

RESOLUTION NO.: 66- 2019
INTRODUCED BY: URSU

A RESOLUTION ADOPTING THE ALTERNATIVE TAX BUDGET INFORMATION OF THE CITY OF RICHMOND HEIGHTS, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2020; SUBMITTING THE SAME TO THE BUDGET COMMISSION OF CUYAHOGA COUNTY; AND DECLARING AN EMERGENCY.

WHEREAS, on October 11, 2002, the Cuyahoga County Budget Commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (including schools) to adopt a Tax Budget as provided under O.R.C. Section 5705.281, but instead requires the filing of Alternative Tax Budget Information on an annual basis; and

WHEREAS, the Alternative Tax Budget Information for the City of Richmond Heights, Ohio for the fiscal year beginning January 1, 2020 has been prepared and presented to the Council; and

WHEREAS, after due consideration, Council deems it advisable in the interest of the Municipality to adopt the Alternative Tax Budget Information;

NOW, THEREFORE, Be It Resolved by the Council of the City of Richmond Heights, State of Ohio, that:

Section 1: The Alternative Tax Budget Information of the City of Richmond Heights, Ohio for the fiscal year beginning January 1, 2020, heretofore prepared by the Mayor and Director of Finance and submitted to this Council, copies of which are on file in the offices of the Director of Finance and Clerk of Council, is hereby adopted as the official Alternative Tax Budget Information of the City of Richmond Heights, Ohio, for the fiscal year beginning January 1, 2020.

Section 2: The Clerk of Council is authorized and directed to certify a copy of said Alternative Tax Budget Information and a copy of this Resolution and transmit the same to the Budget Commission of Cuyahoga County, Ohio before July 19, 2019.

Section 3: This Resolution is declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the citizens of the City of Richmond Heights and for the further reason that it must be certified to the Budget Commission of Cuyahoga County immediately to protect the financial resources of the City of Richmond Heights; and, therefore, shall take effect and be in force immediately upon its passage and approval by the Mayor.

PASSED: June 25, 2019


David H. Roche, Mayor

APPROVED: June 25, 2019

ATTEST: 
~~Betsy Fraben~~ Rachel Gardiner
Clerk of Council


Eloise Cotton-Henry
President of Council

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit City of Richmond Heights

For the Fiscal Year Commencing January 1, 2020

Fiscal Officer Signature _____ Date _____

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

DIVISION OF TAXES LEVIED (2020)

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)

(List All Levies Of The Taxing Authority)

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	\$ AMOUNT Requested Of Budget Commission
GENERAL FUND	Current Expenses	05/05/59	Charter	Cont.	1/1/17-12/31/19	1/1/18-12/31/20	4.700	\$1,138,651
FIRE SERVICE	Current Expenses	05/06/86 & 11/06/90 & 11/06/07	Charter	Cont.	1/1/17-12/31/19	1/1/18-12/31/20	8.700	\$1,568,922
POLICE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/17-12/31/19	1/1/18-12/31/20	0.800	\$193,813
FIRE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/17-12/31/19	1/1/18-12/31/20	0.900	\$218,040
BOND RETIREMENT	Bond	05/05/59	Bond	20	1/1/17-12/31/19	1/1/18-12/31/20	3.200	\$604,027
Totals								

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
General	3,611,736	1,077,485	7,283,772	11,972,993	9,202,671	2,770,322
General Reserve				0	0	0
Capital Reserve Fund				0		0
Payroll Stabilization	323,670		100,000	423,670	100,000	323,670
Special Revenue Funds:						
Street Construction	385,614		455,400	841,014	427,714	413,300
State Highway	132,229		34,200	166,429	24,000	142,429
Fire Service	35,412	1,549,691	630,428	2,215,531	2,195,781	19,750
Recreation Program	15,963		75,100	91,063	82,719	8,344
Recreation Fundraising Fund	1,950		0	1,950	0	1,950
FEMA	956		0	956	0	956
McKinley Heights Acquisition	0		0	0	0	0
Police Pension	24,443	191,553	130,000	345,996	325,409	20,587
Law Enforcement	7,503		2,600	10,103	5,200	4,903
Drug Law Enforcement	400		0	400	0	400
Police Training Fund	5,828		11,180	17,008	10,000	7,008
D.A.R.E.	1,482		0	1,482	0	1,482
Community Diversion Program	8,892		1,300	10,192	2,300	7,892
COPS	6,940		0	6,940	0	6,940

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Fire Pension	30,717	215,497	145,000	391,214	382,000	9,214
Ambulance Billing Fund	567,867		320,750	888,617	462,407	426,210
Recycling	12,402		5,400	17,802	5,400	12,402
City Beautification Fund	7,428		1,500	8,928	1,500	7,428
Airport Activities Fund	0		0	0	0	0
Greenwood Farm Preservtion	40,161		1,300	41,461	9,000	32,461
Sanitary Sewer Discharge Fund	18,100		6,000	24,100	6,000	18,100
SWIF Grant	0		0	0	0	0
Neighborhood Stabilization Program	53,024		0	53,024	38,500	14,524
Bond Retirement	458,651	749,950	1,845,000	3,053,601	2,962,431	91,170
Capital Improvement Funds						
Capital Reserve	0		0	0	0	0
Capital Improvements	16,217		202,000	218,217	200,000	18,217
Street Improvements	23,326		558,000	581,326	550,000	31,326
Building Improvements	9,512		0	9,512	0	9,512
Sewer Improvements	2,436			2,436		2,436
Sr/Disable Transportation	5,008		3,000	8,008	3,300	4,708
Agency:						
Claims and Litigations	2,000		0	2,000	0	2,000

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Professional Services	85,857		15,000	100,857	50,000	50,857
Zoning Appeal Dept	33,195		1,000	34,195	500	33,695
Sidewalk Bond	20,857		0	20,857	0	20,857
Building Bond	266,592		35,000	301,592	150,000	151,592
Total	6,216,368	3,784,176	11,862,930	21,863,474	17,196,832	4,666,642

UNVOTED GENERAL OBLIGATION DEBT (2020)

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)

(Do Not Include General Obligation Debt Being Paid By Other Sources)

(Do Not Include Special Obligation Bonds & Revenue Bonds)

SCHEDULE 3

I	II	III	IV	V	VI
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
2007 Various Improvements	12/20/07	12/01/21	\$600,000.00	\$319,000.00	\$0.00
2009 Various Improvements	12/30/09	12/01/19	\$0.00	\$0.00	\$0.00
Totals					

VOTED DEBT OUTSIDE 10 MILL LIMIT (2020)

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

SCHEDULE 4

I	II	III	IV	V	VI	VII
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
Refunded Police Station Improvements		12/30/09	12/01/20	\$29,999.10	\$285,027.08	\$0.00