

**TAX BUDGET FOR**  
**Fairport Harbor Exempted Village SD**

FOR THE FISCAL YEAR

07/01/2026- 06/30/2027

***LAKE***  
***COUNTY,***  
***OHIO***

**Instructions and Tax Budget Form**

:prsC:A1..C:M62~copqg  
:prsD:A1..D:N65~copqg  
:prsE:A1..E:G54~copqg  
:prsF:A1..F:G54~copqg  
:prsG:A1..G:G54~copqg  
:prsH:A1..H:G54~copqg  
:prsl:A1..l:G54~copqg  
:prsJ:A1..J:J42~colqg

# **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.

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

Fairport Harbor Exempted Village SD

# LAKE COUNTY, OHIO

07/01/2026- 06/30/2027

Office of the Board of Education, Fairport Harbor Exempted Village SD

District, Lake County, OH

TO THE LAKE COUNTY AUDITOR:

The Board of Education of said School District hereby submits its annual Budget for the year commencing, July 1st, 2026 for consideration of the County Budget Commission.

Signed \_\_\_\_\_

Title President

## SCHEDULE A

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

FOR SCHOOL 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		
	COLUMN 1	COLUMN 2	COLUMN 3	INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 MILL LIMIT BUDGET YEAR	
				COLUMN 4	COLUMN 5	
GENERAL FUND	\$ 3,535,310	\$	\$			
DEBT SERVICE FUND	\$ 302,008					
PERM. IMP./CLASSROOM MAINT.	\$ 30,444					
<b>TOTALS: ALL FUNDS</b>	\$3,867,762	\$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

FUND	MAXIMUM RATE AUTHORIZED TO BE LEVIED	TAX YEAR COUNTY AUDITOR'S ESTIMATE OF YIELD OF LEVY (Carry to Schedule A, Column 3)
<b>GENERAL FUND:</b>		
Current Expense Levy authorized by voters on _____, not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	5.24 \$	
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
Current Expense Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
<b>DE 10 MILL LIMITATION</b>	5.24 \$	0
<b>OTHER FUNDS:</b>		
<b>General</b> Fund, Levy authorized by voters on <u>0/0/76</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	21.35 \$	
<b>General</b> Fund, Levy authorized by voters on <u>11/6/79</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	8	
<b>General</b> Fund, Levy authorized by voters on <u>6/2/81</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	20	
<b>General</b> Fund, Levy authorized by voters on <u>2/7/89</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	11.3	
<b>General</b> Fund, Levy authorized by voters on <u>11/7/00</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	4	
<b>General</b> Fund, Levy authorized by voters on <u>11/8/11</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	4.9	
<b>General</b> Fund, Levy authorized by voters on <u>11/8/22</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	9.96	
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
<b>Permanent Improvement/Maint.</b> Fund, Levy authorized by voters on <u>11/2/2021</u> , not to exceed <u>cont</u> years. Authorized under Section _____, O.R.C.	0.5	
<b>Bond Issuance Levy</b> Fund, Levy authorized by voters on <u>11/2/2021</u> , not to exceed <u>36</u> years. Authorized under Section _____, O.R.C.	3.25	
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		
_____ Fund, Levy authorized by voters on _____, not to exceed _____ years. Authorized under Section _____, O.R.C.		

# 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 2024 ACTUAL	FOR 2025 ACTUAL	2026 CURRENT YEAR ESTIMATE	2027 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Tangible Pers	\$ 2,854,137	\$ 2,928,048	\$ 2,934,413	\$ 2,964,540
Homestead &, Rollback	\$ 285,531	\$ 291,303	\$ 286,278	\$ 287,709
S. B. 3 & 287 Dereg. Reimb.	\$ -	\$ -	\$ -	\$ -
Personal Property Reimb.	\$ -	\$ -	\$ -	\$ -
Other Revenues	\$ 6,072,267	\$ 6,432,029	\$ 6,592,874	\$ 6,730,307
<b>TOTAL REVENUES</b>	<b>\$ 9,211,935</b>	<b>\$ 9,651,380</b>	<b>\$ 9,813,565</b>	<b>\$ 9,982,556</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,824,058</b>	<b>\$ 9,737,877</b>	<b>\$ 11,613,731</b>	<b>\$ 10,388,139</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ 1,387,877	\$ (86,497)	\$ (1,800,166)	\$ (405,583)
BEGINNING CASH BALANCE	\$ 5,022,264	\$ 6,410,141	\$ 6,323,644	\$ 4,523,478
ENDING CASH BALANCE	\$ 6,410,141	\$ 6,323,644	\$ 4,523,478	\$ 4,117,895
ENCUMBRANCES AT YEAR END	\$ 189,805	\$ 318,403	\$ 150,000	\$ 150,000

FUND: BOND RETIREMENT FUND

DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	2026 CURRENT YEAR ESTIMATE	2027 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 336,759	\$ 295,651	\$ 292,200	\$ 293,000
Homestead & Rollback				
S. B. 3 & 287 Dereg. Reimb.				
Personal Property Reimb.				
Other Revenues				
<b>TOTAL REVENUES</b>	<b>\$ 336,759</b>	<b>\$ 295,651</b>	<b>\$ 292,200</b>	<b>\$ 293,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 290,444</b>	<b>\$ 294,549</b>	<b>\$ 293,444</b>	<b>\$ 293,444</b>
REVENUES OVER (UNDER) EXPENDITURES	\$ 46,315	\$ 1,102	\$ (1,244)	\$ (444)
BEGINNING CASH BALANCE	\$ 204,433	\$ 250,748	\$ 251,850	\$ 250,606
ENDING CASH BALANCE	\$ 250,748	\$ 251,850	\$ 250,606	\$ 250,163
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 I  
(Continued)*

FUND: PERMANENT IMPROVEMENT FUND

DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	2026 CURRENT YEAR ESTIMATE	2027 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	\$ 4,039	\$ 4,920	\$ 8,301	
REVENUES OVER (UNDER) EXPENDITURES	\$ (4,039)	\$ (4,920)	\$ (8,301)	\$ -
BEGINNING CASH BALANCE	\$ 17,260	\$ 13,221	\$ 8,301	\$ (0)
ENDING CASH BALANCE	\$ 13,221	\$ 8,301	\$ (0)	\$ (0)
ENCUMBRANCES AT YEAR END				

FUND: CLASSROOM FACILITIES MAINTENANCE

DESCRIPTION	FOR 2024 ACTUAL	FOR 2025 ACTUAL	2026 CURRENT YEAR ESTIMATE	2027 BUDGET YEAR ESTIMATE
REVENUES:				
Property Taxes (Real & Personal)	\$ 35,965	\$ 30,039	\$ 27,500	\$ 26,500
Homestead & Rollback				
S. B. 3 & 287 Dereg. Reimb.				
Personal Property Reimb.				
Other Revenues				
TOTAL REVENUES	\$ 35,965	\$ 30,039	\$ 27,500	\$ 26,500
TOTAL EXPENDITURES				
REVENUES OVER (UNDER) EXPENDITURES	\$ 35,965	\$ 30,039	\$ 27,500	\$ 26,500
BEGINNING CASH BALANCE	\$ 11,454	\$ 47,419	\$ 77,458	\$ 104,958
ENDING CASH BALANCE	\$ 47,419	\$ 77,458	\$ 104,958	\$ 131,458
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 <u>20</u> ACTUAL	FOR <u>20</u> 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 <u>20</u> ACTUAL	FOR <u>20</u> 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				

# 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 <span style="color: blue;">07/01/2025</span>	AMOUNT REQUIRED FOR PRINCIPAL & INTEREST PAYMENTS <span style="color: blue;">07/01/2025 to 06/30/2026</span>
<b><u>INSIDE TEN MILL LIMIT:</u></b>								
<b>TOTAL</b>							\$ -	\$ -
<b><u>OUTSIDE TEN MILL LIMIT:</u></b>								
School Const. Bonds-2021	By Vote 11/2/21		36 years	Resolution			\$ 4,915,000	\$ 293,444
<b>TOTAL</b>							\$ 4,915,000	\$ 293,444

\* 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.