

Mark A. Cegelka  
Office of Mayor

# Village of Glenwillow

## 2015 Community Financial Report

Dear Residents:

Each year we prepare this Annual Report to keep you informed as to the financial condition of the Village. There is always a balancing act between the revenues available to the Village and the expenditures needed for road repairs, snow and ice removal and other amenities to maintain and make improvements. When considering each project, Council and I seriously consider the impact to the budget versus the improvement it will make to the Village.



I am happy to say that we have seen an improvement in revenues collected last year. My staff and I have been working diligently to increase our business community. We have worked together with our partners of JobsOhio, TeamNeo and Greater Cleveland Partnership to provide information, incentives or other details to encourage business owners, developers and/or site selectors to consider locating in Glenwillow. We try to do whatever we can to help our businesses succeed. Last summer, we were named a finalist for an Economic Development award from Inside Business for our work with Royal Appliance / TTI Floor Care expansion. In 2014, five new businesses opened their doors in Glenwillow: Glazer's Inc., headquartered in Dallas, Texas; Core-Mark Holding, Inc. headquartered in San Francisco, California; Wine Direct, headquartered in Napa Valley, California along with Co-AX Technology from Solon and Edwards Vacuum from Strongsville. These businesses are a great addition to our community, as collectively, they have added 720 jobs to our workforce. Interest from potential new businesses has increased which we hope will generate new companies to locate here in 2015.

We have accomplished a lot over the last twelve months due to the contributions, cooperation and commitment of Village Council and my staff. Without them, none of these projects could have been accomplished. The Village is always actively seeking grants from a variety of local and state sources so that our money goes as far as possible. Just about all grants we receive require a local match of either cash or in-kind services. By receiving grants, we can stretch our budget to complete more projects and make improvements.

Below is a summary of what projects were accomplished in 2014:

- Q Constructed a salt storage facility on Village property located on Pettibone Road in order to retrieve salt quickly for road crews. By having our own facility, the Village is also able to take advantage of reduced salt prices;
- Q The Pettibone Road "S" curve has been improved with widening and storm-water drainage heading east into Solon. This project improves the safety in that area;
- Q Completed Phase I and II of the Pergl Road Subdivision Sanitary Sewer Project in 2013. The roads in the Pergl Rd. subdivision were resurfaced in 2014. Depending on funding available, Phase III of the Sanitary Sewer Project is planned for 2016;
- Q Installed new entrance signs and gateways into the Village with additional landscaping and beautiful flower baskets throughout the Village Center area and along the bridges;
- Q Partnered with the Village of Oakwood to complete the landscaping in the center of the round-a-bout. Look for the cascading fountain this spring;
- Q Partnered with the Western Reserve Land Conservancy to create a new 17.5 acre park and protect a half-mile of Tinker's Creek. The property being used in this project is the property the Village acquired on the east side of Richmond Road with funding from the Clean Ohio Green Space Conservation Program;
- Q Acquired the 10 acre parcel of land at the end of Bond Street. At this time, part of the property is planned for trailhead parking for the proposed multi-purpose trail along Tinker's Creek;
- Q Acquired 3 acres of land on Richmond Road for the purposes of storm water management;

2014 brought many changes to Village Hall. We welcomed our new Police Chief Michael Megyesi as our long-time Police Chief Robert Hagquist announced his retirement. Chief Megyesi has been part of the Village Police Department for 15 years and is extremely qualified for this position. He previously served in the Maple Heights Police Department for 30 years. I am confident that the Police Department under the leadership of Chief Megyesi will continue the high level of exemplary service we had under Chief Hagquist. Sadly, our Village lost two of our officials, long-time Council Member, John A. Baca and Planning Commission member Dr. James Lasch both passed away. Their contribution to the development of our community will be felt for many years to come.



It is a privilege to serve as the Mayor of Glenwillow and I take seriously the trust you have placed in me. I am open to your comments and feedback about our projects and work, so feel free to contact me at any time.

Sincerely,  
*Mark A. Cegelka*

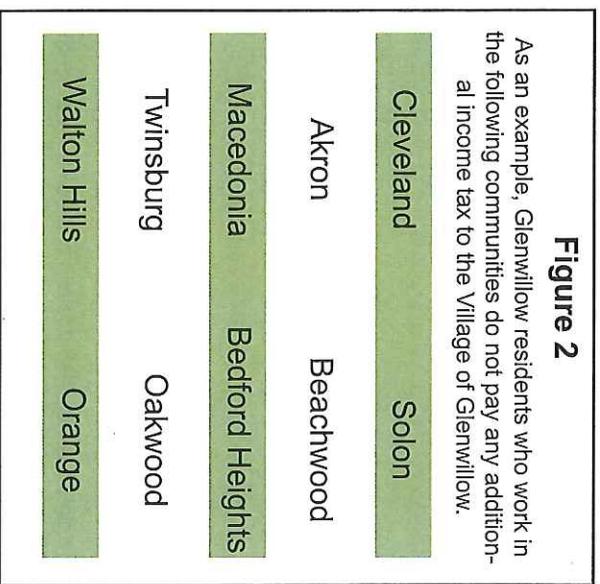
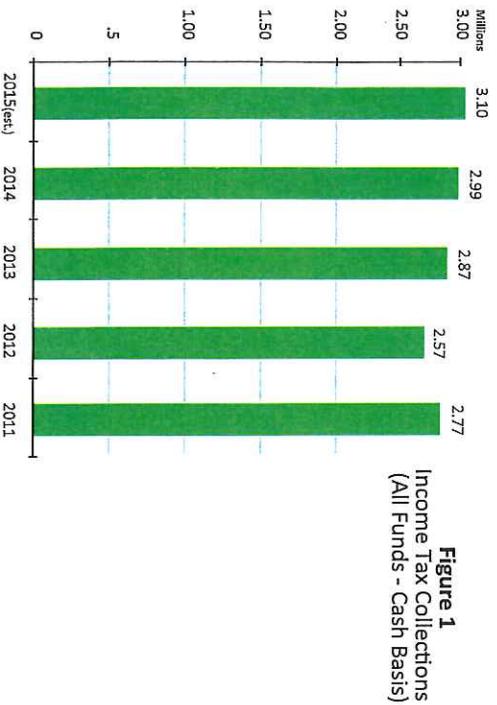
Mark A. Cegelka, Mayor  
www.glenwillow-oh.gov

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](#))

2015 income tax collections are projected to be slightly higher than 2014 levels, based upon first quarter 2015 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.

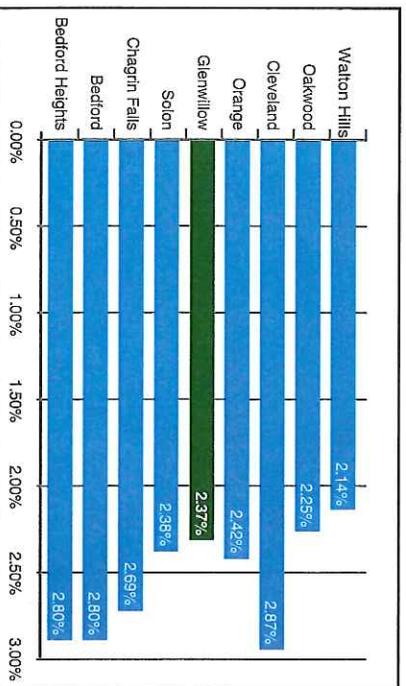
## Distribution of Glenwillow Property Tax

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 2015, a homeowner in Glenwillow will pay 2.37% of the market or County appraised value of their home in property taxes.

Figure 3 shows comparative tax rates for tax collection year 2015 for surrounding communities in Cuyahoga County.



### Sample Calculation and Use of Property Tax

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**

$$\begin{aligned} \text{Market Value of Property} &= \$100,000 \\ \text{Glenwillow Tax Rate} &= 2.37\% \\ \$100,000 \times 2.37\% &= \$2,370 \end{aligned}$$

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

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

Recipient	Percentage	Village of Glenwillow
Solon Schools	69.20%	
Cuyahoga County Library	2.89%	
Cuyahoga County	24.10%	
Village of Glenwillow	3.81%	\$ 90.30

### Allocation of Property Taxes

Recipient	Percentage	Amount
Village of Glenwillow	3.81%	\$ 90.30
Solon Schools	69.20%	\$ 1,640.04
Cuyahoga County	24.10%	\$ 571.17
County Library	2.89%	\$ 68.49
<b>Total</b>	<b>100.00%</b>	<b>\$ 2,370.00</b>

## Village of Glenwillow General Fund - Revenue and Expenditures

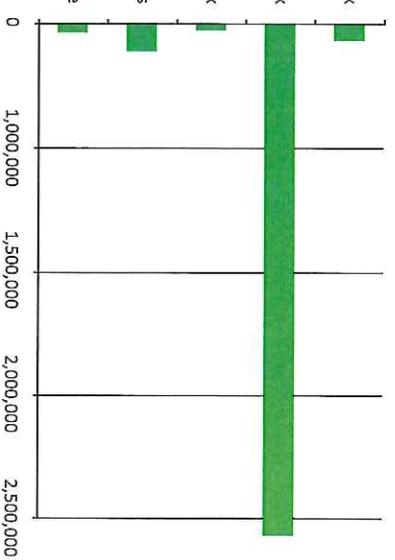
The following is a summary of the Village's financial position and operations for fiscal years ended December 31, 2014 and December 31, 2013. The General Fund accounts for the majority of revenues and expenditures associated with basic operations of the Village. In the Village of Glenwillow, most services and operations are reported in the General Fund (see tables and charts below).

### Where the Money Comes From...

#### Revenues by Category

Revenue - General Fund	2014	2013
Property Tax	183,245	161,224
Municipal Income Tax	2,698,965	2,581,093
Intergovernmental Tax	20,629	18,075
Fees, Fines and Permits	224,859	134,636
Miscellaneous Revenue	262,031	165,719
Transfers/Advances	108,000	536,200
<b>Total General Fund Revenue</b>	<b>\$3,497,738</b>	<b>\$3,596,947</b>

2014 Revenues

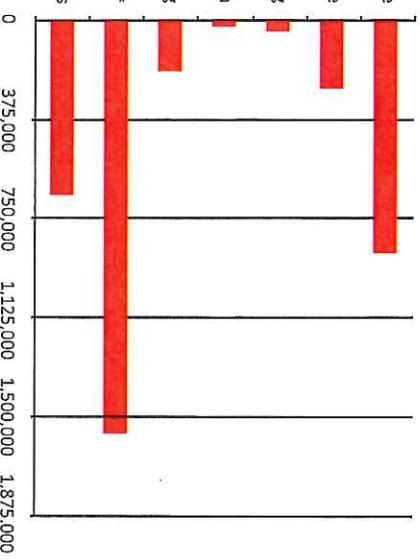


### Where the Money Goes...

#### Expenditures by Function

Expenditures - General Fund	2014	2013
Police	864,342	813,605
Fire	216,784	210,558
Street Lighting	43,580	41,171
Public Health	7,743	11,472
Building/Community Planning	127,627	166,686
General Government*	1,688,287	1,544,589
Transfers/Advances	660,000	991,215
Total General Fund Expenditures	<b>\$3,608,363</b>	<b>\$3,779,306</b>
General Fund/Year-End Reserve Balance	<b>\$891,462</b>	<b>\$1,002,172</b>

2014 Expenditures



\*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 2015, Glenwillow residents and businesses will provide nearly \$2.9 million in property taxes and approximately \$464,610 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 196 children living in Glenwillow attending Solon Schools (K-12).

## Project Highlights

#### Pettibone Reconstruction :

The Pettibone Road Reconstruction project was completed in August of 2014. The total project cost of the improvement was approximately \$665,000. Of the project's total cost, the Village paid only 20%, and the balance was paid by the Ohio Department of Public Works Infrastructure Program. The reconstruction included a complete pavement section replacement and miscellaneous storm sewer modifications from Diamond Parkway to the Solon corporation line approximately 2,000 feet.

#### Asphalt and Concrete Repairs:

The Village of Glenwillow continues to make repairs to their existing streets each year. In 2014 the Village spent over \$110,000 in miscellaneous asphalt and concrete repairs throughout the Village and based on the hard winter experienced in 2014-15 the Village is set to spend more this year.

#### Partnership with Western Reserve Land Conservancy:

The Village of Glenwillow and the nonprofit Western Reserve Land Conservancy partnered up to create a new 17.5-acre park and protect a half-mile of Tinker's Creek, the largest tributary of the Cuyahoga River. Glenwillow acquired the wooded property, located on the east side of Richmond Road, adjacent to Cleveland Metroparks Bedford Reservation, with a Clean Ohio Conservation Fund grant secured by the Land Conservancy. It is now permanently protected with a conservation easement held by the Land Conservancy. The village will own and maintain the park. It will be used for passive recreation and outdoor education.

#### 10 Acre Parcel at the end of Bond Street:

Through the collaborative work between the Village of Glenwillow and the Cuyahoga County Land Bank, the Village has acquired the 10-acre parcel located on the cul-de-sac end of Bond Street. The vacant parcel had been in foreclosure since early 2013 and the opportunity for productive development was uncertain. The Village was interested in acquiring the parcel for future public purposes. Part of the property is planned for trailhead parking for the purpose of a future multi-purpose trail along Tinkers Creek. Other uses for the property are still in the planning stages and more details will be available as they develop.



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



Honoring the Past - Welcoming the Future



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## ANNOUNCEMENTS

### FOR RESIDENTS

- Rubbish Service
- Recycling
- Telephone Books
- Newspapers
- Tire Recycling
- Used Computer Equipment
- Senior Snow Plowing
- Senior Van
- Lifeline
- Residential Home Check
- Animal Warden Support
- Bow Hunting
- Notary Services
- Knox Box Program
- Community Newsletters
- > View / Download Newsletters

### FOR BUSINESSES

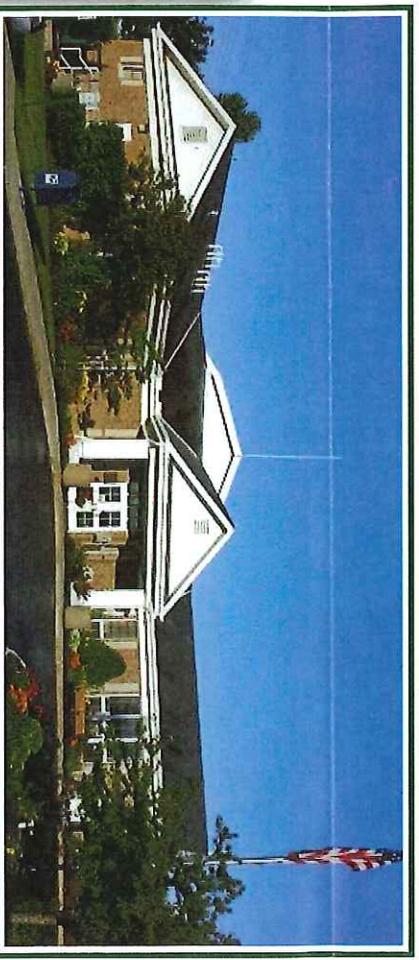
- Invitation from the Mayor
- Industrial Locations
- Commercial Locations
- Maps
  - > Zoning Map
  - > Ward Map
  - > Existing Land Use Map
- Transportation
- Business Incentives
  - > Village of Glenwillow
  - > Cuyahoga County
  - > State of Ohio
- Regional Advantages
  - > Public Utilities
  - > Water
  - > Sanitary Sewer
  - > Natural Gas
  - > Electric Service
  - > Phone Service
  - > Cable, Phone & Internet

## DEMOGRAPHICS

- Population: 923 (2010)
- Residents' Average Age: 41.2
- Median Income: \$70,938
- Land Mass: 2.72 sq. miles
- Housing Units: 383
- Median Housing Value: \$214,400
- Owner Occupied Homes: 82.9%

## FACT SHEET

Village of Glenwillow 2010 US Census Statistics	
Race	Percent
White	57%
Black	29%
American Indian and Alaska Native	0.1%
Asian	10%
Two or More Races	3%



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