RESOLUTION NO. 22-2026

A RESOLUTION APPROVING THE PROPOSED TAX BUDGET IN THE FORM ATTACHED HERETO FOR THE VILLAGE OF PERRY, OHIO, FOR FISCAL YEAR 2027, AND DECLARING AN EMERGENCY

WHEREAS, Council has been advised that a Tax Budget for fiscal year 2027, 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 2027, 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.

____

ELIAS COSS, ACTING MAYOR

ADOPTED: June 18, 2026

ATTEST: ______________________________

JOHN H. ROSKOS, FISCAL OFFICER

FIRST READING 5/14/26
SECOND READING__________
THIRD READING__________

TAX BUDGET FOR

FOR THE FISCAL YEAR

01/01/2027 TO 12/31/2027

LAKE COUNTY,

OHIO

VILLAGE OF PERRY
LAKE COUNTY, OHIO
18-Jun-26

This Budget much be adopted by the Council or other legislative body on or before July 15, 2026, and two copies must be submitted to the County Auditor on or before July 20, 2026. FAILURE TO COMPLY WITH SEC. 5705.30 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget for the fiscal year beginning January 1, 2027, has been adopted by The Village of Perry Council, and is herewith submitted for consideration of the County Budget Commission.

Signed: [signature] 6/18/26
Title: Fiscal Officer

Schedule A

Summary of Accounts Required from the General Property Tax Approved by Budget Commission and County Auditor's Estimated Tax Rates

County Auditor's Estimated Municipal Tax Valution $ **84,001,870**

	For Municipal Use	For Budget Commission Use		For County Auditor's Use	
FUND (LIST ALL FUNDS)	Total Amount Requested (Per Tax Budget)	Amount Approved by Budget Commission Inside 10 Mill Limit	Amount Approved by Budget Commission Outside 10 Mill Limit	County Auditor's Estimate of Tax to be levied: Inside 10 Mill limit	Outside 10 Mill limit
	COLUMN I	COLUMN II	COLUMN III	IV	V
GENERAL FUND	178,524				
TOTAL	178,524				

Schedule B

For County Budget Commission Only

Levies Outside 10Mill Limitation, Exclusive of Debt Levies

Authority For & Purpose of Levy	Date of Vote	Tax Year		Maximum Rate Authorized to be Levied	Reduced Rate Per R.C. 5713.11	County Auditor's Estimate of Yield of Levy
		Levy Begins	Levy Ends			

Exhibit 1

Comparative and Estimated Receipts, Disbursements, and Balances

General Fund	For Actual 2024	For Actual 2025	Current Year Estimated For 2026	Budget Year Estimated For 2027
General Fund--Receipts	$1,736,429.97	$1,985,666.52	$1,983,512.00	$1,855,000.00
Balance January 1st	$1,579,228.89	$2,196,020.02	$2,085,015.20	$1,496,106.73
Property Tax Revenue	$102,449.77	$153,952.56	$160,200.00	$160,200.00
Real Estate & Public Utility				
Tangible Personal Property				
Intangible (Classified Tax)				
Mobile Home Tax				
Income Tax Revenue				
Unvoted Municipal Income Tax Rev	$629,018.36	$655,981.87	$640,248.00	$659,450.00
Voted Municipal Income Tax Rev	$629,018.36	$655,981.87	$640,248.00	$659,450.00
Other Locally Levied Taxes				
Admission Taxes				
Hotel Motel Taxes				
In Lieu Payments				
Other (Explain)				
State Levied Locally Shared Taxes				
Local Government Fund	$153,620.79	$154,136.34	$152,100.00	$152,100.00
Estate Tax				
Cigarette Licenses	$37.50	$37.50	$50.00	$50.00
Liquor & Beer Permits	$1,550.85	$1,533.35	$1,500.00	$1,500.00
Other (Explain)				

Exhibit 1 (Continued)

General Fund	For Actual 2024	For Actual 2025	Current Year Estimated For 2026	Budget Year Estimated For 2027
General Fund Receipts				
Intergovernmental Revenue	$15,582.97	$22,617.13	$17,215.00	$17,215.00
Federal Aid or Grants				
State Aid Health Subsidy				
State Aid, Other	$8,300.98	$33,335.02	$205,552.00	$50,000.00
Local Government Operating Contracts	$2,420.00	$120,000.00		
Other (Explain)- JEDD Income Tax Fee	$32,940.50	$31,483.52	$27,000.00	$27,000.00
Revenue Charges for Public Services				
General Government Fees				
Garbage & Refuse Collection &Disposal				
Parking Fees				
Recreation Programs				
Hospital				
Cemetery				
Other (Explain)				
Fines, Costs, & Forfeitures				
Court Costs				
Court Fines	$4,487.30	$15,295.06	$7,500.00	$7,500.00
Court Forfeitures				
Licenses, Permits, Inspections				
Building Permits & Inspections				
Zoning Permits & Fees	$24,760.00	$34,390.00	$25,200.00	$25,200.00
Vehicle Licenses				

Exhibit 1 (Continued)

General Fund	For Actual 2024	For Actual 2025	Current Year Estimated For 2026	Budget Year Estimated For 2027
Business Licenses	$5,524.59	$4,938.19	$5,000.00	$5,000.00
Other (Licenses)				
General Fund Receipts				
Other Revenue				
Sale of Assets				
Interest	$82,400.96	$65,301.81	$60,000.00	$45,000.00
Rental Income	$8,775.00	$8,990.00	$8,900.00	$8,900.00
Premium on Investments Sold				
Other (Explain)- Contributions and Donations	$12,689.00	$3,265.00	$4,000.00	$4,000.00
NOPEC, PEP Grants				
Non-Revenue				
Income Tax Collected for Others				
Reimbursements for Capital Expenditures				
Other Reimbursements	$8,053.27			
Refunds				
Transfers From (SRO Fund,	$4,290.11	$8,423.24		
Mayor's Court Fund)				
Other (Explain): Misclassified wrong fund **'24**	$10,509.66	$16,004.06	$28,799.00	$32,435.00
Gasoline, Permissive and Auto Registrations				
(to be corrected, pending Auditor approval)				
many other misc sources in '25 -'27				
Total Receipts	$1,736,429.97	$1,985,666.52	$1,983,512.00	$1,855,000.00

Exhibit 1 (Continued)

General Fund	For Actual 2024	For Actual 2025	Current Year Estimated For 2026	Budget Year Estimated For 2027
Total Receipts and Balance	$3,315,658.86	$4,181,686.54	$4,068,527.20	$3,351,106.73
General Fund--Disbursements	$1,119,638.84	$2,096,671.34	$2,572,420.47	$1,900,000.00
Security of Persons Property				
Police Law Enforcement				
Personal Services	$561,698.87	$743,091.45	$871,854.25	$898,000.00
Other Operation & Maintenance	$73,300.90	$94,765.85	$107,350.00	$113,000.00
Capital Improvements	$33,206.32	$55,000.00	$20,000.00	$87,000.00
Traffic Control				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Animal Control				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Fire Prevention & Inspection				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Police & Fire Communications				
Personal Services				
Other Operation & Maintenance				

Exhibit 1 (Continued)

General Fund	For Actual 2024	For Actual 2025	Current Year Estimated For 2026	Budget Year Estimated For 2027
Capital Improvements				
General Fund--Disbursements				
Street Lighting				
Personal Services	$253,432.95	$288,658.58	$357,638.00	$366,451.00
Other Operation & Maintenance	$77,739.60	$139,877.33	$168,350.00	$201,080.00
Capital Improvements	$52,045.08	$615,881.34	$843,150.00	$100,000.00
Police Pension (not shown in transfer fund)				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Fire Pension (not shown in transfer fund)				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Safety Administriation Support				
Personal Services				
Other Operation & Maintenance				
Capital Improvements				
Other Expenditures (Explain): Health Dept	$68,215.12	$159,396.79	$204,078.22	$134,469.00
Auditor, RITA Collection Fees, Advances Out,				
Contingencies, Indigent burial, IRS Refund, etc				

Exhibit 2
Inside Debt, General Bonds and Notes as of January 1, 2027
Requirements of Bond Retirement Fund

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Ordinance or Resolution Number	Due Date	Rate of Interest	Amount of Bonds and Notes Outstanding Jan 1,2027 (1)	Amount Required For Principal (2)*	Amount Required For Interes (3)*	Amount Required For Principal And Interest (4)*
Payable from Bond Retirement Fund							
Serial Bonds and Notes							
Issued:							
CG05H Perry Village Sanitary Sewer		"1/1/2028"	0	$12,312.50	$12,313.00	$0.00	$12,313.00
CG44S Center Street Reconstruction		"7/1/2036"	0	$17,500.00	$5,000.00	$0.00	$5,000.00
CG59U Manchester Road Reconstruction		"1/1/2039"	0	$16,742.28	$3,546.40	$0.00	$3,546.40
Proposed:							
TOTAL (Carry Total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1				$46,554.78	$20,859.40		$20,859.40

*Exclude any amount of principal and interest requirements being met from specail assessments, user charges, or other non property tax sources.

Exhibit 2

Outside Debt, General Bonds and Notes as of January 1, 2027

Requirements of Bond Retirement Fund

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Ordinance or Resolution Number	Due Date	Rate of Interest	Amount of Bonds and Notes Outstanding Jan 1 (1)	Amount Required For Principal (2)*	Amount Required For Interest (3)*	Amount Required For Principal And Interest (4)*
Payable from Bond Retirement Fund							
Serial Bonds and Notes							
Issued:							
Subtotal:							
Proposed:							
TOTAL (Carry Total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1							

*Exclude any amount of principal and interest requirements being met from specail assessments, user charges, or other non property tax sources.

Exhibit 3

Amounts requested from General Property Tax and Estimated Tax Rates
Village of Perry
Fiscal Officer's estimated tax value $84,001,870

FUND (LIST ALL FUNDS)	Total Amount Requested	Estimated amount to be Derived from Levies Outside the 10 Mill Limit	Estimated Amount Requested Inside 10 Mill Limit	County Auditor's Estimate of Tax to be levied	
				Inside 10 Mill limit	Outside 10 Mill limit
	COLUMN I	COLUMN II	COLUMN III	IV	V
GENERAL FUND	$178,524.00	$0.00	$178,524.00		
TOTAL	$178,524.00		$178,524.00		

Proposed Tax Levies

Purpose	Date of Vote	Tax Rate to be Levied (in Mills)	Estimated Yield of Levy Budget Year (Dollar Amount)	Tax Year to Begin	Number of Years

Tax Levies and Rates For Village of Perry
(May be filled in by local Fiscal Officer–Memorandum Entry Only)

Government Unit	Amount Approved by Budget Commission			County Auditor's Estimate of Rate, In Mills		
	Inside 10 Mill Limit	Outside 10 Mill Limit	Total	Inside	Outside	Total
County						
Township						
School						
City/Village/Township/Other of ______						
Other						
Total						