

Sponsor: Committee of the Whole
This is not a Revision to the Codified Ordinances

CITY OF AURORA
OHIO

ORDINANCE 2025-091

INTRODUCED BY:

Scott Wolf

SECONDED BY:

Brad Duguay

AN ORDINANCE APPROVING AND ADOPTING THE TAX BUDGET OF THE CITY OF AURORA FOR THE CALENDAR YEAR 2026, AND DECLARING AN EMERGENCY AS THE TAX BUDGET MUST BE ADOPTED BY JULY 15, 2025 IN ORDER TO COMPLY WITH OHIO REVISED CODE 5705.28

WHEREAS, City Council desires to approve and adopt the Tax Budget of the City of Aurora for the Calendar Year 2026;

NOW, THEREFORE, BE IT ORDAINED by the Council for the City of Aurora, County of Portage, State of Ohio, that:

Section 1. City Council approves and adopts the Tax Budget of the City of Aurora for the Calendar Year 2026 as presented by the City's Finance Director.

Section 2. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its Committees that resulted in such formal action were in meetings open to the public in compliance with the legal requirements, including Section 121.22 of the Ohio Revised Code.

Section 3. The Ordinance is hereby declared to be an emergency measure necessary for the preservation of the public peace, health, and safety of this municipality and for the further reason that the budget must be adopted by July 15, 2025 in order to comply with Ohio Revised Code 5705.28. Wherefore, provided it receives an affirmative vote of six or more of the members elected to this Council, this Ordinance shall take effect and be in force immediately upon its passage by Council and approval of the Mayor, otherwise, it shall take effect and be in force after the earliest time provided by law.

Adopted:

June 23, 2025

Approved:

June 23, 2025

Effective:

June 23, 2025

By:

Ann H. Womer Benjamin
Ann Womer Benjamin, Mayor

Attest:


Marie Lawrie, Clerk of Council

Approved as to legal form by:


Dean DePiero, Director of Law**CERTIFICATE OF POSTING**

I, Marie Lawrie, do hereby certify that I am the duly appointed and acting Clerk of Council of the City of Aurora, Ohio, and that the foregoing Ordinance was published in the City of Aurora as required by law by posting a true and exact copy thereof at the six (6) public posting places as established by Ordinances 1976-10 and 1992-107 and amended by Ordinances 1998-76, 2000-74, and 2014-078.

- 1) City Hall
- 2) Heinen's Grocery Store, Barrington Town Square
- 3) Fire Station No. 2
- 4) Aurora Memorial Library
- 5) U.S. Post Office, Village Commons Shopping Center
- 6) City Website

Such posting was for a period of fifteen (15) days commencing on the 24 Day of June, 2025.

Signed this 24 Day of June, 2025.


Clerk of Council
City of Aurora

2025-091

Revised County Auditor's Form No. Aud 622 Rev. 4-88

Prepare in triplicate

On or before July 20th two copies of this Budget must be submitted to County Auditor

A301 Barrett Brothers Publishers
Form Prescribed by the Auditor of StateCity of Aurora
Portage County, Ohio
July 15, 2025

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2026, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: 

Timothy Clymer

Title: Finance Director

SCHEDULE A

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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
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	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
01-GENERAL FUND	2,744,894				
12-PARK LAND ACQUISITION	388,860				
36-ROAD AND BRIDGE LEVY	603,064				
37-POLICE PROTECTION LEVY	131,926				
38-FIRE PROTECTION LEVY	190,560				
39-FIRE/PARAMEDIC LEVY	1,024,887				
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	5,084,191				

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2025-091

CITY OF AURORA
FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL / GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	1,805,242	1,840,290	2,524,894	2,524,894
Tangible Personal Property Tax				
Municipal Income Tax	22,423,200	22,724,751	18,950,000	19,511,000
Other Local Taxes	462,161	432,895	330,000	330,000
Total Local Taxes	24,690,603	24,997,936	21,804,894	22,365,894
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	339,394	322,088	320,000	320,000
Estate Tax				
Cigarette Tax	219	219	200	200
Liquor and Beer Permits	17,193	24,928	20,000	20,000
Property Tax Allocation	225,696	231,345	220,000	220,000
Other State Shared Taxes and Permits				
Total State Shared Taxes and Permits	582,503	578,581	560,200	560,200
Other Intergovernmental Revenue				
Federal Grants or Aid				
State Grants or Aid	2,569	5,450	4,700	
Other Grants or Aid	7,500	7,500		
Total Intergovernmental Revenue	10,069	12,950	4,700	-
Special Assessments				
Interest Income	711,683	1,371,177	800,000	800,000
Charges for Services	157,926	90,597	101,066	104,384
Fines, Licenses, and Permits	496,979	520,625	387,000	387,000
Miscellaneous	320,798	341,291	235,597	235,597
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	12,758	53	138	332
Advances	50,000	50,000	-	-
Other Sources				
TOTAL REVENUE	27,033,319	27,963,209	23,893,595	24,453,407

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2025-091

CITY OF AURORA
FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL / GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	9,379,864	9,623,825	10,653,386	10,970,156
Travel Transportation	52,752	57,032	57,350	58,497
Contractual Services	177,883	155,646	186,000	189,720
Supplies and Materials	574,546	621,198	710,139	717,713
Capital Outlay				
Total Security of Persons and Property	10,185,045	10,457,701	11,606,875	11,936,086
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities				
Community Environment				
Personal Services	1,161,669	1,133,584	1,313,352	1,352,658
Travel Transportation	12,289	10,628	18,100	18,462
Contractual Services	132,789	185,101	252,900	244,338
Supplies and Materials	91,874	115,092	222,644	227,096
Capital Outlay				
Total Community Environment	1,398,622	1,444,405	1,806,996	1,842,554
Basic Utility Service				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

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CITY OF AURORA
 FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL / GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
EXPENDITURES (cont.)				
Transportation				
Personal Services	1,767,263	1,861,903	2,004,540	2,064,450
Travel Transportation	21,227	7,488	16,850	17,187
Contractual Services	536,898	485,157	674,900	688,398
Supplies and Materials	455,586	474,908	598,189	610,152
Capital Outlay				
Total Transportation	2,780,974	2,829,457	3,294,479	3,380,187
General Government				
Personal Services	1,646,608	1,648,886	1,740,813	1,790,698
Travel Transportation	21,407	17,801	31,985	32,625
Contractual Services	1,112,579	721,191	1,205,042	1,221,822
Supplies and Materials	130,231	146,362	244,070	248,441
Capital Outlay				
Total General Government	2,910,825	2,534,239	3,221,910	3,293,586
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	10,698,000	10,667,000	6,830,000	6,560,000
Advances	50,000	0	0	0
Contingencies	53,049	13,998	40,000	40,000
Other Uses of Funds	407,203	371,294	395,518	213,347
Total Other Uses of Funds	11,208,253	11,052,293	7,265,518	6,813,347
TOTAL EXPENDITURES	28,483,719	28,318,095	27,195,778	27,265,760
Revenues over/(under) Expenditures	(1,450,400)	(354,886)	(3,302,184)	(2,812,353)
Beginning Unencumbered Balance *	15,769,077	14,318,677	13,301,755	9,499,571
Ending Cash Fund Balance	14,318,677	13,963,791	9,999,571	6,687,218
Estimated Encumbrances (outstanding at year end)	710,823	662,036	500,000	500,000
Estimated Ending Unencumbered Fund Balance	13,607,854	13,301,755	9,499,571	6,187,218
* Use Actual Cash Balance in Col. 2 & 3				

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CITY OF AURORA

EXHIBIT II

FUND NAME: PARK LAND ACQUISITION, Fund #12

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / DEBT SERVICE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	338,486	345,063	345,860	345,860
Intergovernmental Revenues				
State Property Tax Allocation	42,319	43,379	43,000	43,000
TOTAL REVENUE	380,804	388,442	388,860	388,860
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Debt Service				
Principal	320,000	335,000	345,000	360,000
Interest	63,238	52,038	40,313	27,375
General Government				
Auditor/Treasurer Fees	5,872	5,771	6,500	6,500
Other Uses				
TOTAL EXPENDITURES	389,110	392,808	391,813	393,875
Revenues over/(under) Expenditures	(8,305)	(4,366)	(2,953)	(5,015)
Beginning Unencumbered Balance *	439,805	431,499	427,133	424,180
Ending Cash Fund Balance	431,499	427,133	424,180	419,165
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	431,499	427,133	424,180	419,165

* Use Actual Cash Balance in Col. 2 and 3

REVISED

2025-091

CITY OF AURORA

EXHIBIT II

FUND NAME: ROAD AND BRIDGE LEVY, Fund #36

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	521,064	529,026	541,064	543,064
Intergovernmental Revenues				
State Property Tax Allocation	62,589	63,883	62,000	60,000
State Grants/Loans	98,508	326,100		
Other Financing Sources		6,311		
Transfers	100,000	235,000		
Advances				
TOTAL REVENUE	782,161	1,160,319	603,064	603,064
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Transportation				
Street Construction & Reconstruction	702,489	1,360,517	575,000	600,000
Debt Service				
Principal	39,107	35,014	35,014	30,920
General Government				
County Auditor's & Treasurer's Fees	9,045	8,796	9,200	9,200
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	750,642	1,404,326	619,214	640,120
Revenues over/(under) Expenditures	31,519	(244,007)	(16,150)	(37,056)
Beginning Unencumbered Balance *	393,711	425,230	116,189	100,039
Ending Cash Fund Balance	425,230	181,223	100,039	62,983
Estimated Encumbrances (outstanding at year end)	0	65,033	0	0
Estimated Ending Unencumbered Fund Balance	425,230	116,189	100,039	62,983

* Use Actual cash Balance in Col. 2 and 3

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CITY OF AURORA

EXHIBIT II

FUND NAME: POLICE LEVY, Fund #37

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	114,872	116,736	120,926	121,926
Intergovernmental Revenues				
State Property Tax Allocation	11,221	11,453	11,000	10,000
TOTAL REVENUE	126,093	128,189	131,926	131,926
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	100,000	100,000	300,000	200,000
General Government				
County Auditor's & Treasurer's Fees	1,938	1,869	2,100	2,100
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	101,938	101,869	302,100	202,100
Revenues over/(under) Expenditures	24,155	26,320	(170,174)	(70,174)
Beginning Unencumbered Balance *	216,970	241,124	267,444	97,270
Ending Cash Fund Balance	241,124	267,444	97,270	27,096
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	241,124	267,444	97,270	27,096
* Use Actual Cash Balance in Col. 2 and 3				

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CITY OF AURORA

EXHIBIT II

FUND NAME: FIRE PROTECTION LEVY, Fund #38

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	165,940	168,608	174,560	175,560
Intergovernmental Revenues				
State Property Tax Allocation	16,210	16,542	16,000	15,000
Miscellaneous				
Other Financing Sources				
Transfers	102,000			
TOTAL REVENUE	284,150	185,150	190,560	190,560
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	0	0	0	0
General Government				
County Auditor's & Treasurer's Fees	2,800	2,699	3,100	3,100
Capital Outlay	400,000		520,000	0
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	402,800	2,699	523,100	3,100
Revenues over/(under) Expenditures	(118,649)	182,450	(332,540)	187,460
Beginning Unencumbered Balance *	295,461	176,811	359,261	26,721
Ending Cash Fund Balance	176,811	359,261	26,721	214,181
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	176,811	359,261	26,721	214,181

* Use Actual Cash Balance in Col. 2 and 3

REVISED

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CITY OF AURORA

EXHIBIT II

FUND NAME: FIRE/PARAMEDIC LEVY, Fund #39

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	886,252	899,599	919,887	922,887
Intergovernmental Revenues				
State Property Tax Allocation	105,830	108,017	105,000	102,000
State Grants				
Federal Grants		0		
Contributions & Donations	10,000	10,000	7,000	7,000
Other Miscellaneous Revenue	28,163	0		35,000
TOTAL REVENUE	1,030,246	1,017,616	1,031,887	1,066,887
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	714,891	699,543	728,822	750,483
Travel Transportation	2,000	0	2,000	2,040
General Government				
County Auditor's & Treasurer's Fees	15,395	14,948	15,700	16,014
Capital Outlay	330,533	182,929	350,000	385,500
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	1,062,819	897,420	1,096,522	1,154,037
Revenues over/(under) Expenditures	(32,573)	120,196	(64,635)	(87,150)
Beginning Unencumbered Balance *	158,420	125,847	155,720	91,085
Ending Cash Fund Balance	125,847	246,043	91,085	3,935
Estimated Encumbrances (outstanding at year end)	3,358	90,323	0	0
Estimated Ending Unencumbered Fund Balance	122,488	155,720	91,085	3,935

* Use Actual Cash Balance in Col. 2 and 3

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CITY OF AURORA

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2026
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SPECIAL REVENUE FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
22-Capital FEMA Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-Local Coronavirus Relief Fund	-	-	-	-	-	-	-
24-Revolving Loan Fund - CHIP Program	22,127	-	22,127	-	-	-	22,127
25-CHIP-Community Housing Improvement	13,433	-	13,433	-	-	-	13,433
26-Police Wireless 911	3,780	-	3,780	-	-	-	3,780
27-Streetscape Abatement Fund	-	-	-	-	-	-	-
28-Ohio Police Officer Training Fund	587	-	587	-	-	-	587
29-Parks & Lake Fund	-	-	-	-	-	-	-
30-Parks & Recreation Sponsorship Fund	3,781	4,500	8,281	-	5,500	5,500	2,781
40-Street Construction, Maint., & Repair	66,463	1,210,000	1,276,463	-	1,276,076	1,276,076	387
41-State Highway Improvement	216,139	88,450	304,589	-	111,180	111,180	193,409
42-Police DARE	-	-	-	-	-	-	-
43-Sunny Lake Oil Royalties	3,837	1,200	5,037	-	-	-	5,037
44-DWI Law Enforcement	8,933	400	9,333	-	2,500	2,500	6,833
45-Police Contraband Sales	2,302	-	2,302	-	-	-	2,302
46-Drug Fines, Enforcement, & Education	74,331	-	74,331	-	-	-	74,331
47-Safety Town	2,725	2,800	5,525	-	5,000	5,000	525
48-Medical Reserve	750,000	-	750,000	-	-	-	750,000
49-Opioid Settlement Fund	7,081	2,600	9,681	-	-	-	9,681
TOTAL SPECIAL REVENUE FUNDS	\$ 1,175,519	\$ 1,309,950	\$ 2,485,469	\$ -	\$ 1,400,256	\$ 1,400,256	\$ 1,085,213
DEBT SERVICE FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
10-BRF - Westerly WWTP	\$ 50,974	\$ -	\$ 50,974	\$ -	\$ -	\$ -	\$ 50,974
11-BRF - Water Tower	204	-	204	-	-	-	204
15-BRF - 98 Misc. Projects	-	-	-	-	-	-	-
20-SAF - Special Assessment Fund	50,944	-	50,944	-	-	-	50,944
21-SAF - Weston Woods Special Assmts	12,422	27,000	39,422	-	25,325	25,325	14,097
57-BRF - Bond Reserve	-	-	-	-	-	-	-

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CITY OF AURORA

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2026
				Personal Services	Other	Total	
TOTAL DEBT SERVICE FUNDS	\$ 114,543	\$ 27,000	\$ 141,543	\$ -	\$ 25,325	\$ 25,325	\$ 116,218
CAPITAL PROJECT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
52-City Operations Fund	\$ 100,111	\$ -	\$ 100,111	\$ -	\$ -	\$ -	\$ 100,111
54-Building & Grounds Fund	-	-	-	-	-	-	-
58-Parks & Rec. Land/Property Acq.	-	-	-	-	-	-	-
60-Capital Improvement	440,503	4,890,000	5,330,503	-	5,329,443	5,329,443	1,060
63-Public Space	128,776	60,000	188,776	-	-	-	188,776
65-Emergency Capital Fund	1,700,000	-	1,700,000	-	-	-	1,700,000
66-Road Programs	6,902	-	6,902	-	-	-	6,902
67-Aurora Lake Rd Capital Fund	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	\$ 2,376,291	\$ 4,950,000	\$ 7,326,291	\$ -	\$ 5,329,443	\$ 5,329,443	\$ 1,996,848
PROPRIETARY: ENTERPRISE FUNDS	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX	XXXXXXXX XXXXXXXX
70-Water Fund	\$ 2,475,371	\$ 3,110,129	\$ 5,585,500	\$ 785,028	\$ 2,500,152	\$ 3,285,180	\$ 2,300,320
71-Water Capital Fund	4,723,159	1,059,824	5,782,983	-	7,770	7,770	5,775,213
72-Sewer Fund	847,127	1,589,100	2,436,227	996,595	1,100,682	2,097,277	338,950
73-Sewer Capital	5,997,117	1,327,087	7,324,204	-	744,649	744,649	6,579,555
74-Septic Cleaning	500	-	500	-	-	-	500
75-Storm Water	23,045	263,000	286,045	207,647	77,622	285,269	776
76-Cemetery	7,239	80,500	87,739	52,123	35,316	87,439	300
77-Perpetual Care	60,725	4,200	64,925	-	7,000	7,000	57,925
78-Recreation	92,667	2,942,965	3,035,632	1,857,892	1,171,987	3,029,879	5,753
79-Stormwater Capital Fund	880	-	880	-	-	-	880
TOTAL ENTERPRISE FUNDS	\$ 14,227,830	\$ 10,376,805	\$ 24,604,635	\$ 3,899,285	\$ 5,645,178	\$ 9,544,463	\$ 15,060,172
INTERNAL SERVICE FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

REVISED

2025-091

CITY OF AURORA

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2026
				Personal Services	Other	Total	
TOTAL INTERNAL SERVICE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIDUCIARY:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TRUST & AGENCY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
80-Developer's Escrow	\$ 128,821	\$ 350,000	\$ 478,821	\$ -	\$ 220,000	\$ 220,000	\$ 258,821
81-Unclaimed Monies	7,705	3,000	10,705	-	3,332	3,332	7,373
82-Completion Deposits	68,723	140,000	208,723	-	150,000	150,000	58,723
83-Hotel/Motel Tax-Chamber of Commerce	27	60,000	60,027	-	60,000	60,000	27
84-Cascade Limited Deposit	13,600	-	13,600	-	-	-	13,600
86-Gas & Oil Deposits	-	-	-	-	-	-	-
90-Varsity Field Improvements	-	-	-	-	-	-	-
92-Performance Bonds	945,384	250,000	1,195,384	-	500,000	500,000	695,384
93-Topo Deposits	470,000	1,600,000	2,070,000	-	1,700,000	1,700,000	370,000
94-Bid Bond Refunds	-	20,000	20,000	-	20,000	20,000	-
95-State Building Fees	383	6,500	6,883	-	6,500	6,500	383
96-Veteran's Memorial	-	-	-	-	-	-	-
TOTAL TRUST & AGENCY FUNDS	\$ 1,634,643	\$ 2,429,500	\$ 4,064,143	\$ -	\$ 2,659,832	\$ 2,659,832	\$ 1,404,311
TOTAL FOR MEMORANDUM ONLY	\$ 19,528,827	\$ 19,093,255	\$ 38,622,082	\$ 3,899,285	\$ 15,060,034	\$ 18,959,319	\$ 19,662,763

REVISED

EXHIBIT IV

(Section 5705.29 Revised Code)

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.

REVISED

EXHIBIT V

(Section 5705.29 Revised Code)

List the amounts required for the payment of each judgement expected to be paid during the year being budgeted.

REVISED

EXHIBIT VI

* 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.

REVISED

2025-091

f.

Revised County Auditor's Form No. Aud 622 Rev. 4-88

Prepare in triplicate

On or before July 20th two copies of this Budget must be submitted to County Auditor

A301 Barrett Brothers Publishers
Form Prescribed by the Auditor of StateCity of Aurora
Portage County, Ohio
July 15, 2025

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget year beginning January 1, 2026, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed: 

Timothy Clymer

Title: Finance Director

SCHEDULE A

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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
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	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
01-GENERAL FUND	2,744,894				
12-PARK LAND ACQUISITION	388,860				
36-ROAD AND BRIDGE LEVY	603,064				
37-POLICE PROTECTION LEVY	131,926				
38-FIRE PROTECTION LEVY	190,560				
39-FIRE/PARAMEDIC LEVY	1,024,887				
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	5,084,191				

2025-09/ f.

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)
GENERAL FUND:		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
Current Expense Levy authorized by voters on / / , not to exceed years. Authorized under sect , R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION		
SPECIAL LEVY FUNDS:		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		
Fund, Levy authorized by voters on / / , not to exceed years. Authorized under section , R.C.		

2025-091 f.

CITY OF AURORA
FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL / GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	1,805,242	1,840,290	2,524,894	2,524,894
Tangible Personal Property Tax				
Municipal Income Tax	22,423,200	22,724,751	18,950,000	19,511,000
Other Local Taxes	462,161	432,895	330,000	330,000
Total Local Taxes	24,690,603	24,997,936	21,804,894	22,365,894
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	339,394	322,088	320,000	320,000
Estate Tax				
Cigarette Tax	219	219	200	200
Liquor and Beer Permits	17,193	24,928	20,000	20,000
Property Tax Allocation	225,696	231,345	220,000	220,000
Other State Shared Taxes and Permits				
Total State Shared Taxes and Permits	582,503	578,581	560,200	560,200
Other Intergovernmental Revenue				
Federal Grants or Aid				
State Grants or Aid	2,569	5,450	4,700	
Other Grants or Aid	7,500	7,500		
Total Intergovernmental Revenue	10,069	12,950	4,700	-
Special Assessments				
Interest Income	711,683	1,371,177	800,000	800,000
Charges for Services	157,926	90,597	101,066	104,384
Fines, Licenses, and Permits	496,979	520,625	387,000	387,000
Miscellaneous	320,798	341,291	235,597	235,597
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	12,758	53	138	332
Advances	50,000	50,000	-	-
Other Sources				
TOTAL REVENUE	27,033,319	27,963,209	23,893,595	24,453,407

2025-091 f.

CITY OF AURORA
FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL / GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	9,379,864	9,623,825	10,653,386	10,970,156
Travel Transportation	52,752	57,032	57,350	58,497
Contractual Services	177,883	155,646	186,000	189,720
Supplies and Materials	574,546	621,198	710,139	717,713
Capital Outlay				
Total Security of Persons and Property	10,185,045	10,457,701	11,606,875	11,936,086
Public Health Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Public Health Services				
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities				
Community Environment				
Personal Services	1,161,669	1,133,584	1,313,352	1,352,658
Travel Transportation	12,289	10,628	18,100	18,462
Contractual Services	132,789	185,101	252,900	244,338
Supplies and Materials	91,874	115,092	222,644	227,096
Capital Outlay				
Total Community Environment	1,398,622	1,444,405	1,806,996	1,842,554
Basic Utility Service				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

2025-091 f.

CITY OF AURORA
FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL / GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
EXPENDITURES (cont.)				
Transportation				
Personal Services	1,767,263	1,861,903	2,004,540	2,064,450
Travel Transportation	21,227	7,488	16,850	17,187
Contractual Services	536,898	485,157	674,900	688,398
Supplies and Materials	455,586	474,908	598,189	610,152
Capital Outlay				
Total Transportation	2,780,974	2,829,457	3,294,479	3,380,187
General Government				
Personal Services	1,646,608	1,648,886	1,740,813	1,790,698
Travel Transportation	21,407	17,801	31,985	32,625
Contractual Services	1,112,579	721,191	1,205,042	1,221,822
Supplies and Materials	130,231	146,362	244,070	248,441
Capital Outlay				
Total General Government	2,910,825	2,534,239	3,221,910	3,293,586
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	10,698,000	10,667,000	2,830,000	2,560,000
Advances	50,000	0	0	0
Contingencies	53,049	13,998	40,000	40,000
Other Uses of Funds	407,203	371,294	395,518	213,347
Total Other Uses of Funds	11,208,253	11,052,293	3,265,518	2,813,347
TOTAL EXPENDITURES	28,483,719	28,318,095	23,195,778	23,265,760
Revenues over/(under) Expenditures	(1,450,400)	(354,886)	697,817	1,187,647
Beginning Unencumbered Balance *	15,769,077	14,318,677	13,301,755	13,499,571
Ending Cash Fund Balance	14,318,677	13,963,791	13,999,571	14,687,218
Estimated Encumbrances (outstanding at year end)	710,823	662,036	500,000	500,000
Estimated Ending Unencumbered Fund Balance	13,607,854	13,301,755	13,499,571	14,187,218
* Use Actual Cash Balance in Col. 2 & 3				

2025-09/ f.

CITY OF AURORA

EXHIBIT II

FUND NAME: PARK LAND ACQUISITION, Fund #12

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / DEBT SERVICE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	338,486	345,063	345,860	345,860
Intergovernmental Revenues				
State Property Tax Allocation	42,319	43,379	43,000	43,000
TOTAL REVENUE	380,804	388,442	388,860	388,860
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Debt Service				
Principal	320,000	335,000	345,000	360,000
Interest	63,238	52,038	40,313	27,375
General Government				
Auditor/Treasurer Fees	5,872	5,771	6,500	6,500
Other Uses				
TOTAL EXPENDITURES	389,110	392,808	391,813	393,875
Revenues over/(under) Expenditures	(8,305)	(4,366)	(2,953)	(5,015)
Beginning Unencumbered Balance *	439,805	431,499	427,133	424,180
Ending Cash Fund Balance	431,499	427,133	424,180	419,165
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	431,499	427,133	424,180	419,165

* Use Actual Cash Balance in Col. 2 and 3

2025-091 f.

CITY OF AURORA
FUND NAME: ROAD AND BRIDGE LEVY, Fund #36
FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

EXHIBIT II

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	521,064	529,026	541,064	543,064
Intergovernmental Revenues				
State Property Tax Allocation	62,589	63,883	62,000	60,000
State Grants/Loans	98,508	326,100		
Other Financing Sources		6,311		
Transfers	100,000	235,000		
Advances				
TOTAL REVENUE	782,161	1,160,319	603,064	603,064
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Transportation				
Street Construction & Reconstruction	702,489	1,360,517	575,000	600,000
Debt Service				
Principal	39,107	35,014	35,014	30,920
General Government				
County Auditor's & Treasurer's Fees	9,045	8,796	9,200	9,200
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	750,642	1,404,326	619,214	640,120
Revenues over/(under) Expenditures	31,519	(244,007)	(16,150)	(37,056)
Beginning Unencumbered Balance *	393,711	425,230	116,189	100,039
Ending Cash Fund Balance	425,230	181,223	100,039	62,983
Estimated Encumbrances (outstanding at year end)	0	65,033	0	0
Estimated Ending Unencumbered Fund Balance	425,230	116,189	100,039	62,983

* Use Actual cash Balance in Col. 2 and 3

2025-091 f.

CITY OF AURORA

EXHIBIT II

FUND NAME: POLICE LEVY, Fund #37

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	114,872	116,736	120,926	121,926
Intergovernmental Revenues				
State Property Tax Allocation	11,221	11,453	11,000	10,000
TOTAL REVENUE	126,093	128,189	131,926	131,926
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	100,000	100,000	100,000	100,000
General Government				
County Auditor's & Treasurer's Fees	1,938	1,869	2,100	2,100
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	101,938	101,869	102,100	102,100
Revenues over/(under) Expenditures	24,155	26,320	29,826	29,826
Beginning Unencumbered Balance *	216,970	241,124	267,444	297,270
Ending Cash Fund Balance	241,124	267,444	297,270	327,096
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	241,124	267,444	297,270	327,096

* Use Actual Cash Balance in Col. 2 and 3

2025-091 f.

CITY OF AURORA

EXHIBIT II

FUND NAME: FIRE PROTECTION LEVY, Fund #38

FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	165,940	168,608	174,560	175,560
Intergovernmental Revenues				
State Property Tax Allocation	16,210	16,542	16,000	15,000
Miscellaneous				
Other Financing Sources				
Transfers	102,000			
TOTAL REVENUE	284,150	185,150	190,560	190,560
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	0	0	0	0
General Government				
County Auditor's & Treasurer's Fees	2,800	2,699	3,100	3,100
Capital Outlay	400,000		520,000	0
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	402,800	2,699	523,100	3,100
Revenues over/(under) Expenditures	(118,649)	182,450	(332,540)	187,460
Beginning Unencumbered Balance *	295,461	176,811	359,261	26,721
Ending Cash Fund Balance	176,811	359,261	26,721	214,181
Estimated Encumbrances (outstanding at year end)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	176,811	359,261	26,721	214,181

* Use Actual Cash Balance in Col. 2 and 3

2025-091 f.

CITY OF AURORA
FUND NAME: FIRE/PARAMEDIC LEVY, Fund #39
FUND TYPE/CLASSIFICATION: GOVERNMENTAL / SPECIAL REVENUE

EXHIBIT II

To be used for any fund receiving property tax revenue except the General Fund

DESCRIPTION (1)	FOR 2023 ACTUAL (2)	FOR 2024 ACTUAL (3)	CURRENT YEAR ESTIMATED FOR 2025 (4)	BUDGET YEAR ESTIMATED FOR 2026 (5)
REVENUE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Local Taxes				
General Property Tax - Real Estate	886,252	899,599	919,887	922,887
Intergovernmental Revenues				
State Property Tax Allocation	105,830	108,017	105,000	102,000
State Grants				
Federal Grants		0		
Contributions & Donations	10,000	10,000	7,000	7,000
Other Miscellaneous Revenue	28,163	0		35,000
TOTAL REVENUE	1,030,246	1,017,616	1,031,887	1,066,887
EXPENDITURES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(Identify each program and object code at the same level shown on Exhibit I)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(PROGRAM) (OBJECT)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Security of Persons & Property				
Personal Services	714,891	699,543	728,822	750,483
Travel Transportation	2,000	0	2,000	2,040
General Government				
County Auditor's & Treasurer's Fees	15,395	14,948	15,700	16,014
Capital Outlay	330,533	182,929	350,000	385,500
All Other Uses				
Other Uses				
TOTAL EXPENDITURES	1,062,819	897,420	1,096,522	1,154,037
Revenues over/(under) Expenditures	(32,573)	120,196	(64,635)	(87,150)
Beginning Unencumbered Balance *	158,420	125,847	155,720	91,085
Ending Cash Fund Balance	125,847	246,043	91,085	3,935
Estimated Encumbrances (outstanding at year end)	3,358	90,323	0	0
Estimated Ending Unencumbered Fund Balance	122,488	155,720	91,085	3,935
* Use Actual Cash Balance in Col. 2 and 3				

2025-091
f.

CITY OF AURORA

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2026
				Personal Services	Other	Total	
GOVERNMENTAL:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
SPECIAL REVENUE FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
22-Capital FEMA Grant Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23-Local Coronavirus Relief Fund	-	-	-	-	-	-	-
24-Revolving Loan Fund - CHIP Program	22,127	-	22,127	-	-	-	22,127
25-CHIP-Community Housing Improvement	13,433	-	13,433	-	-	-	13,433
26-Police Wireless 911	3,780	-	3,780	-	-	-	3,780
27-Streetscape Abatement Fund	-	-	-	-	-	-	-
28-Ohio Police Officer Training Fund	587	-	587	-	-	-	587
29-Parks & Lake Fund	-	-	-	-	-	-	-
30-Parks & Recreation Sponsorship Fund	3,781	4,500	8,281	-	5,500	5,500	2,781
40-Street Construction, Maint., & Repair	66,463	1,210,000	1,276,463	-	1,276,076	1,276,076	387
41-State Highway Improvement	216,139	88,450	304,589	-	111,180	111,180	193,409
42-Police DARE	-	-	-	-	-	-	-
43-Sunny Lake Oil Royalties	3,837	1,200	5,037	-	-	-	5,037
44-DWI Law Enforcement	8,933	400	9,333	-	2,500	2,500	6,833
45-Police Contraband Sales	2,302	-	2,302	-	-	-	2,302
46-Drug Fines, Enforcement, & Education	74,331	-	74,331	-	-	-	74,331
47-Safety Town	2,725	2,800	5,525	-	5,000	5,000	525
48-Medical Reserve	750,000	-	750,000	-	-	-	750,000
49-Opioid Settlement Fund	7,081	2,600	9,681	-	-	-	9,681
TOTAL SPECIAL REVENUE FUNDS	\$ 1,175,519	\$ 1,309,950	\$ 2,485,469	\$ -	\$ 1,400,256	\$ 1,400,256	\$ 1,085,213
DEBT SERVICE FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
10-BRF - Westerly WWTP	\$ 50,974	\$ -	\$ 50,974	\$ -	\$ -	\$ -	\$ 50,974
11-BRF - Water Tower	204	-	204	-	-	-	204
15-BRF - 98 Misc. Projects	-	-	-	-	-	-	-
20-SAF - Special Assessment Fund	50,944	-	50,944	-	-	-	50,944
21-SAF - Weston Woods Special Assmts	12,422	27,000	39,422	-	25,325	25,325	14,097
57-BRF - Bond Reserve	-	-	-	-	-	-	-

2025-091 f.

CITY OF AURORA

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2026	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2026
				Personal Services	Other	Total	
TOTAL INTERNAL SERVICE FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIDUCIARY:	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TRUST & AGENCY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
80-Developer's Escrow	\$ 128,821	\$ 350,000	\$ 478,821	\$ -	\$ 220,000	\$ 220,000	\$ 258,821
81-Unclaimed Monies	7,705	3,000	10,705	-	3,332	3,332	7,373
82-Completion Deposits	68,723	140,000	208,723	-	150,000	150,000	58,723
83-Hotel/Motel Tax-Chamber of Commerce	27	60,000	60,027	-	60,000	60,000	27
84-Cascade Limited Deposit	13,600	-	13,600	-	-	-	13,600
86-Gas & Oil Deposits	-	-	-	-	-	-	-
90-Varsity Field Improvements	-	-	-	-	-	-	-
92-Performance Bonds	945,384	250,000	1,195,384	-	500,000	500,000	695,384
93-Topo Deposits	470,000	1,600,000	2,070,000	-	1,700,000	1,700,000	370,000
94-Bid Bond Refunds	-	20,000	20,000	-	20,000	20,000	-
95-State Building Fees	383	6,500	6,883	-	6,500	6,500	383
96-Veteran's Memorial	-	-	-	-	-	-	-
TOTAL TRUST & AGENCY FUNDS	\$ 1,634,643	\$ 2,429,500	\$ 4,064,143	\$ -	\$ 2,659,832	\$ 2,659,832	\$ 1,404,311
TOTAL FOR MEMORANDUM ONLY	\$ 19,528,827	\$ 19,093,255	\$ 38,622,082	\$ 3,899,285	\$ 15,060,034	\$ 18,959,319	\$ 19,662,763

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.

List the amounts required for the payment of each judgement expected to be paid during the year being budgeted.

* 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.

**CITY OF AURORA
OHIO
PUBLIC HEARING NOTICE**

The Council of the City of Aurora shall conduct a Public Hearing regarding the following Ordinance:

2025-091 entitled:

AN ORDINANCE APPROVING AND ADOPTING THE TAX BUDGET OF THE CITY OF AURORA FOR THE CALENDAR YEAR 2026, AND DECLARING AN EMERGENCY AS THE BUDGET MUST BE ADOPTED BY JULY 15, 2025 IN ORDER TO COMPLY WITH OHIO REVISED CODE 5705.28

The Hearing will be held at 6:00 p.m. on Monday, June 9, 2025, in Council Chambers of Aurora City Hall, 130 South Chillicothe Road; Aurora, Ohio. Copies of the Ordinances are available in the Clerk of Council's Office at 130 South Chillicothe Road; Aurora, Ohio 44202.

An opportunity will be afforded to anyone who wishes to comment on this subject.

By order of City Council of the City of Aurora, Ohio.

Marie Lawrie, MMC
Clerk of Council

Record Courier: Wednesday, May 28, 2025

Online at www.auroraoh.com:

Wednesday, May 28, 2025

Account Number:	476456
Customer Name:	Aurora, City Of
Customer Address:	Aurora, City Of 130 S Chillicothe RD Marie Lawrie Aurora OH 44202-6800
Contact Name:	"Aurora, City Of"
Contact Phone:	3309958642
Contact Email:	
PO Number:	

Date:	05/22/2025
Order Number:	11343613
Prepayment Amount:	\$ 0.00

Column Count:	1.0000
Line Count:	44.0000
Height in Inches:	4.5600

Print

Product	#Insertions	Start - End	Category
KNT Record Courier	1	05/28/2025 - 05/28/2025	Public Notices
KNT record-courier.com	1	05/28/2025 - 05/28/2025	Public Notices

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$43.00
Tax Amount	\$0.00
Service Fee 3.99%	\$1.72
Cash/Check/ACH Discount	-\$1.72
Payment Amount by Cash/Check/ACH	\$43.00
Payment Amount by Credit Card	\$44.72

Order Confirmation Amount	\$43.00
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Ad Preview

CITY OF AURORA OHIO

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Record Courier: Wednesday, May 28, 2025

Online at

www.auroraoh.com:

Wednesday, May 28, 2025

#11343613; 5/28/2025

2025-091

LOCALIQ

The Alliance Review | Ashland Times Gazette
The Daily Jeffersonian | Record-Courier
The Daily Record | The Repository
The Times-Reporter | The Independent
Akron Beacon Journal | Columbus Dispatch

PO Box 630599 Cincinnati, OH 45263-0599

AFFIDAVIT OF PUBLICATION

"Aurora, City Of"
Marie Lawrie
Aurora, City Of
130 S Chillicothe RD
Aurora OH 44202-6800

STATE OF OHIO, COUNTY OF PORTAGE

The Record Courier, a newspaper printed and published in the city of Kent, and of general circulation in the County of Portage, State of Ohio, and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issue dated:

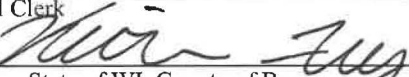
05/28/2025

and that the fees charged are legal.

Sworn to and subscribed before on 05/28/2025



Legal Clerk



Notary, State of WI, County of Brown

3.7.27

My commission expires

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#11343613; 5/28/2025

KAITLYN FELTY
Notary Public
State of Wisconsin

f.

LEGISLATIVE ACTION WORKSHEET

1. DEPARTMENT OR SPONSOR: Finance

2025-091

2. EXPLAIN THE ISSUE REQUIRING COUNCIL APPROVAL:

Requesting council to adopt the Tax Budget for the budget year beginning January 1, 2026
and authorize its submission to the Portage County Auditor.

The Tax Budget is a tool used by the County and is prepared utilizing estimates from our
five-year forecast. It is not intended to represent actual budgetary proposals from the
administration.

Note: This will require a public hearing scheduled for June 9, 2025

3. DATE THIS NEEDS TO BE IN EFFECT (ASAP IS NOT SUFFICIENT): 7/15/2025

4. DATE TO APPEAR ON COMMITTEE OF WHOLE AGENDA: 5/27/2025

5/27/2025 1st Read
6/9/2025 2nd Read
+ Public Hearing

5. DATE TO APPEAR ON COUNCIL AGENDA: 5/27/2025

6. READINGS – COUNCIL ACTION ON: ☐ FIRST ☐ SECOND ☒ THIRD

6/23/2025 3rd Read

7. DOES LEGISLATION NEED TO INCLUDE AN EMERGENCY CLAUSE? ☒ Yes ☐ No IF YES, WHY?

(TO BE EFFECTIVE UPON PASSAGE BY COUNCIL AND SIGNING BY THE MAYOR)

+ ADOPTED,
as amended
(attachment
only)

In order to submit the required documents to the Portage County Auditor prior to July 15, 2025.

8. ARE FUNDS NEEDED? ☐ Yes ☒ No

9. IF FUNDS ARE NEEDED, ARE THEY BUDGETED? ☐ Yes ☐ No

10. INDICATE THE BUDGET LINE ITEM/FUND (NAME & NUMBER) FROM WHICH THEY WILL BE TAKEN:

11. IF THERE ARE ATTACHMENTS RELATIVE TO THIS ISSUE, PLEASE ATTACH

WORKSHEET PREPARED BY: Timothy Clymer

APPROVED BY: [Signature]

MAYOR APPROVAL: [Signature]
5/21/25

THIS FORM ALONG WITH SUPPORTING DOCUMENTS MUST BE SUBMITTED TO
THE CLERK OF COUNCIL'S OFFICE NO LATER THAN THE WEDNESDAY
BEFORE THE COMMITTEE OF THE WHOLE MEETING