### 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:**

Clerk of Council Tax Budget FY 2021

Council and of any o	f its committees that resulted i	pen meeting of this Council, and that all deliberation such formal action were in meetings open to the Section 121.22 of the Ohio Revised Code.	
(b) by law.	This Resolution shall be in e	ffect from and after its adoption at the earliest perio	od allowed
Second Reading:			
DATE PASSED:		President of Council	
Submitted to the May Approval on this	day of		
ATTEST:		Approved by the Mayor, this, 2020.	day of

It is found and determined that all formal actions of this Council concerning and relating to

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 AUDITO	R:	
The following Budge City of Kirtland	for the fiscal year beginning January 01, 2021 and is herewith submitted for consideration	, has been adopted by the (legislative body name) of the Lake County Budget Commission.

Signed	Mary a. Kowelchk
771.3	
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 CO	M	MISSION USE		FOR COUNTY A	UDITOR USE
FUND (Include goly those bonds which gre	BUDGET YEAR AMQUNT REQUESTED OF BUDGET COMMISSION INSIDE		BUEGHT YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL		BUDGET YEAR AMOUNT TO BE DERIVED FROM EEVIES CUTSIDE TO MILL		COUNTY AUDITOUR TAX RATE  NSIDE ID  MILL LIMIT  BUDGET	
Polisting general property tax resembly			COLUMN 2		UMITATION COLUMN 3		YEAR COLUMN 4	YEAR COLUMN 5
General Fund #100	705000	-	\$		\$			
Police Protection #200	106000	+-				L	***************************************	
Police Pension #201	75000	<u>\</u>		L		L		
Fire Protection #202	140000							
Fire & Emergency #204	670000	<u></u>						
Senior Citizens & Recreation #203	145000	-				-		
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		Ι						
TOTALS ALL FUNDS	\$1841,000		\$0		80		0.00	0.00

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



# SCHEDULE B

# LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

GENERAL FUND: Current Expense Levy authorized by voters on not to exceed years. Authorized under Section not to exceed years. Authorized under Section Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on not to exceed years. Authorized under Section O.R.C.  Current Expense Levy authorized by voters on O.R.C.	
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Current Expense Levy authorized by voters on , not to exceed , wears Authorized under Section O.P.C.	
not to exceed years. Authorized under Section O.P.C.	<del>-</del>
Company of the state of the sta	
Current expense Levy authorized by voters on,	
not to exceed years. Authorized under Section , O.R.C.	
TOTAL GENERAL FUND OUTSIDE ID MILL LIMITATION DS	ò
OTHER FUNDS:	
Police Protection Fund, Levy authorized by voters on 11/3/81	
not to exceed cont. years. Authorized under Section O.R.C. 2.50 \$	
Fire Protection Fund, Levy authorized by voters on 6/8/82	
not to exceed years. Authorized under Section , O.R.C. 0.90  Fire Protection Fund, Levy authorized by voters on 11/2/82 ,	
not to exceed years. Authorized under Section O.R.C.	
Fire & Emergency Fund, Levy authorized by voters on 11/4/08	
not to exceed years. Authorized under Section , O.R.C. 2.80	
Senior Citz. & Recreation Fund, Levy authorized by voters on 11/08/16 ,	
not to exceed years. Authorized under Section , O.R.C. 0.85  Fund, Levy authorized by voters on	
not to exceed years. Authorized under Section , O.R.C.	
Fund, Levy authorized by voters on	
not to exceed years. Authorized under Section , O.R.C.	
Fund, Levy authorized by voters on	
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Fund, Levy authorized by voters on , not to exceed years. Authorized under Section , O.R.C.	
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**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	ş	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	FOR 2019	2020 CURRENT YEAR	2021 BUDGET YHAR
	ACTUAL	ACTUAL	ESTIMATE	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	_
ZIII ZIII DILI ORED	<del></del>	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				

EXHIBIT I (Continued)

FUND: Police Operating #200

		FOR		FCR	CURRENT		BUDGET
DESCRIPTION	Britistististis	2018 ACTUAL		2019 ACTUAL	YEAR ESTIMATE		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	Ş	99,656
TOTAL EXPENDITURES	\$	115,000	\$	100,000	\$ 83,825	Ş	105,000
REVENUES OVER (UNDER) EXPENDITURES	\$	(5,438)	<del>(A)</del>	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	\$		\$		\$ _	Ş	

FUND: Fire Protection #202

DESCRIPTION		FOR 2018		FØR 2019		2020 CURRENT YEAR		202 RUDGET YEAR
REVENUES:	6	CHUAL		ACTUAL		ESTIMATE		ESTIMATE
Property Taxes (Real & Personal)	\$	144,697	\$	146,318	\$	124,566	\$	117,091.65
Homestead & Rollback	<del>-</del>	2,1,021	Y	110,510	\$	15,647	\$	14,709
Other Revenues						·		
TOTAL REVENUES	\$	144,697	\$	146,318	\$	140,213	\$	131,800
TOTAL EXPENDITURES	\$	145,000	\$	140,000	\$	142,782	Ş	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	\$		\$	, , , , , , , , , , , , , , , , , , ,	ş		\$	

EXHIBIT I (Continued)

FUND: Police Pension #201

BESCRIPTION	FOR 2018 AGTUAL		FOR 2019 ACTUAL		2020 CURRENT YEAR ESTIMATE		LUZ BUDGET YEAR ESTIMATE
REVENUES:							
Property Taxes (Real & Personal)	\$ 74,123	\$	80,640	Ş	69,511	\$	65,341
Homestead & Rollback				\$	8,823	\$	8,293
Other Revenues							
TOTAL REVENUES	\$ 74,123	<del>(\$)</del>	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	49	6,838	\$	5,172
ENDING CASH BALANCE	\$ 6,198	\$	6,838	\$	5,172	<b>\$</b>	2,306
ENCUMBRANCES AT YEAR END	\$ •	\$		\$		\$	

FUND: Fire & Emergency #204

DESCRIPTION	FOR 2018 CTUAL		EOR 2019 ACTUAL		2020 CURRENT YEAR ESTIMATE		ICE BUDGET YEAR ESTIMATE
REVENUES:							200000000000000000000000000000000000000
Property Taxes (Real & Personal)	\$ 683,174	\$	687,420	\$	593,211	\$	557,619
Homestead & Rollback				\$	84,310	\$	79,251
Other Revenues							
TOTAL REVENUES	\$ 683,174	<b>\$</b> 5	687,420	\$	677,521	\$	636,870
TOTAL EXPENDITURES	\$ 675,000	\$	690,000	\$	685,336	Ş	664,776
REVENUES OVER (UNDER) EXPENDITURES	\$ 8,174	\$	(2,580)	\$	(7,814)	\$	(27,905)
BEGINNING CASH BALANCE	\$ 30,862	\$	39,036	Ş	36,457	Ş	28,642
ENDING CASH BALANCE	\$ 39,036	\$	36,457	\$	28,642	\$	737
ENCUMBRANCES AT YEAR END	\$ 	\$	_	\$	,	5/5	,

EXHIBIT 1 (Continued)

FUND: Recreation & Seniors #203

DESCRIPTION		FOR 2018	FOR 2019	2020 CURRENT YEAR		202 BUDGET YEAR
REVENUES:	ili illilikke	CTUAL	ACTUAL	ESTIMATE		ESTUMATE
Property Taxes (Real & Personal)	\$	150,149	\$ 150,921	\$ 128,001	s	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	Ş	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 GTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR		303 BUDGET YEAR
REVENUES:			ESTUMATE		STIMATE
Property Taxes (Real & Personal)	\$ 487,977	\$ 515,620	\$ _	\$	, w
Homestead & Rollback			 	<u> </u>	
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	\$	



# SCHEDULE OF INDEBTEDNESS

EXHIBIT II

								EXHIBIT II
PURPOSE OF BOMIN AND NOTES	AUTHORITY FOR LEVY DUTSION TO MILE LIMIT*	DATE OF ISSUE	DATE DUS	GILDINANCE OR RESULTION	OR .	Wilderst Of	AMOUNT OF BONISS NOTES OUTSTANDING AT BEGINNING OF BUISSETED VEAR STORES	REQUALED FOR PRINCIPAL & INTEREST PAYMENTS (HAUL) TO 12/31/21
INSIDE TEN MILL LIMIT:	] .		. —					
Various Purpose GO Bonds		2016	2026		Term	2.38%	\$796,000	\$143,945
Bond Anticipation Notes (Various)		2020	2021		Term	1.50%	2,405,000	191,338
			TV/10 1/4-1			·		
								-
TÖTA							53,001,000	333 333 333 334 4 4 4 4 4 4 4 4 4 4 4 4
OUTSIDE TEN MILL LIMIT:							HERRITARIOS NA SANA	\$335,283
							-	
				<del></del>				
							10	

<sup>\*</sup> 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.