

Mark A. Cegelka  
Office of Mayor

# Village of Glenwillow

## 2012 Community Financial Report

Dear Residents and Members of the Business Community:

I believe that maintaining frequent communications with our citizens is key to a successful government. As the financial difficulties at the State and Federal levels create havoc on local governments, I find it imperative that we share with you the financial condition of the Village. This 2012 Community Financial Report is being distributed to all Village residents and businesses in an effort to provide a transparent view of the sources and uses of Village funds.



As the former Treasurer for the Village, I know the importance of efficient and prudent spending; and, as Mayor, I promise to continue our efforts to maximize the resources of the Village.

Similar to last year's report, the 2012 Community Financial Report is designed to inform you of Village revenues and expenses for both operating and capital purposes. It also provides a brief summary of significant projects that were recently completed, or are scheduled for completion in the near future within the Village.

Notable achievements in 2011 and to be completed in 2012/2013 include:

- Q Received a \$5,000 grant from the Cleveland Indians to repair baseball fields in the Donald N. Payne Athletic Complex and a grant from the Cuyahoga County Department in the amount of \$35,000 for the baseball field construction
- Q Received a \$5,000 Municipal Energy Program Grant to perform an energy audit at the Village Hall, Building Department and other Village facilities
- Q Received a \$50,000 NOPEC Powering Our Communities Grant to perform energy conservation measures on Village buildings. Funds were used for new energy efficient roofs and insulation on the Village Hall and Building Department
- Q Received a \$353,000 Ohio Issue 1 Grant plus a \$353,000 no interest loan to perform realignment and traffic signal improvements at Richmond Road and Broadway Avenue
- Q Construction to renovate the Austin Powder Bridge is scheduled for June 2012
- Q Numerous street repairs and curbing projects have been completed throughout the Village, using both Village resources and grant funding.
- Q Received a \$166,500 Ohio Issue 1 Grant plus a \$166,500 no interest loan to perform the installation of sanitary sewers in portions of the Pergl Road subdivision.

Both the Village Council and I believe this financial report is an important instrument in providing the residents of Glenwillow with accountability as to the financial matters of the Village and a better understanding of how your tax dollars are being utilized. I encourage you to contact my office with any questions or concerns.

Be assured that the Council and I are working diligently to make Glenwillow a community that you are proud to call home. Please know that I am privileged to serve as your Mayor.

Sincerely,

Mark A. Cegelka, Mayor  
[www.glenwillow-oh.gov](http://www.glenwillow-oh.gov)

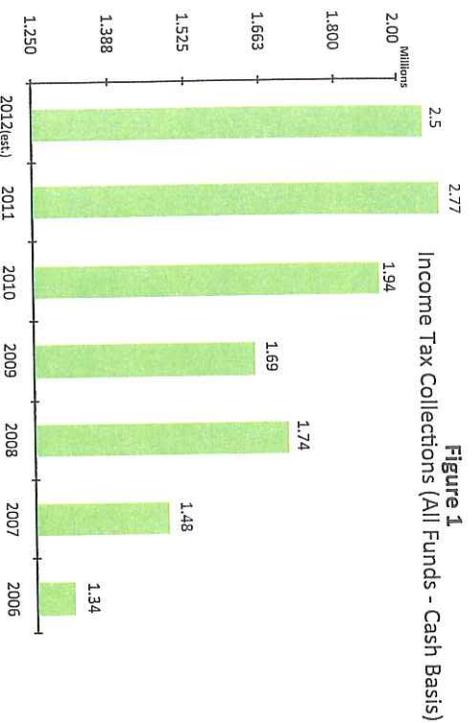


Honoring the Past - Welcoming the Future

## Revenue from Income Tax Collections

Income tax collections are the Village's primary source of revenue for all essential services. Every department within the Village relies on income tax collections for some portion of their funding. The Village of Glenwillow collects a 2.0% income tax on earned income within the Village, which is applied to gross salaries, wages, personal services, compensation and net income of for-profit organizations that conduct business in Glenwillow. Village of Glenwillow residents are generally required to pay income taxes on income they earn outside the Village, but are given 100% credit for income taxes paid to the municipality(s) in which they work. (See Figure 2)

2012 income tax collections are projected to be slightly lower than 2011 levels, based upon first quarter 2012 collections. The Village will closely monitor these collections throughout the year.



**Figure 2**  
 As an example, Glenwillow residents who work in the following communities do not pay any additional income tax to the Village of Glenwillow.

Cleveland	Solon
Akron	Beachwood
Macedonia	Bedford Heights
Twinsburg	Oakwood
Walton Hills	Orange

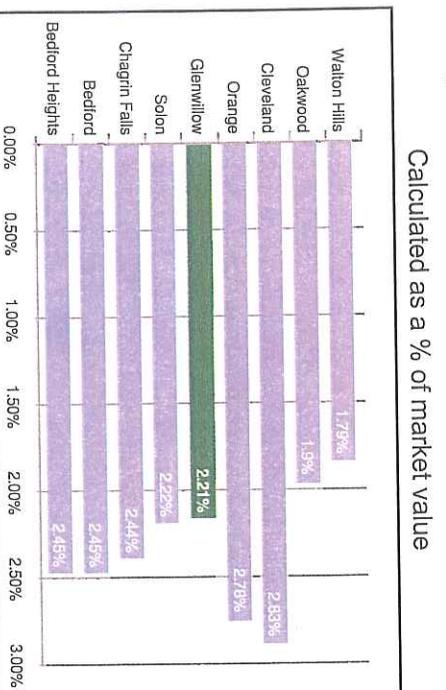
## Distribution of Glenwillow Property Tax

The fundamental difference between the Village of Glenwillow and the Solon School District is the main funding source used by each entity for operating purposes. The Village of Glenwillow primarily relies on income tax revenues. Solon School's main source of funding is property taxes. However, property taxes are still a significant and vital component of Glenwillow's funding sources.

Property tax in Glenwillow is based on the County-assigned value of all parcels of land and buildings within each taxing district. The assignment of value is administered by the Cuyahoga County Auditor's Office. The County Auditor determines an assessed value, which is 35% of the appraised market value for each parcel.

For tax collection year 2012, a homeowner in Glenwillow will pay 2.21% of the market or County appraised value of their home in property taxes.

Figure 3 shows comparative tax rates for tax collection year 2012 for surrounding communities in Cuyahoga County.



**Figure 3 – Residential Property Tax Rates**  
 Calculated as a % of market value

A simple percentage is used to estimate total property tax for a property. The property tax is calculated by multiplying the market value of the property by the percentage applicable to the taxing district. See Figure 4 for a sample property tax calculation for the Village of Glenwillow.

**Figure 4 - Sample Property Tax Calculation for Village of Glenwillow**

$$\begin{aligned} \text{Market Value of Property} &= \$100,000 \\ \text{Glenwillow Tax Rate} &= 2.21\% \\ \$100,000 \times 2.21\% &= \$2,210 \end{aligned}$$

These taxes will be allocated in the percentages detailed in Figure 5.

**Figure 5 – Recipients of Glenwillow Property Tax**

Solon Schools	66.8%	County Library	3.4%	Cuyahoga County	25.2%	Village of Glenwillow	4.6%
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### Allocation of Property Taxes

Village of Glenwillow	4.6%	\$	101.66
Solon Schools	66.8%	\$	1,476.28
Cuyahoga County	25.2%	\$	556.92
County Library	3.4%	\$	75.14
		<u>100.0%</u>	<u>\$ 2,210.00</u>

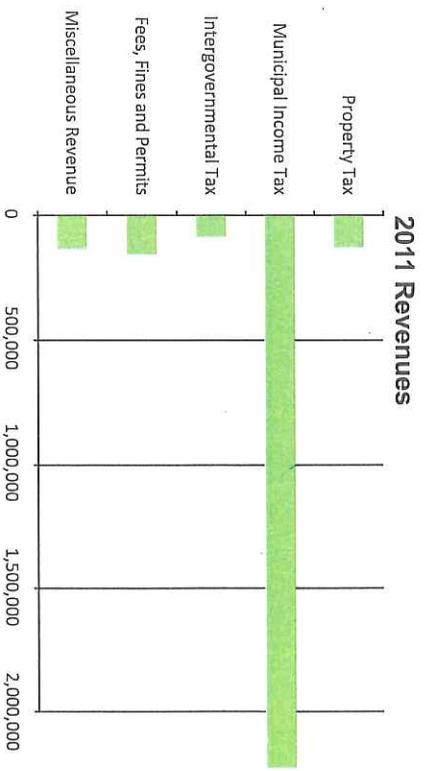
## Village of Glenwillow General Fund - Revenue and Expenditures

The following is a summary of the Village's financial position and operations for fiscal years ended December 31, 2011 and December 31, 2010. The General Fund accounts for the majority of revenues and expenditures associated with basic operations of the Village. In the Village of Glenwillow, most services and operations are reported in the General Fund (see tables and charts below).

### Where the Money Comes From...

#### Revenues by Category

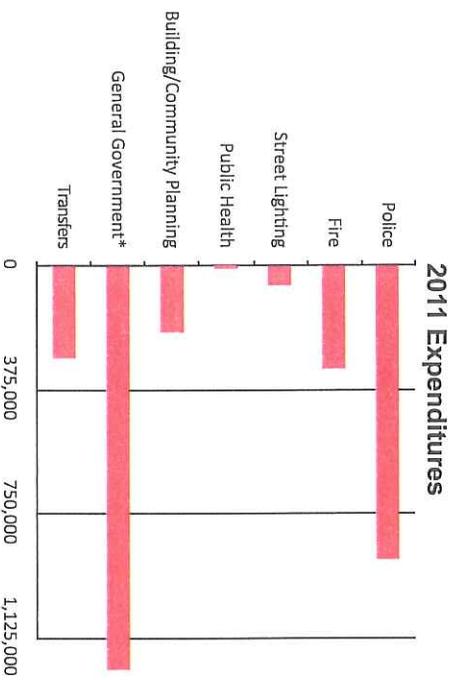
Revenue - General Fund	2011	2010
Property Tax	148,733	174,517
Municipal Income Tax	2,497,810	1,750,379
Intergovernmental Tax	130,233	175,520
Fees, Fines and Permits	190,403	424,104
Miscellaneous Revenue	168,587	134,783
<b>Total General Fund Revenue</b>	<b>\$3,135,766</b>	<b>\$2,659,303</b>



### Where the Money Goes...

#### Expenditures by Function

Expenditures - General Fund	2011	2010
Police	831,048	785,009
Fire	203,500	86,154
Street Lighting	45,705	30,536
Public Health	9,080	12,724
Building/Community Planning	181,178	176,103
General Government*	1,222,164	1,054,273
Transfers/Advances	280,000	200,000
<b>Total General Fund Expenditures</b>	<b>\$2,777,675</b>	<b>\$2,344,799</b>
General Fund Year-End Reserve Balance	<b>\$1,319,314</b>	<b>\$961,224</b>



\*General Government category includes departments such as: Council, Mayor's Office, Land and Buildings, Law, Mayor's Court, Finance Office, along with other Boards and Commissions.

### ⇒ How much money does Glenwillow contribute to the Solon Schools?

In 2012, Glenwillow residents and businesses will provide nearly \$2.7 million in property taxes and approximately \$677,500 in employer withheld income taxes to the funding of Solon Schools. The property taxes are paid from all property owners in the Village which includes commercial and residential. The income tax paid to Solon Schools is the result of tax sharing agreements executed between the Village of Glenwillow and Solon Schools as incentive to attract new business to Glenwillow. These amounts are likely to increase slightly in future years.

Currently, there are 193 children living in Glenwillow attending Solon Schools (K-12).

## Project Highlights

### Pergl Road Sanitary Sewer Project

The Village has received a grant and a 0% interest loan from the State of Ohio to pay for the project. This project will be completed in 2 phases. We are currently applying for additional financial assistance for Phase II and hope to receive word soon about additional funds for this project.

### Broadway/Richmond Road Realignment

After a number of years of planning, it appears the Richmond/Broadway Road Intersection Realignment will finally move forward in 2012. As this intersection is used by many of the Village's businesses and residents, the Village has taken the lead in the portion of the project to be completed in Cuyahoga County. The portion of the realignment within Cuyahoga County has an estimated construction cost of \$885,000. The Village of Glenwillow has initiated the planning process for the design phase. The Village, in conjunction with Oakwood Village, has been awarded 80% of the project cost through an Ohio Public Works Commission (OPWC) grant/loan application. Efforts are being made to apply for additional funding through other agencies for the balance of the anticipated cost of this project.

### Ball Field Improvements

In addition to the playground facilities installed as part of the Community Development Block Grant at the Donald N. Payne Athletic Complex, the Village is continuing to improve its outdoor facilities for residents. The Village received a grant to improve the existing ball field. The improvement will allow the field to be used by three different types of leagues - little league, softball and baseball. The improvement will include a dirt infield, marked base pads, improved drainage, bleachers and chain link fencing. The field should be completed by spring of 2012.

### Austin Powder Bridge Repair

In 2012, the Cuyahoga County Engineer will completely replace the Austin Powder Bridge. The cost to replace the bridge is estimated at \$925,000. The Village of Glenwillow's share of the project is approximately \$35,000. The project is scheduled to be completed in 2012.

County Project-  
2012



Please visit our redesigned website for up-to-date Village information.  
[www.glenwillow-oh.gov](http://www.glenwillow-oh.gov)



Village of  
**Glenwillow**

Honoring the Past - Welcoming the Future



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## ANNOUNCEMENTS

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- ▶ Animal Warden Support
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- ▶ **FOR BUSINESSES**
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  - ▶ Electric Service
  - ▶ Phone Service
  - ▶ Cable, Phone & Internet

**VILLAGE OF  
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## DEMOGRAPHICS

- Population: 923 (2010)
- Residents' Average Age: 36
- Median Income: \$68,125
- Land Mass: 2.5 sq. miles
- Housing Units: 294
- Median Housing Value: \$250,000
- Owner Occupied Homes: 88.1%

Village of Glenwillow 2010 Census Statistics		
Race	Number	Percent
White	530	57.4%
Black	265	28.7%
American Indian and Alaska Native	2	0.2%
Asian	96	10.4%
Native Hawaiian and other Pacific Islander	0	0.0%
Other races	3	0.3%
Multi-race	27	2.9%
Hispanic	10	1.1%



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