-	-	-	
Police Pension (not shown in transfer fund)				
Personnel Services	116,610	148,639	110,000	115,000
Other Operation & Maintenance	-	-	-	-
Capital Improvements	-	-	-	-
Fire Pension (not shown in transfer fund)				
Personal Services	-	-	-	-
Other Operation & Maintenance	-	-	-	-
Capital Improvements	-	-	-	-
Safety Administration Support				
Personal Services	-	-	-	-
Other Operation & Maintenance	-	-	-	-
Capital Improvements	-	-	-	-
Other Expenditures (Explain)				
Street Maintenance and Admin Expenses	918,259	990,823	1,032,526	1,084,152
	1,036,914	1,140,629	1,146,026	1,203,152
Total General Fund Expenses	2,327,545	2,506,788	2,655,307.00	2,812,652.00
	2,327,545	2,506,788	2,655,307	2,812,652

Exhibit 1

Comparative and Estimated Receipts, Disbursements, and Balances

Police Pension Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Police Pension Fund--Receipts				
Balance January 1st	\$ 13,386	\$ 2,986	\$ 23,985	\$ 19,391
Property Tax Revenue	\$ 16,074	\$ 17,810	\$ 15,700	\$ 19,500
Real Estate & Public Utility	\$ 822	\$ 839	\$ 800	\$ 800
Tangible Personal Property				
Intangible (Classified Tax)				
Mobile Home Tax				
Income Tax Revenue				
Unvoted Municipal Income Tax Rev				
Voted Municipal Income Tax Rev				
Other Locally Levied Taxes				
Admission Taxes				
Hotel Motel Taxes				
In Lieu Payments				
Other (Explain)				
State Levied Locally Shared Taxes				
Local Government Fund				
Estate Tax				
Cigarette Licenses				
Liquor & Beer Permits				
Other (Explain)				
	16896	\$ 18,649	\$ 16,500	\$ 20,300

Exhibit 1 (Continued)

Police Pension Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Police Pension Receipts				
Intergovernmental Revenue				
Federal Aid or Grants				
State Aid Health Subsidy				
State Aid, Other				
Local Government Operating Contracts				
Other (Explain) Rollback	2,262	2,544	2,100	2,200
Revenue Charges fro Public Services				
General Government Fees				
Garbage & Refuse Collection & Disposal				
Parking Fees				
Recreation Programs				
Hospital				
Cemetery				
Other (Explain)				
Fines, Costs, & Forfeitures				
Court Costs				
Court Fines				
Court Forfeitures				
Licenses, Permits, Inspections				
Building Permits & Inspections				
Zoning Permits & Fees				
Vehicle Licenses				
	2,262	2,544	2,100	2,200

Exhibit 1 (Continued)

Police Pension Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Business Licenses				
Other (Licenses)				
Police Pension Receipts				
Other Revenue				
Sale of Assets				
Interest				
Rental Income				
Premium on Investments Sold				
Other (Explain)				
Non-Revenue				
Income Tax Collected for Others				
Reimbursements for Capital Expenditures				
Other Reimbursements				
Refunds				
Transfers From (Identify)				
Other (Explain)				
Total Receipts	19,158	21,193	18,600	22,500

Exhibit 1 (Continued)

Police Pension Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Total Receipts and Balance	\$ 32,544	\$ 24,179	\$ 42,585	\$ 41,891
Police Pension Fund--Disbursements				
Security of Persons Property				
Police Law Enforcement				
Personal Services				
Other Operation & Maintenance	\$ 187	\$ 193	\$ 194	\$ 200
Capital Improvements				
Traffic Control				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Animal Control				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Fire Prevention & Inspection				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Police & Fire Communications				
Personal Services				
Other Operation & Maintenance				
	187	193	194	200

Exhibit 1 (Continued)

Police Pension Fund	For 2024 Actual	For 2025 Actual	Current Year Estimated For 2026	Budget Year Estimated For 2027
Capital Improvements				
Police Pension Fund--Disbursements				
Street Lighting				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Police Pension (not shown in transfer fund)				
Personal Services				
Other Operation & Maintenance	\$ 29,372	\$ -	\$ 23,000	\$ 22,500
Capital Improvements				
Fire Pension (not shown in transfer fund)				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Safety Administration Support				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Other Expenditures (Explain)				
Total Expenses	\$ 29,372	\$ 193	\$ 23,194	\$ 22,700

Exhibit 2

**Inside Debt, General Bonds and Notes as of January 1, 2027
Requirements of Bond Retirement Fund**

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Ordinance or Resolution Number	Due Date	Rate of Interest	Amount of Bonds and Notes Outstanding Jan 1 (1)	Amount Required For Principal (2)*	Amount Required For Interest (3)*	Amount Required For Principal And Interest (4)*
Payable from Bond Retirement Fund							
Serial Bonds and Notes							
Issued:							
Proposed:							
TOTAL (Carry Total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1							

*Exclude any amount of principal and interest requirements being met from special assessments, user charges, or other non property tax sources.

Exhibit 2

**Outside Debt, General Bonds and Notes as of January 1, 2027
Requirements of Bond Retirement Fund**

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Ordinance or Resolution Number	Due Date	Rate of Interest	Amount of Bonds and Notes Outstanding Jan 1 (1)	Amount Required For Principal (2)*	Amount Required For Interest (3)*	Amount Required For Principal And Interest (4)*
Payable from Bond Retirement Fund							
Serial Bonds and Notes							
Issued:							
Subtotal:							
Proposed:							
TOTAL (Carry Total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1							

*Exclude any amount of principal and interest requirements being met from special assessments, user charges, or other non property tax sources.

FUND (LIST ALL FUNDS)	Total Amount Requested	Estimated amount to be Derived from Levies Outside the 10 Mill Limit	Estimated Amount Requested Inside 10 Mill Limit	County Auditor's Estimate of Tax to be levied	
				Inside 10 Mill limit	Outside 10 Mill limit
	COLUMN I	COLUMN II	COLUMN III	IV	V
GENERAL FUND	1,691,150	1,490,072	201,078		
Police Pension Fund	22,350		22,350		
TOTAL	1,713,500	1,490,072	223,428		

Proposed Tax Levies					
Purpose	Date of Vote	Tax Rate to be Levied (in Mills)	Estimated Yield of Levy Budget Year (Dollar Amount)	Tax Year to Begin	Number of Years

Government Unit	Amount Approved by Budget Commission (May be filled in by local Fiscal Officer--Memorandum Entry Only)				County Auditor's Estimate of Rate, in Mills		
	Inside 10 Mill Limit	Outside 10 Mill Limit	Total	Inside	Outside	Total	
County							
Township							
School							
City/Village/Township/Other of _____							
Other _____							
Total							