

CITY OF KIRTLAND

RESOLUTION NUMBER 20-R-36

A RESOLUTION ADOPTING A TAX BUDGET FOR FISCAL YEAR 2021.

WHEREAS, a tentative tax budget of the City of Kirtland for the fiscal year 2021 has been presented to Council with a hearing scheduled thereon as required by law;

WHEREAS, due to the current state of emergency in Ohio and the governor's current stay at home order stemming from the COVID-19 pandemic, the Kirtland Public Library and the Kirtland Community Center have both been closed to protect both the community and the staff from potential infection; and

WHEREAS, Kirtland Codified Ordinance 220.25 requires the posting of copies of enacted legislation for fifteen consecutive days in three places within the City, those being City Hall, the Kirtland Public Library, and the Kirtland Community Center; and

WHEREAS, Kirtland Codified Ordinance 220.25 grants City Council the authority to modify the posting requirement.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Kirtland, County of Lake, State of Ohio, that:

SECTION I: The tax budget of the City of Kirtland for the fiscal year beginning January 1, 2021, which is attached hereto and incorporated herein as Exhibit "A" is adopted, and the Clerk of Council is hereby instructed to forward a copy to the Auditor of Lake County, Ohio.

SECTION II: The City Council, pursuant to its authority in Kirtland Codified Ordinance, Section 220.25 and due to the COVID-19 pandemic, hereby modifies the requirement to post this enacted legislation in three places and requires the following:

1. The Clerk of Council is hereby directed to post the enacted legislation in City Hall for fifteen (15) consecutive days after the effective date of this legislation; and
2. Due to the closures of the Kirtland Public Library and the Kirtland Community Center, the Clerk of Council is not required to post said enacted legislation in those locations; and
3. The Clerk of Council is hereby directed to post the enacted legislation on the City of Kirtland's website for fifteen (15) consecutive days after the effective date of this legislation.

SECTION III:

(a) It is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were passed in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

(b) This Resolution shall be in effect from and after its adoption at the earliest period allowed by law.

First Reading: _____
Second Reading: _____
Third Reading: _____

DATE PASSED: _____

President of Council

Submitted to the Mayor for his
Approval on this _____ day of
_____, 2020.

ATTEST:

Approved by the Mayor, this _____ day of
_____, 2020.

Clerk of Council
Tax Budget FY 2021

Mayor Kevin F. Potter



TAX BUDGET FOR

City of Kirtland

FOR THE FISCAL YEAR

01-01-2021 thru 12-31-2021

LAKE
COUNTY,
OHIO



City of Kirtland

LAKE COUNTY, OHIO

01-01-2021 thru 12-31-2021

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 01, 2021, has been adopted by the (legislative body name) City of Kirtland and is herewith submitted for consideration of the Lake County Budget Commission.

Signed Mary A. Kouschik

Title Finance Director

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		
	COLUMN 1	COLUMN 2	COLUMN 3	INSIDE 10 MILL LIMIT BUDGET YEAR COLUMN 4	OUTSIDE 10 MILL LIMIT BUDGET YEAR COLUMN 5	
General Fund #100	705000	\$	\$			
Police Protection #200	106000					
Police Pension #201	75000					
Fire Protection #202	140000					
Fire & Emergency #204	670000					
Senior Citizens & Recreation #203	145000					
TOTALS: ALL FUNDS	\$1,841,000	\$0	\$0	0.00	0.00	

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 _____



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 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 582,546	\$ 634,269	\$ 625,136	\$ 587,617.50
Homestead & Rollback	\$ 560	\$ 560	\$ 79,875	\$ 75,083
Local Government	\$ 315,648	\$ 338,005	\$ 234,700	\$ 234,700
Other Revenues	\$ 4,799,019	\$ 4,483,678	\$ 4,485,140	\$ 4,336,451
TOTAL REVENUES	\$ 5,697,773	\$ 5,456,512	\$ 5,424,851	\$ 5,233,851
TOTAL EXPENDITURES	\$ 5,620,488	\$ 5,060,970	\$ 5,890,885	\$ 5,262,075
REVENUES OVER (UNDER) EXPENDITURES	\$ 77,285	\$ 395,542	\$ (466,034)	\$ (28,224)
BEGINNING CASH BALANCE	\$ 383,061	\$ 424,043	\$ 687,125	\$ 58,020
ENDING CASH BALANCE	\$ 424,043	\$ 687,125	\$ 58,020	\$ 29,796
ENCUMBRANCES AT YEAR END	\$ 132,460	\$ 163,072	\$ -	\$ -

FUND: BOND RETIREMENT FUND

DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)				
Homestead & Rollback				
Other Revenues	3,773,593	3,613,649	2,807,306	2,249,737
TOTAL REVENUES	3,773,593	3,613,649	2,807,306	2,249,737
TOTAL EXPENDITURES	3,773,593	3,586,608	2,788,266	2,249,737
REVENUES OVER (UNDER) EXPENDITURES	0	27,041	19,041	0
BEGINNING CASH BALANCE			27,041	46,081
ENDING CASH BALANCE	\$0	\$27,041	\$46,081	\$46,081
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 1
(Continued)

FUND: Police Operating #200

DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 109,562	\$ 109,700	\$ 97,482	\$ 91,634
Homestead & Rollback			\$ 8,535	\$ 8,022
Other Revenues				
TOTAL REVENUES	\$ 109,562	\$ 109,700	\$ 106,017	\$ 99,656
TOTAL EXPENDITURES	\$ 115,000	\$ 100,000	\$ 83,825	\$ 105,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (5,438)	\$ 9,701	\$ 22,192	\$ (5,344)
BEGINNING CASH BALANCE	\$ 12,751	\$ 7,313	\$ 17,014	\$ 39,206
ENDING CASH BALANCE	\$ 7,313	\$ 17,014	\$ 39,206	\$ 33,862
ENCUMBRANCES AT YEAR END	\$ -	\$ -	\$ -	\$ -

FUND: Fire Protection #202

DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 144,697	\$ 146,318	\$ 124,566	\$ 117,091.65
Homestead & Rollback			\$ 15,647	\$ 14,709
Other Revenues				
TOTAL REVENUES	\$ 144,697	\$ 146,318	\$ 140,213	\$ 131,800
TOTAL EXPENDITURES	\$ 145,000	\$ 140,000	\$ 142,782	\$ 140,000
REVENUES OVER (UNDER) EXPENDITURES	\$ (303)	\$ 6,318	\$ (2,569)	\$ (8,200)
BEGINNING CASH BALANCE	\$ 9,522	\$ 9,219	\$ 15,536	\$ 12,968
ENDING CASH BALANCE	\$ 9,219	\$ 15,536	\$ 12,968	\$ 4,768
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 #201

DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 74,123	\$ 80,640	\$ 69,511	\$ 65,341
Homestead & Rollback			\$ 8,823	\$ 8,293
Other Revenues				
TOTAL REVENUES	\$ 74,123	\$ 80,640	\$ 78,334	\$ 73,634
TOTAL EXPENDITURES	\$ 75,000	\$ 80,000	\$ 80,000	\$ 76,500
REVENUES OVER (UNDER) EXPENDITURES	\$ (877)	\$ 640	\$ (1,666)	\$ (2,866)
BEGINNING CASH BALANCE	\$ 7,075	\$ 6,198	\$ 6,838	\$ 5,172
ENDING CASH BALANCE	\$ 6,198	\$ 6,838	\$ 5,172	\$ 2,306
ENCUMBRANCES AT YEAR END	\$ -	\$ -	\$ -	\$ -

FUND: Fire & Emergency #204

DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 683,174	\$ 687,420	\$ 593,211	\$ 557,619
Homestead & Rollback			\$ 84,310	\$ 79,251
Other Revenues				
TOTAL REVENUES	\$ 683,174	\$ 687,420	\$ 677,521	\$ 636,870
TOTAL EXPENDITURES	\$ 675,000	\$ 690,000	\$ 685,336	\$ 664,776
REVENUES OVER (UNDER) EXPENDITURES	\$ 8,174	\$ (2,580)	\$ (7,814)	\$ (27,905)
BEGINNING CASH BALANCE	\$ 30,862	\$ 39,036	\$ 36,457	\$ 28,642
ENDING CASH BALANCE	\$ 39,036	\$ 36,457	\$ 28,642	\$ 737
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 1
(Continued)

FUND: Recreation & Seniors #203

DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 150,149	\$ 150,921	\$ 128,001	\$ 120,321
Homestead & Rollback			\$ 17,561	\$ 16,507
Other Revenues				
TOTAL REVENUES	\$ 150,149	\$ 150,921	\$ 145,562	\$ 136,828
TOTAL EXPENDITURES	\$ 145,940	\$ 139,883	\$ 154,461	\$ 142,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 4,209	\$ 11,038	\$ (8,899)	\$ (5,172)
BEGINNING CASH BALANCE	\$ 19,848	\$ 21,099	\$ 28,652	\$ 19,752
ENDING CASH BALANCE	\$ 21,099	\$ 28,652	\$ 19,752	\$ 14,581
ENCUMBRANCES AT YEAR END	\$ 3,485	\$ -	\$ -	\$ -

FUND: Road Levy #205

DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 487,977	\$ 515,620	\$ -	\$ -
Homestead & Rollback				
Other Revenues				
TOTAL REVENUES	\$ 487,977	\$ 515,620	\$ -	\$ -
TOTAL EXPENDITURES	\$ 582,518	\$ 132,757	\$ 107,300	\$ -
REVENUES OVER (UNDER) EXPENDITURES	\$ (94,541)	\$ 382,863	\$ (107,300)	\$ -
BEGINNING CASH BALANCE	\$ 154,225	\$ 59,684	\$ 436,996	\$ 3,636
ENDING CASH BALANCE	\$ 59,684	\$ 436,996	\$ 3,636	\$ (0)
ENCUMBRANCES AT YEAR END	\$ 5,551	\$ 326,060	\$ 3,636	\$ -

