RESOLUTION NO.: 83-2025
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, 2026; 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, 2026, 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, 2026, heretofore prepared by the 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, 2026.

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 July 18, 2025, 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 24, 2025

APPROVED: June 24, 2025

Kim A. Thomas, Mayor

ATTEST: Tracey Blair
Tracey Blair
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, 2026

Fiscal Officer Signature [signature] Date June 28, 2025

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.

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DIVISION OF TAXES LEVIED (2025)

(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.	1/1/25-12/31/25	1/1/26-12/31/26	4.500	$1,547,871
FIRE SERVICE	Current Expenses	05/06/86 & 11/06/90 & 11/06/07	Charter	Cont.	1/1/25-12/31/25	1/1/26-12/31/26	8.700	$2,101,656
POLICE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/25-12/31/25	1/1/26-12/31/26	1.900	$653,546
FIRE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/25-12/31/25	1/1/26-12/31/26	2.000	$687,943
Totals								$4,991,016.00

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23449851 _2

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
General	3,870,389	1,770,988	11,144,000	16,785,377	14,680,000	2,105,377
General Reserve						
CapitalReserve Fund						
Payroll Stabilization	623,178		200,000	823,178	200,000	623,178
Special Revenue Funds:						
Street Construction	328,366		700,000	1,028,366	790,000	238,366
State Highway	313,198		50,000	363,198	25,000	338,198
Fire Service	933,219	2,101,656	1,166,000	4,200,875	3,400,000	800,875
Recreation Program	51,048		72,000	123,048	84,000	39,048
Recreation Fundraising Fund (Golf Event)	1,950		30,000	31,950	30,000	1,950
FEMA	956		0	956	0	956
McKinley Heights Acquisition	0		0	0	0	0
Police Pension	668,287	653,546	0	1,319,833	500,000	819,833
Law Enforcement	149		2,800	2,949	2,000	949
Drug Law Enforcement	117,621		0	117,621	0	117,621
Police Training Fund	45,519		0	45,519	0	45,519
D.A.R.E.	1,276		0	1,276	0	1,276
Community Diversion Program	9,299		0	9,299	2,300	6,999
COPS	6,940		0	6,940	0	6,940

Revised 3-2004

23449851 _2

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
Police K-9	8,582		3,800	12,382	10,000	2,382
School Safety Training	247		0	247	0	247
Coronavirus Relief	0		0	0	0	0
Local Fiscal Recovery/ARPA	0		0	0	0	0
OneOhio Opiod Settlement	16,131		10,000	26,131	6,000	20,131
Land Reutilization	243,384		0	243,384	0	243,384
Cuyahoga County/ARPA	0		0	0	0	0
Urban Renewal TIF	1,840		7,273	9,113	7,273	1,840
Fire Pension	757,509	687,943	0	1,445,452	540,000	905,452
Ambulance Billing Fund	873,370		500,000	1,373,370	780,000	593,370
Recycling	14,654		5,990	20,644	5,990	14,654
City Beautification Fund	1,384		100	1,484	1,000	484
Airport Activities Fund	0		0	0	0	0
Greenwood Farm Preservtion	40,373		500	40,873	27,000	13,873
Sanitary Sewer Discharge Fund	15,100		0	15,100	0	15,100
SWIF Grant	0		0	0	0	0
Neighborhood Stabilization Program	0		0	0	0	0
Bond Retirement	660,889	0	5,395,000	6,055,889	5,395,000	660,889
Capital Improvement Funds						

Revised 3-2004

23449851 _2

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
Capital Reserve	0		0	0	0	0
Capital Improvements	551,278		800,000	1,351,278	1,000,000	351,278
Street Improvements	460,817		800,000	1,260,817	800,000	460,817
Building Improvements	9,512		0	9,512	0	9,512
Sewer Improvements	177,936		0	177,936	0	177,936
Senior/Disabled Transportation	4,845		15,000	19,845	15,000	4,845
Agency:						
Claims and Litigations	0		0	0	0	0
Professional Services	96,715		0	96,715	50,000	46,715
Zoning Appeal Dept	0		0	0	0	0
Sidewalk Bond	0		0	0	0	0
Building Bond	159,775		35,000	194,775	150,000	44,775
Total	11,063,735	5,214,133	20,937,463	37,215,331	28,500,563	8,714,768

23449851 _2

UNVOTED GENERAL OBLIGATION DEBT (2025)

(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
Totals					

Revised 3-2004

23449851 _2

VOTED DEBT OUTSIDE 10 MILL LIMIT (2025)

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

SCHEDULE 4

I Purpose Of Notes Or Bonds	II Authorized By Voters On MM/DD/YY	III Date Of Issue	IV Final Maturity Date	V Principal Amount Outstanding At The Beginning Of The Calendar Year	VI Amount Required To Meet Calendar Year Principal & Interest Payments	VII Amount Receivable From Other Sources To Meet Debt Payments

Revised 3-2004

23449851 _2