

TAX BUDGET FOR

FOR THE FISCAL YEAR

01.01.24 to 12.31.24

LAKE COUNTY, OHIO

Instructions and Tax Budget Form

LAKE COUNTY, OHIO

01.01.24 to 12.31.24

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, 2024 _____, has been adopted by the (legislative body name) and is herewith submitted for consideration of the Lake County Budget Commission.

Signed _____

Title _____

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 (Include only those funds which are requesting general property tax revenue)	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	
				INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 MILL LIMIT BUDGET YEAR
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	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

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

[illegible]

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 2021 ACTUAL	FOR 2022 ACTUAL	2023 CURRENT YEAR ESTIMATE	2024 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$5,710,027	\$6,561,910	\$6,200,000	\$6,500,000
Homestead & Rollback	1,048,637	1,209,008	1,100,000	1,100,000
Local Government	1,293,684	1,391,257	850,000	1,000,000
Other Revenues	67,316,559	72,470,137	62,282,060	72,400,000
TOTAL REVENUES	75,368,907	81,632,312	70,432,060	81,000,000
TOTAL EXPENDITURES	(74,706,537)	(79,700,705)	(72,093,621)	(80,000,000)
REVENUES OVER (UNDER) EXPENDITURES	662,370	1,931,607	(1,661,561)	1,000,000
BEGINNING CASH BALANCE	6,109,193	6,771,563	8,703,170	7,041,609
ENDING CASH BALANCE	\$6,771,563	\$8,703,170	\$7,041,609	\$8,041,609
ENCUMBRANCES AT YEAR END	\$998,366	\$966,121	\$2,760,965	\$975,000

FUND: Children Services (212)

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	2023 CURRENT YEAR ESTIMATE	2024 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$5,572,699	\$5,672,407	\$5,450,000	\$5,600,000
Homestead & Rollback	430,809	411,494	410,000	410,000
Other Revenues	5,668,993	5,216,847	4,325,750	5,000,000
TOTAL REVENUES	11,672,501	11,300,748	10,185,750	11,010,000
TOTAL EXPENDITURES	(8,778,254)	(8,923,001)	(11,384,860)	(11,000,000)
REVENUES OVER (UNDER) EXPENDITURES	2,894,247	2,377,747	(1,199,110)	10,000
BEGINNING CASH BALANCE	6,282,199	9,176,446	11,554,193	10,355,083
ENDING CASH BALANCE	\$9,176,446	\$11,554,193	\$10,355,083	\$10,365,083
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 2021 ACTUAL	FOR 2022 ACTUAL	2023 CURRENT YEAR ESTIMATE	2024 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$24,902,285	\$25,346,875	\$25,700,000	\$25,900,790
Homestead & Rollback	3,042,634	2,958,149	2,850,000	2,800,000
Other Revenues	15,213,972	11,542,603	13,383,381	11,862,677
TOTAL REVENUES	43,158,891	39,847,627	41,933,381	40,563,467
TOTAL EXPENDITURES	(39,963,254)	(39,880,936)	(44,524,669)	(44,384,922)
REVENUES OVER (UNDER) EXPENDITURES	3,195,637	(33,309)	(2,591,288)	(3,821,455)
BEGINNING CASH BALANCE	25,893,955	29,089,592	29,056,283	26,464,995
ENDING CASH BALANCE	\$29,089,592	\$29,056,283	\$26,464,995	\$22,643,540
ENCUMBRANCES AT YEAR END	\$0	\$292,270	\$5,053,937	\$300,000

FUND: ADAMHS (218)

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	2023 CURRENT YEAR ESTIMATE	2024 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$8,464,303	\$8,613,073	\$8,337,600	\$8,500,000
Homestead & Rollback	1,048,900	1,019,778	1,050,000	1,050,000
Other Revenues	6,394,914	7,902,989	6,256,710	6,200,000
TOTAL REVENUES	15,908,117	17,535,840	15,644,310	15,750,000
TOTAL EXPENDITURES	(14,738,332)	(18,210,583)	(17,374,280)	(17,500,000)
REVENUES OVER (UNDER) EXPENDITURES	1,169,785	(674,743)	(1,729,970)	(1,750,000)
BEGINNING CASH BALANCE	4,419,004	5,588,789	4,914,046	3,184,076
ENDING CASH BALANCE	\$5,588,789	\$4,914,046	\$3,184,076	\$1,434,076
ENCUMBRANCES AT YEAR END	\$14,522	\$1,301,013	\$2,142,775	\$250,000

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 2021 ACTUAL	FOR 2022 ACTUAL	2023 CURRENT YEAR ESTIMATE	2024 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$1,135,384	\$1,158,276	\$1,150,500	\$1,150,000
Homestead & Rollback	122,301	118,902	125,000	125,000
Other Revenues	215,297	299,083	80,000	250,000
TOTAL REVENUES	1,472,982	1,576,261	1,355,500	1,525,000
TOTAL EXPENDITURES	(1,275,690)	(1,285,849)	(1,974,700)	(1,500,000)
REVENUES OVER (UNDER) EXPENDITURES	197,292	290,412	(619,200)	25,000
BEGINNING CASH BALANCE	3,613,911	3,811,203	4,101,615	3,482,415
ENDING CASH BALANCE	\$3,811,203	\$4,101,615	\$3,482,415	\$3,507,415
ENCUMBRANCES AT YEAR END	\$0	\$0	\$332,212	\$100,000

FUND: Crime Lab (239)

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	2023 CURRENT YEAR ESTIMATE	2024 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$3,733,687	\$3,799,277	\$3,551,980	\$3,800,000
Homestead & Rollback	214,167	200,869	165,000	200,000
Other Revenues	295,582	268,451	548,563	275,000
TOTAL REVENUES	4,243,436	4,268,597	4,265,543	4,275,000
TOTAL EXPENDITURES	(2,602,603)	(2,909,933)	(3,801,671)	(3,750,000)
REVENUES OVER (UNDER) EXPENDITURES	1,640,833	1,358,664	463,872	525,000
BEGINNING CASH BALANCE	3,892,469	5,533,302	6,891,966	7,355,838
ENDING CASH BALANCE	\$5,533,302	\$6,891,966	\$7,355,838	\$7,880,838
ENCUMBRANCES AT YEAR END	\$584,793	\$106,103	\$266,307	\$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: Senior Citizens Services (244)

DESCRIPTION	FOR 2021 ACTUAL	FOR 2022 ACTUAL	2023 CURRENT YEAR ESTIMATE	2024 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$4,404,149	\$4,480,459	\$4,360,000	\$4,400,000
Homestead & Rollback	366,066	350,409	360,000	350,000
Other Revenues	40,912	3,206	1,200	5,000
TOTAL REVENUES	4,811,127	4,834,074	4,721,200	4,755,000
TOTAL EXPENDITURES	(3,699,568)	(5,960,352)	(5,179,698)	(5,200,000)
REVENUES OVER (UNDER) EXPENDITURES	1,111,559	(1,126,278)	(458,498)	(445,000)
BEGINNING CASH BALANCE	4,605,082	5,716,641	4,590,363	4,131,865
ENDING CASH BALANCE	\$5,716,641	\$4,590,363	\$4,131,865	\$3,686,865
ENCUMBRANCES AT YEAR END	\$1,260,014	\$1,009,549	\$1,803,792	\$1,000,000

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				

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: _____

DESCRIPTION	FOR 20_____ ACTUAL	FOR 20_____ ACTUAL	20_____ CURRENT YEAR ESTIMATE	20_____ BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)				
Homestead & Rollback				
S. B. 3 & 287 Dereg. Reimb.				
Personal Property Reimb.				
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				

FUND: _____

DESCRIPTION	FOR 20_____ ACTUAL	FOR 20_____ ACTUAL	20_____ CURRENT YEAR ESTIMATE	20_____ BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)				
Homestead & Rollback				
S. B. 3 & 287 Dereg. Reimb.				
Personal Property Reimb.				
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				

EXHIBIT 11

* 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.