

TAX BUDGET FOR

FOR THE FISCAL YEAR

01.01.23 to 12.31.23

LAKE COUNTY, OHIO

Instructions and Tax Budget Form

INSTRUCTIONS FOR COMPLETING THE TAX BUDGET

SCHEDULE A

List only those individual funds which are requesting general property tax revenue. Please complete Column 1 by identifying the amount of general property tax you wish to request for the fiscal year. Columns 2 and 3 are to be completed by the Budget Commission and Columns 4 and 5 are to be completed by the County Auditor.

SCHEDULE B

This schedule will be completed by the County Auditor.

EXHIBIT I - STATEMENT OF FUND ACTIVITY

Complete this exhibit only for the General Fund, the Bond Retirement Fund (if it is, or has been, receiving property tax revenue) and any other funds for which you are requesting general property tax revenue. (Reproduce page 4 if necessary)

This exhibit should be completed using the CASH BASIS of accounting. For all funds, please segregate amounts received for homestead and rollbacks from property taxes. The line item "Revenues Over / Under Expenditures" is the difference between "Total Revenues" less "Total Expenditures". The line item "Ending Cash Balance" is the total of "Revenues Over / Under Expenditures" and the "Beginning Cash Balance".

Columns 1 and 2 - Complete these columns using data from the last two COMPLETED fiscal years.

Column 3 - Complete this column using current year data. A portion of the amount shown should be actual data and the remainder will represent estimates for the balance of the year.

One method of determining the amounts within this column is to review the last amended certificate of estimated resources and the appropriation ordinance. If the amounts are in line with your current estimates, these amounts may be used.

Column 4 - Complete this column for the next fiscal year (budget year).

EXHIBIT II - SCHEDULE OF INDEBTEDNESS

This exhibit is to provide all necessary detail of all debt issues of the entity. Each bond or note issue should be listed individually.

NOTE: The Budget Commission reserves the right to request additional financial information, if necessary, for the funds disclosed in this tax budget.

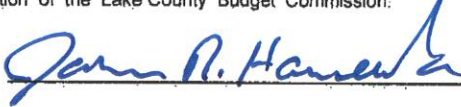
LAKE COUNTY, OHIO

01.01.23 to 12.31.23

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 1, 2023, has been adopted by the (legislative body name) and is herewith submitted for consideration of the Lake County Budget Commission.

Signed 

Title President, Lake County Board of Commissioners

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	BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION	BUDGET YEAR AMOUNT TO BE DERIVED FROM LEVIES	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED		
	INSIDE / OUTSIDE COLUMN 1	INSIDE 10 MILL LIMITATION COLUMN 2	OUTSIDE 10 MILL LIMITATION COLUMN 3	INSIDE 10 MILL LIMIT BUDGET YEAR COLUMN 4	OUTSIDE 10 MILL LIMIT BUDGET YEAR COLUMN 5	
General	\$	\$	\$			
Narcotics						
Children Services						
Crime Lab						
Developmental Disabilities						
ADAMHS						
Senior Citizen Services						
TOTALS: ALL FUNDS	\$0	\$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 _____

_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.			
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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 (100)

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$5,653,620	\$5,710,027	\$5,600,000	\$5,600,000
Homestead & Rollback	1,141,064	1,048,637	1,100,000	1,100,000
Local Government	1,145,064	1,293,684	750,000	850,000
Other Revenues	61,255,221	67,316,559	53,798,475	53,282,060
TOTAL REVENUES	69,194,969	75,368,907	61,248,475	60,832,060
TOTAL EXPENDITURES	(68,726,497)	(74,706,537)	(62,583,397)	(60,832,060)
REVENUES OVER (UNDER) EXPENDITURES	468,472	662,370	(1,334,922)	0
BEGINNING CASH BALANCE	5,640,721	6,109,193	6,771,563	5,436,641
ENDING CASH BALANCE	\$6,109,193	\$6,771,563	\$5,436,641	\$5,436,641
ENCUMBRANCES AT YEAR END	\$1,009,866	\$998,366	\$2,190,680	\$985,000

FUND: Chidren Services (212)

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$5,524,563	\$5,572,699	\$5,450,000	\$5,450,000
Homestead & Rollback	432,845	430,809	430,000	410,000
Other Revenues	5,834,460	5,668,993	5,150,000	4,325,750
TOTAL REVENUES	11,791,868	11,672,501	11,030,000	10,185,750
TOTAL EXPENDITURES	(9,063,863)	(8,778,254)	(10,991,548)	(11,384,568)
REVENUES OVER (UNDER) EXPENDITURES	2,728,005	2,894,247	38,452	(1,198,818)
BEGINNING CASH BALANCE	3,554,194	6,282,199	9,176,446	9,214,898
ENDING CASH BALANCE	\$6,282,199	\$9,176,446	\$9,214,898	\$8,016,080
ENCUMBRANCES AT YEAR END	\$0	\$0	\$0	\$0

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: Board of Developmental Disabilities (215)

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$24,705,920	\$24,902,285	\$24,990,000	\$25,130,000
Homestead & Rollback	3,044,591	3,042,634	3,000,000	3,000,000
Other Revenues	11,147,649	15,213,972	9,636,699	12,148,050
TOTAL REVENUES	38,898,160	43,158,891	37,626,699	40,278,050
TOTAL EXPENDITURES	(42,622,401)	(39,963,254)	(47,166,879)	(41,487,820)
REVENUES OVER (UNDER) EXPENDITURES	(3,724,241)	3,195,637	(9,540,180)	(1,209,770)
BEGINNING CASH BALANCE	29,618,196	25,893,955	29,089,592	19,549,412
ENDING CASH BALANCE	\$25,893,955	\$29,089,592	\$19,549,412	\$18,339,642
ENCUMBRANCES AT YEAR END	\$0	\$0	\$1,017,226	\$0

FUND: ADAMHS (218)

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$8,397,882	\$8,464,303	\$8,398,000	\$8,334,400
Homestead & Rollback	1,049,574	1,048,900	1,050,000	1,050,000
Other Revenues	6,919,503	6,394,914	6,087,840	6,259,910
TOTAL REVENUES	16,366,959	15,908,117	15,535,840	15,644,310
TOTAL EXPENDITURES	(15,885,753)	(14,738,332)	(16,756,951)	(16,530,031)
REVENUES OVER (UNDER) EXPENDITURES	481,206	1,169,785	(1,221,111)	(885,721)
BEGINNING CASH BALANCE	3,937,798	4,419,004	5,588,789	4,367,678
ENDING CASH BALANCE	\$4,419,004	\$5,588,789	\$4,367,678	\$3,481,957
ENCUMBRANCES AT YEAR END	\$224,850	\$14,522	\$1,394,084	\$225,000

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: Narcotics (236)

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$1,126,608	\$1,135,384	\$1,150,000	\$1,150,000
Homestead & Rollback	122,379	122,301	125,000	125,000
Other Revenues	60,843	215,297	80,500	80,500
TOTAL REVENUES	1,309,830	1,472,982	1,355,500	1,355,500
TOTAL EXPENDITURES	(1,167,738)	(1,275,690)	(1,697,400)	(1,799,500)
REVENUES OVER (UNDER) EXPENDITURES	142,092	197,292	(341,900)	(444,000)
BEGINNING CASH BALANCE	3,471,819	3,613,911	3,811,203	3,469,303
ENDING CASH BALANCE	\$3,613,911	\$3,811,203	\$3,469,303	\$3,025,303
ENCUMBRANCES AT YEAR END	\$0	\$0	\$24,994	\$0

FUND: Crime Lab (239)

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$3,699,907	\$3,733,687	\$3,551,980	\$3,551,980
Homestead & Rollback	216,062	214,167	165,000	165,000
Other Revenues	285,582	295,582	290,051	275,000
TOTAL REVENUES	4,201,551	4,243,436	4,007,031	3,991,980
TOTAL EXPENDITURES	(2,671,644)	(2,602,603)	(3,878,282)	(3,287,734)
REVENUES OVER (UNDER) EXPENDITURES	1,529,907	1,640,833	128,749	704,246
BEGINNING CASH BALANCE	2,362,562	3,892,469	5,533,302	5,662,051
ENDING CASH BALANCE	\$3,892,469	\$5,533,302	\$5,662,051	\$6,366,297
ENCUMBRANCES AT YEAR END	\$55,937	\$584,793	\$669,333	\$450,000

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: Senior Citizen Services (244)

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$4,366,726	\$4,404,149	\$4,360,000	\$4,360,000
Homestead & Rollback	367,640	366,086	360,000	360,000
Other Revenues	1,682	40,192	1,200	1,200
TOTAL REVENUES	4,736,048	4,810,427	4,721,200	4,721,200
TOTAL EXPENDITURES	(3,300,673)	(3,699,568)	(5,533,685)	(4,487,328)
REVENUES OVER (UNDER) EXPENDITURES	1,435,375	1,110,859	(812,485)	233,872
BEGINNING CASH BALANCE	3,169,707	4,605,082	5,715,941	4,903,456
ENDING CASH BALANCE	\$4,605,082	\$5,715,941	\$4,903,456	\$5,137,328
ENCUMBRANCES AT YEAR END	\$1,800,834	\$1,260,014	\$1,594,580	\$1,200,000

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				

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	AMOUNT REQUIRED FOR PRINCIPAL & INTEREST PAYMENTS
							01/01/23	TO 12/31/23
INSIDE TEN MILL LIMIT:								
TOTAL							\$0	\$0
OUTSIDE TEN MILL LIMIT:								
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.

		2023 Estimated Revenues	2023 Department Requests
11000	Board of County Commissioners	\$ -	\$ 1,282,285.20
11012	Workforce Development	\$ 101,701.00	\$ 101,701.00
11200	Information Technology	\$ 85,000.00	\$ 922,304.93
11302	Buildings and Grounds	\$ 30,000.00	\$ 3,109,894.00
11400	Planning and Community Development	\$ 14,500.00	\$ 222,062.50
11700	Building Regulations	\$ 1,100,000.00	\$ 1,097,239.00
11800	Non-Departmental	\$ 1,260,000.00	\$ 5,295,360.00
11801	Criminal Prosecutors	\$ -	\$ 1,879.50
11802	Non-Departmental Insurance	\$ -	\$ 2,577,750.00
11903	Taxes	\$ -	\$ 278,250.00
11804	Humane Society	\$ -	\$ 15,750.00
11906	Tuberculosis Clinic	\$ -	\$ 15,282.20
11907	Vital Statistics	\$ -	\$ 3,150.00
11913	Aplicy Inspection	\$ -	\$ 1,575.00
11815	Fairboard	\$ -	\$ 3,465.00
11916	Coöperative Extension Service	\$ -	\$ 126,000.00
11917	Bureau of Inspection	\$ -	\$ 110,250.00
11919	Contingencies	\$ -	\$ 1,155,000.00
11921	County Tax Settlement Deductions	\$ -	\$ 78,750.00
11922	Medical Contingencies	\$ -	\$ 1,575.00
12001	Auditor-General	\$ 49,704,175.00	\$ 868,161.36
12100	Treasurer	\$ 3,609,000.00	\$ 567,193.00
12200	Recorder	\$ 1,009,000.00	\$ 423,630.00
12300	Microfilm	\$ -	\$ 44,000.00
12400	Prosecutor	\$ -	\$ 4,728,102.00
12501	Sheriff	\$ 991,000.00	\$ 17,257,814.49
12502	Sheriff-Central Communications	\$ 200,000.00	\$ 2,641,568.00
12506	Sheriff-Road Patrol	\$ -	\$ 1,179,848.21
12507	Sheriff- LT.	\$ -	\$ 346,162.00
12508	Sheriff- Task Force	\$ -	\$ 241,350.00
12509	Sheriff-Explorer	\$ -	\$ 4,500.00
12600	Coroner	\$ -	\$ 849,095.00
12700	Clerk of Courts	\$ 375,000.00	\$ 1,825,716.00
12800	Common Pleas Court I	\$ -	\$ 543,575.00
12900	Common Pleas Court II	\$ -	\$ 569,284.00
13000	Common Pleas Court V	\$ -	\$ 498,607.00
13100	Common Pleas Court IV	\$ -	\$ 527,141.00
13200	Probate Court	\$ 149,700.00	\$ 1,183,914.00
13300	Juvenile Court	\$ 152,000.00	\$ 1,814,468.00
13400	Juvenile Probation	\$ -	\$ 571,607.00
13500	Detention Center	\$ -	\$ 1,797,191.00
13600	Intake Department	\$ -	\$ 730,513.00
13700	Child Placement	\$ -	\$ -
13800	Domestic Relations Court	\$ -	\$ 1,229,020.00
13900	Jury Commission	\$ -	\$ 39,089.00
14100	Adult Probation	\$ -	\$ 982,206.00
14200	Court of Appeals	\$ -	\$ 95,000.00
14300	Public Defender	\$ 1,910,634.00	\$ 2,330,042.00
14401	Painesville Municipal Court	\$ 25,000.00	\$ 241,310.00
14402	Mentor Municipal Court	\$ 35,000.00	\$ 177,100.00
14403	Willoughby Municipal Court	\$ 60,000.00	\$ 223,250.00
14500	Board of Elections	\$ 20,000.00	\$ 2,053,400.00
14601	Engineer-Tax Map	\$ 250.00	\$ 219,460.00
14800	Soldier's Relief Commission	\$ -	\$ 850,000.00
14900	Veterans Services	\$ -	\$ 908,260.65
		60,832,060.00	64,961,731.04

\$ 4,129,571.04 Requests Exceed Estimated Resources

	2019	2020	2021	2022	2023
				Budget	Budget Request
100 General					
Board of Commissioners					
11000025-273	27.09	0.00	0.00	0.00	0.00
11000042-431	5,090.70	0.00	152.00	0.00	0.00
	5,117.79	0.00	152.00	0.00	0.00
Workforce Development					
11012042-431	0.00	0.00	82,844.79	145,000.00	101,701.00
	0.00	0.00	82,844.79	145,000.00	101,701.00
Information Technology					
11200025-276	130,342.54	86,813.22	97,668.98	80,000.00	85,000.00
11300042-431	2,250.00	0.00	859.55	0.00	0.00
	132,592.54	86,813.22	97,528.53	80,000.00	85,000.00
Building and Grounds					
11302025-286	47,666.03	34,473.39	32,766.47	30,000.00	30,000.00
11302042-424	0.00	0.00	0.00	0.00	0.00
11302062-431	0.00	0.00	0.00	0.00	0.00
	47,666.03	34,473.39	32,766.47	30,000.00	30,000.00
Planning and Economic Development					
11400025-269	650.37	611.62	327.94	600.00	600.00
11400025-273	16.00	0.00	0.00	0.00	0.00
11400025-274	5,100.00	3,000.00	4,425.00	3,000.00	3,000.00
11400025-282	0.00	13.20	0.00	0.00	0.00
11400025-288	11,820.00	16,170.00	16,915.00	10,000.00	10,000.00
11400025-297	1,442.50	4,647.00	2,154.00	1,000.00	1,000.00
11400035-331	0.00	0.00	0.00	0.00	0.00
11400035-352	0.00	0.00	0.00	0.00	0.00
11400035-371	0.00	0.00	0.00	0.00	0.00
11400042-431	0.00	20,950.00	0.00	0.00	0.00
	19,078.87	45,391.82	23,821.84	14,600.00	14,600.00
Workforce Development					
11401042-431	122,034.12	124,499.37	0.00	0.00	0.00
	122,034.12	124,499.37	0.00	0.00	0.00
Building Regulators					
11700020-221	805,249.40	1,299,403.89	1,178,875.34	1,250,000.00	1,100,000.00
11700042-431	0.00	0.00	0.00	0.00	0.00
	805,249.40	1,299,403.89	1,178,875.34	1,250,000.00	1,100,000.00
Non-Departmental					
11500025-238	51,263.36	49,513.80	31,673.17	50,000.00	50,000.00
11500025-250	11,450.00	14,600.00	11,940.00	10,000.00	10,000.00
11500042-431	0.00	0.00	0.00	0.00	0.00
11500042-424	711,997.00	432,060.87	352,814.19	450,000.00	450,000.00
11500042-427	25,812.65	37,320.29	0.00	0.00	0.00
11500042-430	547,314.09	622,093.16	385,848.46	550,000.00	550,000.00
11500042-431	321,091.01	300,747.93	272,860.66	200,000.00	200,000.00
11500042-441	1,128.39	0.00	0.00	0.00	0.00
11500045-451	1,365,000.00	366,000.00	324,630.00	0.00	0.00
11500045-462	650,000.00	250,000.00	0.00	0.00	0.00
11500045-471	7,000.00	0.00	10.00	0.00	0.00
	7,211.42	4,672.13	50,740.42	0.00	0.00
	3,600,762.92	1,976,954.18	1,430,416.50	1,260,000.00	1,260,000.00