

RESOLUTION NO.: 85-2023
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, 2024; 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;

WHEREAS, the Alternative Tax Budget Information for the City of Richmond Heights, Ohio for the fiscal year beginning January 1, 2024 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:

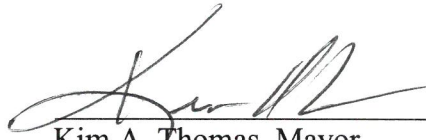
Section 1: The Alternative Tax Budget Information of the City of Richmond Heights, Ohio for the fiscal year beginning January 1, 2024, heretofore prepared by the Mayor and Director of Finance and submitted to this Council, a copy of which is attached to this Resolution, is hereby adopted as the official Alternative Tax Budget Information of the City of Richmond Heights, Ohio, for the fiscal year beginning January 1, 2024.

Section 2: The Clerk of Council is authorized and directed to certify a copy of this Resolution with the Alternative Tax Budget Information and deliver the same to the Budget Commission of Cuyahoga County, Ohio immediately upon the Resolution's passage and its approval by the Mayor in order to meet the statutory deadline of June 20, 2023 for such delivery.

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.

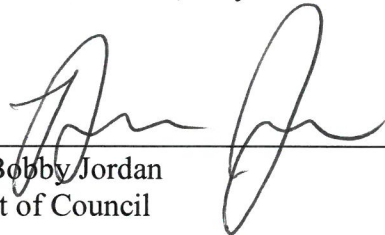
PASSED: June 13, 2023

APPROVED: June 13, 2023



Kim A. Thomas, Mayor

ATTEST: Donnie Hunter
Donnie L. Hunter
Clerk of Council



Bobby Jordan
President of Council

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit City of Richmond Heights

For the Fiscal Year Commencing January 1, 2024

Fiscal Officer Signature  Date 06/07/23

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 (2023)

(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 Of Commission
GENERAL FUND	Current Expenses	05/05/59 11/03/81 &	Charter	Cont.	1/1/22-12/31/22	1/1/23-12/31/23	4.500	\$1,250,365
FIRE SERVICE	Current Expenses	05/06/86 & 11/06/90 &	Charter	Cont.	1/1/22-12/31/22	1/1/23-12/31/23	8.700	\$1,767,511
POLICE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/22-12/31/22	1/1/23-12/31/23	1.900	\$527,932
FIRE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/22-12/31/22	1/1/23-12/31/23	2.000	\$555,718
Totals								

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

	IV	V	VI	VII	VIII	IX	X	XI
	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	
100	General	3,634,164	1,250,365	10,249,635	15,134,164	13,000,000	2,134,164	
	General Reserve				0	0	0	
	Capital Reserve Fund				0		0	
110	Payroll Stabilization	536,377			636,377	200,000	436,377	
	Special Revenue Funds			100,000				
201	Street Construction	642,621		600,000	1,242,621	700,000	542,621	
202	State Highway	219,709		50,000	269,709	75,000	194,709	
203	Fire Service	393,321	1,767,511	1,032,469	3,193,321	2,800,000	393,321	
204	Recreation Program	32,712		22,000	54,712	26,000	28,712	
205	Recreation Fundraising Fund	1,950		0	1,950	1,900	50	
206	FEMA	956		0	956	900	56	
	McKinley Heights Acquisition	0		0	0	0	0	
211	Police Pension	330,470	527,932	0	858,402	450,000	408,402	
212	Law Enforcement	12,024		2,600	14,624	8,000	6,624	
213	Drug Law Enforcement	400		0	400	0	400	
214	Police Training Fund	19,950		0	19,950	10,000	9,950	
215	D.A.R.E.	1,276		0	1,276	0	1,276	
216	Community Diversion Program	9,699		0	9,699	3,000	6,699	
217	COPS	6,940		0	6,940	0	6,940	

Revised 3/2004

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

	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
218	Police K-9 Fund	35,474		4,000	39,474	8,000	31,474
219	School Safety Training Fund	1,000		0	1,000	900	100
221	Local Fiscal Recovery Fund	1		0	1	1	0
222	ONEOHIO Opod Settlement Fund	3,779		0	3,779	3,770	9
223	Land Reutilization Fund	243,384		0	243,384	10,000	233,384
224	Cuyahoga County/ARPA Fund	0		0	0	0	0
232	Fire Pension	439,045	565,718	0	994,763	525,000	469,763
233	Ambulance Billing Fund	588,436		400,000	988,436	825,000	163,436
245	Recycling	13,458		3,000	16,458	4,000	12,458
250	City Beautification Fund	234		1,000	1,234	1,000	234
	Airport Activities Fund	0		0	0	0	0
260	Greenwood Farm Preservation	98,253		10,000	108,253	20,000	88,253
270	Sanitary Sewer Discharge Fund	15,100		0	15,100	6,000	9,100
	SWIF Grant	0		0	0	0	0
301	Bond Retirement	602,459		400,000	1,002,459	400,000	602,459
	Capital Improvement Funds						
	Capital Reserve	0		0	0	0	0
401	Capital Improvements	1,428,327		200,000	1,628,327	500,000	1,128,327
410	Street Improvements	117,117		100,000	217,117	100,000	117,117

Revised 3-1004

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

	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
430	Building Improvements	9,512		0	9,512	5,000	4,512
450	Sewer Improvements	2,436			2,436	2,000	436
600	Sanitary Transportation	447		3,000	3,447	3,000	447
	Agency						
903	Claims and Litigations	0		0	0	0	0
904	Professional Services	131,248		250,000	381,248	250,000	131,248
905	Zoning Appeal Dept	33,695		0	33,695	2,000	31,695
906	Sidewalk Bond	20,857		0	20,857	2,000	18,857
907	Building Bond	158,925		35,000	193,925	150,000	43,925
	Total	9,785,756	4,101,527	13,462,723	27,350,006	20,092,471	7,257,535

Revised 3-2004

(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)

Revised 3-2004

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

Revised 3-2004

TAX ANTICIPATION NOTES

(Schools Only)

SCHEDULE 5

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		
Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		

Revised 3-2004