

RESOLUTION NO. 2025 -09

**A RESOLUTION ADOPTING THE TAX BUDGET OF THE CITY OF WICKLIFFE, OHIO
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND SUBMITTING SAME
TO THE AUDITOR OF LAKE COUNTY, OHIO; AND DECLARING AN EMERGENCY**

WHEREAS, the Mayor has heretofore prepared a tentative budget for the City of Wickliffe for the fiscal year beginning January 1, 2026, showing detailed estimates of balances that will be available at the beginning of the year 2026 for the purposes of such year, and of revenues to be received for such fiscal year, including general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and other types of classes of revenues; also estimates of expenditures or charges in or for the purposes of such fiscal year to be paid or met from the said revenues, or balances and otherwise conforming with the requirements of law; and

WHEREAS, said budget has been made conveniently available to public inspection for at least ten (10) days by having at least two copies thereof on file in the office of the Director of Finance and office of the Clerk of Council; and Council has held a public hearing on said budget of which public notice was given by publication not less than ten (10) days previous to the date thereof.

**NOW THEREFORE, BE IT RESOLVED BY COUNCIL OF THE CITY OF WICKLIFFE,
COUNTY OF LAKE, STATE OF OHIO:**

SECTION 1. That the budget of the City of Wickliffe for the fiscal year beginning January 1, 2026, heretofore prepared by the Mayor and submitted to this Council, copies of which have been and are on file in the office of the Director of Finance and the Clerk of Council, be and it is hereby adopted as the official budget of the City of Wickliffe for the fiscal year beginning January 1, 2026. A copy of the 2026 Tax Budget, identified as *Exhibit A*, is attached hereto and incorporated herein.

SECTION 2. That the Clerk be and is hereby authorized and directed to certify a copy of said budget and a copy of this resolution and to transmit the same to the Auditor of Lake County, Ohio.

SECTION 3. That it is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this resolution were adopted 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 actions were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4. That this resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health and safety of said city; wherefore, this resolution provided it receives an affirmative vote of two-thirds (2/3) of the members elected to Council, shall take effect immediately upon its passage and approval by the Mayor; otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

Passed: June 23rd, 2025

Attest: [Signature]
Clerk of Council

Submitted to the Mayor for approval on
June 23rd, 2025

First reading suspended

Second reading suspended

Third reading June 23rd, 2025

[Signature]
Council President – Presiding Officer

Approved: June 23rd, 2025

[Signature]
Mayor

Passed June 23rd, 2025

Yes 7 No 0

I, Sandra J. Fink, Clerk of Council of Wickliffe, Ohio, hereby certify the foregoing is a true copy of Resolution No. 2025-09 enacted by Council at its regular meeting on June 23, 2025.
Sandra J. Fink, Clerk of Council

TAX BUDGET FOR

City of Wickliffe

FOR THE FISCAL YEAR

01/01/2026 to 12/31/2026

***LAKE
COUNTY,
OHIO***

Instructions and Tax Budget Form

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.

The following Budget for the fiscal year beginning January 1, 2026, has been adopted by the (legislative body name) City of Wickliffe and is herewith submitted for consideration of the Lake County Budget Commission.

Ch M. 

SCHEDULE A

<i>FOR SUBDIVISION USE</i>		<i>FOR BUDGET COMMISSION USE</i>		<i>FOR COUNTY AUDITOR USE</i>	
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	
	COLUMN 1	COLUMN 2	COLUMN 3	INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 MILL LIMIT BUDGET YEAR
	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
GENERAL FUND	\$1,865,000	\$	\$		
Safety Services Fund	\$812,000				
Capital Improvement Fund	\$787,000				
Police Pension Fund	\$119,000				
Fire Pension Fund	\$119,000				
TOTALS: ALL FUNDS	\$3,702,000	\$0	\$0	0.00	0.00

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	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$1,395,974	\$1,418,915	\$1,626,844	\$1,674,000
Homestead & Rollback	187,835	189,872	180,000	191,000
Local Government	1,282,931	1,225,348	1,036,000	1,036,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	13,591,693	12,795,722	13,214,732	13,029,630
TOTAL REVENUES	16,458,433	15,629,858	16,057,576	15,930,630
TOTAL EXPENDITURES	15,339,954	16,182,529	17,552,503	18,003,483
REVENUES OVER (UNDER) EXPENDITURES	1,118,479	(552,671)	(1,494,927)	(2,072,854)
BEGINNING CASH BALANCE	7,604,417	8,722,896	8,170,225	6,675,297
ENDING CASH BALANCE	\$8,722,896	\$8,170,225	\$6,675,297	\$4,602,444
ENCUMBRANCES AT YEAR END	\$684,325	\$457,410	\$0	\$0

FUND: CAPITAL IMPROVEMENT FUND

DESCRIPTION	FOR 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$581,591	\$590,981	\$709,428	\$709,000
Homestead & Rollback	78,265	79,113	78,000	78,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	1,587,014	2,871,361	3,937,243	979,900
TOTAL REVENUES	2,246,870	3,541,455	4,724,671	1,766,900
TOTAL EXPENDITURES	1,627,832	4,201,683	5,456,600	1,957,895
REVENUES OVER (UNDER) EXPENDITURES	619,038	(660,228)	(731,929)	(190,995)
BEGINNING CASH BALANCE	1,839,676	2,458,714	1,798,487	1,066,558
ENDING CASH BALANCE	\$2,458,714	\$1,798,487	\$1,066,558	\$875,562
ENCUMBRANCES AT YEAR END	\$1,729,093	\$492,517	\$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: POLICE PENSION FUND

DESCRIPTION	FOR 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	87,239	88,647	106,614	107,500
Homestead & Rollback	11,740	11,867	11,500	11,500
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	1,337	2,216	1,300	400
TOTAL REVENUES	100,316	102,731	119,414	119,400
TOTAL EXPENDITURES	84,535	84,586	121,200	71,500
REVENUES OVER (UNDER) EXPENDITURES	15,781	18,144	(1,786)	47,900
BEGINNING CASH BALANCE	20,147	35,927	54,071	52,285
ENDING CASH BALANCE	\$35,927	\$54,071	\$52,285	\$100,185
ENCUMBRANCES AT YEAR END	\$0	\$0	\$0	\$0

FUND: FIRE PENSION FUND

DESCRIPTION	FOR 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$87,239	\$88,647	\$106,614	\$107,500
Homestead & Rollback	11,740	11,867	11,500	11,500
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	1,337	2,216	1,300	400
TOTAL REVENUES	100,316	102,731	119,414	119,400
TOTAL EXPENDITURES	84,535	84,586	121,200	71,500
REVENUES OVER (UNDER) EXPENDITURES	15,781	18,144	(1,786)	47,900
BEGINNING CASH BALANCE	20,147	35,927	54,071	52,285
ENDING CASH BALANCE	\$35,927	\$54,071	\$52,285	\$100,185
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: SAFETY SERVICES FUND

DESCRIPTION	FOR 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$821,390	\$831,990	\$786,260	\$790,000
Homestead & Rollback	21,806	22,109	22,000	22,000
S. B. 3 & 287 Dereg. Reimb.	0	0	0	0
Personal Property Reimb.	0	0	0	0
Other Revenues	7,113,837	7,334,619	8,092,500	8,628,000
TOTAL REVENUES	7,957,033	8,188,718	8,900,760	9,440,000
TOTAL EXPENDITURES	7,918,076	8,343,684	9,104,343	9,695,709
REVENUES OVER (UNDER) EXPENDITURES	38,957	(154,965)	(203,583)	(255,709)
BEGINNING CASH BALANCE	689,804	728,760	573,795	370,212
ENDING CASH BALANCE	\$728,760	\$573,795	\$370,212	\$114,503
ENCUMBRANCES AT YEAR END	\$129,649	\$72,207	\$0	\$0

FUND:

DESCRIPTION	FOR 2023 ACTUAL	FOR 2024 ACTUAL	2025 CURRENT YEAR ESTIMATE	2026 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)				
Homestead & Rollback				
S. B. 3 & 287 Dereg. Reimb.				
Personal Property Reimb.				
Other Revenues				
TOTAL REVENUES				
TOTAL EXPENDITURES				
REVENUES OVER (UNDER) EXPENDITURES				
BEGINNING CASH BALANCE				
ENDING CASH BALANCE				
ENCUMBRANCES AT YEAR END				