

RESOLUTION NO. 27-2025

A RESOLUTION APPROVING THE PROPOSED TAX BUDGET IN THE FORM ATTACHED HERETO FOR THE VILLAGE OF PERRY, OHIO, FOR FISCAL YEAR 2026; AND DECLARING AN EMERGENCY

WHEREAS, Council has been advised that a Tax Budget for fiscal year 2026, must be drafted and approved; and

WHEREAS, Council has been advised that the Fiscal Officer of the Village recommends the proposed Budget that is attached hereto as "Exhibit A", and

WHEREAS, Council finds it to be in the best interest of the Village to approve said proposed Tax Budget.

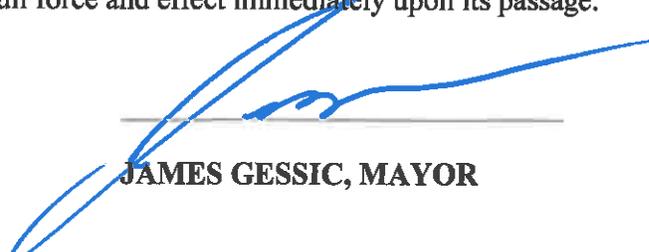
NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF PERRY, COUNTY OF LAKE AND STATE OF OHIO, AS FOLLOWS:

Section 1. That, the following Tax Budget for the Village of Perry, Ohio, for the fiscal year 2026, be and the same as attached hereto be approved.

Section 2. That the Village Fiscal Officer is hereby directed to submit the said proposed Tax Budget to the Budget Commission as provided by law.

Section 3. That this Resolution is hereby declared to be and is passed as an emergency measure, the emergency being the need for the efficient administration of Village affairs. Said Resolution is necessary for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the Village of Perry.

Wherefore, this Resolution shall be in full force and effect immediately upon its passage.



JAMES GESSIC, MAYOR

ADOPTED: June 26, 2025

ATTEST: John H. Roskos
JOHN H. ROSKOS, FISCAL OFFICER

FIRST READING 5/8/25
SECOND READING 6/12/25
THIRD READING 6/26/25

FIRST READING
SECOND READING
THIRD READING

1998

**TAX BUDGET FOR
VILLAGE OF PERRY**

FOR THE FISCAL YEAR

01/01/2026 TO 12/31/2026

***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.

VILLAGE OF PERRY
LAKE COUNTY, OHIO

01/01/2026 TO 12/31/2026

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, 2026, has been adopted by the Village of Perry, and is herewith submitted for consideration of the Lake County Budget Commission.

Signed 

Title Fiscal Officer

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

<i>FOR SUBDIVISION USE</i>		<i>FOR BUDGET COMMISSION USE</i>			<i>FOR COUNTY AUDITOR USE</i>	
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	\$ 167,813.00	\$	\$			
TOTALS: ALL FUNDS	\$167,813	\$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 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE (Revised)	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 110,412.69	\$ 102,449.77	\$ 167,813.00	\$ 167,813.00
Homestead & Rollback	\$ 14,369.98	\$ 15,582.97	\$ 11,250.00	\$ 11,250.00
Local Government	\$ 182,113.27	\$ 145,733.75	\$ 144,360.00	\$ 144,360.00
Other Revenues	\$ 1,252,313.16	\$ 1,472,663.48	\$ 1,481,160.00	\$ 1,481,160.00
TOTAL REVENUES	\$ 1,559,209.10	\$ 1,738,429.97	\$ 1,804,583.00	\$ 1,804,583.00
TOTAL EXPENDITURES	\$ 1,134,332.22	\$ 1,119,638.84	\$ 2,125,000.00	\$ 2,125,000.00
REVENUES OVER (UNDER) EXPENDITURES	\$ 424,876.88	\$ 618,791.13	\$ (320,417.00)	\$ (320,417.00)
BEGINNING CASH BALANCE	\$ 1,154,352.01	\$ 1,579,228.89	\$ 2,196,020.02	\$ 1,875,603.02
ENDING CASH BALANCE	\$ 1,579,228.89	\$ 2,198,020.02	\$ 1,875,603.02	\$ 1,555,186.02
ENCUMBRANCES AT YEAR END	\$4,489	\$0	\$0	\$0

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				

