CITY OF KIRTLAND

RESOLUTION NUMBER 21-R-35

A RESOLUTION ADOPTING A TAX BUDGET FOR FISCAL YEAR 2022.

WHEREAS, a tentative tax budget of the City of Kirtland for the fiscal year 2022 has been presented to Council with a hearing scheduled thereon as required by law;

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, 2022, 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:

- (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.

771 . 75 . 11		
First Reading:		
Second Reading:		
Third Reading:		
DATE DAGGED.		
DATE PASSED:		
	President of Council	

(Mayor Potter) Resolution No. 21-R-35 Page 2

Approval on this day of, 2021.	
ATTEST:	Approved by the Mayor, this day of, 2021.
Clerk of Council Tax Budget FY 2022	Mayor Kevin F. Potter



TAX BUDGET FOR City of Kirtland

FOR THE FISCAL YEAR

01-01-2022 thru 12-31-2022

LAKE COUNTY, OHIO



City of Kirtland

LAKE COUNTY, OHIO

01-01-2022 thru 12-31-2022

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 Budge City of Kirtland SUMMARY OF AMOU COMMISSIO	t for the fiscal year hand is herewith subm	peginning January 01, 20 nitted for consideration 240417 Signed Title	O, has been adopted be of the Lake County But Finance Director PROPERTY TAX A	dget Commission.	
FOR SUBDIVISION USE		FOR BUDGET COM	IMISSION USE	FOR COUNTY A	UDITOR USE
FUND (Include only those funds which are requesting general property tax revenue) General Fund #100 Police Protection #200 Police Pension #201 Fire Protection #202 Fire & Emergency #204 Senior Citizens & Recreation #203	BUDGET YEAR AMOUNT REQUESTED OF BUDGET COMMISSION INSIDE / OUTSIDE COLUMN 1 761,400 I14,480 81,000 151,200 723,600	BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION COLUMN 2 \$	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION COLUMN 3 \$	COUNTY AUDITO OF TAX RATE T INSIDE 10 MILL LIMIT BUDGET YEAR COLUMN 4	
TOTALS: ALL FUNDS INSTRUCTIONS: List only those fun that you are requesti	ds which are requesting for general property Signed: BUDGET CO	taxes. DO NOT COM	50 revenue. Complete col 4PLETE COLUMNS 2	0.00 lumn 1 with the amous THROUGH 5.	0.00 nt



SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

	FUND			MAXIMUM RATE AUTHORIZED TO BE LEVIED		TAX YEAR COUNTY AUDITOR'S ESTIMATE OF YIELD OF LEVY (Carry to Schedule A, Column 3)
	2404	17				
GENERAL FUND:						
Current Expense Levy authoriz						1
not to exceed	years. Authorized under Section		, O.R.C.		\$	
Current Expense Levy authoriz			and			
not to exceed	years. Authorized under Section	***	, O.R.C.		H	
Current Expense Levy authoriz			ORC			
not to exceed	years. Authorized under Section		, O.R.C.		H	
Current Expense Levy authoriz			, O.R.C.			
not to exceed Current Expense Levy authoriz			, <u>O.K.C.</u>		\vdash	
not to exceed	years. Authorized under Section		, O.R.C.			
Current Expense Levy authoriz			, O.K.C.		- -	
not to exceed	years. Authorized under Section		, O.R.C.			
Current Expense Levy authoriz	ed by voters on		, 0		H	
not to exceed	years. Authorized under Section		O.R.C.			
Current Expense Levy authoriz	ted by voters on				П	
not to exceed	years. Authorized under Section		, O.R.C.			
					П	
TOTAL GENERAL FUND OU	TSIDE 10 MILL LIMITATION			0	\$. 0
					П	
OTHER FUNDS:						
Police Protection	Fund, Levy authorized by voters on	11/3/81			П	
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.	1.00	H	
Fire & Emergency	Fund, Levy authorized by voters on	11/4/08	, , , ,	2.00	П	
not to exceed	years. Authorized under Section	22/00/20	, O.R.C.	2,80		
Senior Citz. & Recreation	Fund, Levy authorized by voters on	11/08/16	, and	0.00		
not to exceed	years. Authorized under Section Fund, Levy authorized by voters on		, O.R.C.	0.00	\vdash	
			O.R.C.			
not to exceed	- 1 - 1 - 11		, O.K.C.	-	H	
not to exceed	years. Authorized by voters on		O.R.C.		Н	
not to exceed	Fund, Levy authorized by voters on		, O.R.O.		11	
not to exceed	years. Authorized under Section		, O.R.C.			
1101 10 01000	Fund, Levy authorized by voters on	***************************************			\Box	
not to exceed	years. Authorized under Section	,	, O.R.C.		П	
Entropy .	Fund, Levy authorized by voters on		,		П	
not to exceed	years. Authorized under Section		, O.R.C.			
	Fund, Levy authorized by voters on		. ,		П	
not to exceed	years. Authorized under Section		, O.R.C.		\coprod	
	Fund, Levy authorized by voters on		. ,		T	
not to exceed	years. Authorized under Section		, O.R.C.		Ш	
	Fund, Levy authorized by voters on	\$ \$ \$ 10	, ,			
not to exceed	years. Authorized under Section		, O.R.C.		\coprod	
	Fund, Levy authorized by voters on		. 1			
not to exceed	years. Authorized under Section		, O.R.C.		\sqcup	
					Ш	



EXHIBIT I

FUND: GENERAL FUND

DESCRIPTION	FOR 2019 ACTUAL		FOR 2020 ACTUAL		2021 CURRENT YEAR ESTIMATE		2022 BUDGET YEAR ESTIMATE
REVENUES:							
Property Taxes (Real & Personal)	\$ 634,269	\$	652,453	\$	694,539	\$	686,317.50
Homestead & Rollback	\$ 560	\$	45,490	\$	45,594	\$	75,083
Local Government	\$ 338,005	\$	312,921	(95)	240,417	Ş	240,417
Other Revenues	\$ 4,483,678	\$	4,655,740	69-	4,381,887	₩.	4,232,034
TOTAL REVENUES	\$ 5,456,512	\$	5,666,603	\$	5,362,438	\$	5,233,851
TOTAL EXPENDITURES	\$ 5,060,970	\$	4,870,738	\$	5,925,401	\$	5,262,075
REVENUES OVER (UNDER) EXPENDITURES	\$ 395,542	\$	795,865	\$	(562,963)	\$	(28,224)
BEGINNING CASH BALANCE	\$ 424,043	\$	687,125	\$	1,482,990	\$	551,387
ENDING CASH BALANCE	\$ 687,125	\$	1,482,990	\$	551,387	\$	523,163
ENCUMBRANCES AT YEAR END	\$ 163,072	\$	368,640	\$		\$	
		L					

FUND: BOND RETIREMENT FUND

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	2021 CURRENT YEAR STIMATE		2022 BUDGET YEAR ESTIMATE
REVENUES:					
Property Taxes (Real & Personal) Homestead & Rollback				-	
Other Revenues	\$ 3,613,649	\$ 2,826,385	\$ 2,540,617	\$	4,413,000
TOTAL REVENUES	\$ 3,613,649	\$ 2,826,385	\$ 2,540,617	\$	4,413,000
TOTAL EXPENDITURES	\$ 3,586,608	\$ 2,777,545	\$ 2,534,953	\$	4,456,225
REVENUES OVER (UNDER) EXPENDITURES	\$ 27,041	\$ 48,840	\$ 5,664	\$	(43,225)
BEGINNING CASH BALANCE			\$ 48,840	\$	54,505
ENDING CASH BALANCE	\$ 27,041	\$ 48,840	\$ 54,505	\$	11,280
ENCUMBRANCES AT YEAR END		\$ 11,246	\$ 	\$	



EXHIBIT 1 (Continued)

FUND: Police Operating #200

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 109,700	\$ 100,314	\$ 94,296	\$ 103,680
Homestead & Rollback		\$ 10,822	\$ 10,800	\$ 10,800
Other Revenues				
TOTAL REVENUES	\$ 109,700	\$ 111,136	\$ 105,096	\$ 114,480
TOTAL EXPENDITURES	\$ 100,000	\$ 83,345	\$ 103,350	\$ 110,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 9,701	\$ 27,791	\$ 1,746	\$ 4,480
BEGINNING CASH BALANCE	\$ 7,313	\$ 17,014	\$ 44,804	\$ 46,551
ENDING CASH BALANCE	\$ 17,014	\$ 44,804	\$ 46,551	\$ 51,031
ENCUMBRANCES AT YEAR END	\$,	\$,	\$ 	\$ •

FUND: Fire Protection #202

DESCRIPTION		FOR 2019 ACTUAL		FOR 2020 ACTUAL		2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
REVENUES:		3 d c m 3 a					/ /
Property Taxes (Real & Personal)	\$	146,318	\$	130,672	\$	122,238	\$ 134,824
Homestead & Rollback			\$	16,344	\$	16,376	\$ 16,376
Other Revenues							
TOTAL REVENUES	\$	146,318	\$	147,017	\$	138,614	\$ 151,200
TOTAL EXPENDITURES	\$	140,000	60	137,553	¢s.	147,412	\$ 140,000
REVENUES OVER (UNDER) EXPENDITURES	\$	6,318	\$	9,464	\$	(8,798)	\$ 11,200
BEGINNING CASH BALANCE	\$	9,219	\$	15,536	\$	25,000	\$ 16,203
ENDING CASH BALANCE	\$	15,536	\$	25,000	\$	16,203	\$ 27,403
ENCUMBRANCES AT YEAR END	\$		\$		\$		\$

EXHIBIT I (Continued)

FUND: Police Pension #201

DESCRIPTION	FOR 2019 ACTUAL		FOR 2020 ACTUAL		2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
REVENUES:	-					
Property Taxes (Real & Personal)	\$ 80,640	\$	72,057	\$	67,088	\$ 70,880
Homestead & Rollback		(\$	10,117	\$	10,120	\$ 10,120
Other Revenues						
TOTAL REVENUES	\$ 80,640	\$	82,174	\$	77,208	\$ 81,000
TOTAL EXPENDITURES	\$ 80,000	\$	80,000	\$	80,000	\$ 76,500
REVENUES OVER (UNDER) EXPENDITURES	\$ 640	\$	2,174	\$	(2,792)	\$ 4,500
BEGINNING CASH BALANCE	\$ 6,198	\$	6,838	\$	9,012	\$ 6,220
ENDING CASH BALANCE	\$ 6,838	\$	9,012	\$	6,220	\$ 10,720
ENCUMBRANCES AT YEAR END	\$ -	\$,	(55-		\$

FUND: Fire & Emergency #204

DESCRIPTION		FOR 2019 ACTUAL		FOR 2020 ACTUAL		2021 CURRENT YEAR STIMATE		2022 BUDGET YEAR ESTIMATE
REVENUES:	1831180	ACTOAL	1000	ACTUAL	113-11	STIMATE	<u> </u>	ESTIMATE
Property Taxes (Real & Personal)	\$	687,420	\$	609,359	\$	567,582	\$	637,660
Homestead & Rollback		,	\$	85,769	\$	85,940	\$	85,940
Other Revenues	<u> </u>				,		<u> </u>	
TOTAL REVENUES	\$	687,420	\$	695,129	\$	653,522	\$	723,600
TOTAL EXPENDITURES	\$	690,000	\$	679,978	\$	668,895	\$	660,300
REVENUES OVER (UNDER) EXPENDITURES	\$	(2,580)	\$	15,151	\$	(15,373)	\$	63,300
BEGINNING CASH BALANCE	\$	39,036	\$	36,456	\$	51,607	\$	36,234
ENDING CASH BALANCE	\$	36,456	\$	51,607	\$	36,234	\$	99,534
ENCUMBRANCES AT YEAR END	\$		\$		\$	مر	\$	
L			i				1	



EXHIBIT 1 (Continued)

FUND: Recreation & Seniors #203

DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 150,921	\$ 134,352	\$ 125,220	\$ -
Homestead & Rollback	 	\$ 18,343	\$ 18,380	\$
Other Revenues				
TOTAL REVENUES	\$ 150,921	\$ 152,696	\$ 143,600	\$,
TOTAL EXPENDITURES	\$ 139,883	\$ 54,958	\$ 149,799	\$ 85,000
REVENUES OVER (UNDER) EXPENDITURES	\$ 11,038	\$ 97,738	\$ (6,199)	\$ (85,000)
BEGINNING CASH BALANCE	\$ 21,099	\$ 32,137	\$ 126,390	\$ 120,191
ENDING CASH BALANCE	\$ 32,137	\$ 126,390	\$ 120,191	\$ 35,191
ENCUMBRANCES AT YEAR END	\$ 3,485	\$ 7,701	\$ 7,701	\$ -

FUND: Road Levy #205

DESCRIPTION		FOR 2019 ACTUAL		FOR 2020 ACTUAL		2021 CURRENT YEAR ESTIMATE		2022 BUDGET YEAR ESTIMATE
REVENUES:	4	mim caa	•		,			
Property Taxes (Real & Personal)	\$	515,620	\$	3,013	\$	8,441	\$	
Homestead & Rollback								
Other Revenues	<i>a</i> -	515.600	*	2.012	Φ.	0.745	_	
TOTAL REVENUES	\$	515,620	\$	3,013	\$	8,441	\$	
TOTAL EXPENDITURES	\$	132,757	\$	324,124	\$	19,000	\$	5,000
REVENUES OVER (UNDER)	*	202.062	¢	(201 111)	Φ.	(22.772)		(= o = s)
EXPENDITURES	\$	382,863	\$	(321,111)	\$	(10,559)	\$	(5,000)
BEGINNING CASH BALANCE	\$	59,684	\$	<u>4</u> 36,996	\$	115,886	\$	12,666
ENDING CASH BALANCE	\$	442,547	\$	115,886	\$	12,666	\$	4,030
ENCUMBRANCES AT YEAR END	\$. 331,611	\$	92,661	\$	3,636	Ş	4,030



SCHEDULE OF INDEBTEDNESS

EXHIBIT II

PURPOSE OF BONDS AND NOTES	AUTHORITY FOR LEVY OUTSIDE 10 MILL LIMIT*	DATE OF ISSUE	DATE DUE	ORDINANCE OR RESOLUTION	SERIAL OR TERM	RATE OF INTEREST	AMOUNT OF BONDS / NOTES OUTSTANDING AT BEGINNING OF BUDGETED YEAR 01/01/22	AMOUNT REQUIRED FOR PRINCIPAL & INTEREST PAYMENTS 03/01/22 TO 12/31/22
INSIDE TEN MILL LIMIT:								
Various Purpose GO Bonds		2016	2026		Term	2.38%	\$671,000	\$141,953
Bond Anticipation Notes (Various)		2021	2022		Term	0.50%		201,040
Bond Anticipation Notes (Roads)		2021	2022		Term	1.00%	2,000,000	20,000
TOTAL OUTSIDE TEN MILL LIMIT:							\$4,679,000	\$362,993
					-A			
TOTAL							\$0	\$0

^{*} 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.