

RESOLUTION NO.: 93-2024  
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, 2025; 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, 2025 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, 2025, 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, 2025.

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 19, 2024 for such delivery.

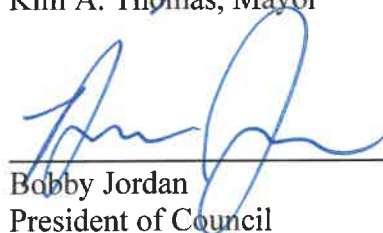
Section 3: This Resolution is declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety and welfare of the citizens of the City of Richmond Heights and for the further reason that it must be certified to the Budget Commission of Cuyahoga County 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: July 9, 2024

APPROVED: July 9, 2024

  
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, 2025

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.

Revised 3-2004

## DIVISION OF TAXES LEVIED (2024)

(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.	1/1/24-12/31/24	1/1/25-12/31/25	4.500	\$1,273,000
FIRE SERVICE	Current Expenses	05/06/86 & 11/06/90 & 11/06/07	Charter	Cont.	1/1/24-12/31/24	1/1/25-12/31/25	8.700	\$1,792,000
POLICE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/24-12/31/24	1/1/25-12/31/25	1.900	\$535,000
FIRE PENSION	Current Expenses	05/05/59	Charter	Cont.	1/1/24-12/31/24	1/1/25-12/31/25	2.000	\$564,000
Totals								

Revised 3-2004

# 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	3,536,511	1,477,000	10,200,000	15,213,511	14,000,000	1,213,511
General Reserve						
Capital Reserve Fund						
Parrot Stabilization	524,980		200,000	724,980	220,000	504,980
Special Revenue Funds:						
Street Construction	4,308		700,000	704,308	670,000	34,308
State Highway	267,189		50,000	317,189	24,000	293,189
Fire Service	499,129	1,792,000	1,443,000	3,734,129	3,400,000	334,129
Recreation Program	11,726		72,000	83,726	75,000	8,726
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	493,669	535,000	0	1,028,669	380,000	648,669
Law Enforcement	1,013		2,600	3,613	2,000	1,613
Drug Law Enforcement	400		0	400	0	400
Police Training Fund	794		0	794	0	794
D.A.R.E.	1,276		0	1,276	0	1,276
Community Division Program	9,289		0	9,289	2,300	6,989
COPS	6,940		0	6,940	0	6,940

Revised 3-2004

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(List All Funds Individually)

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Police K-9	21,368		4,000	25,368	20,000	5,368
School Safety Training	0		0	0	0	0
Coronavirus Relief	0		0	0	0	0
Local Fiscal Recovery/ARPA	0		0	0	0	0
OneOhio Opioid Settlement	6,393		0	6,393	8,000	393
Land Reutilization	243,384		0	243,384	0	243,384
Cuyahoga County/ARPA	0		0	0	0	0
Urban Renewal TIF	0		5,433	5,433	5,433	0
Fire Pension	445,750	564,000	0	1,009,750	540,000	469,750
Ambulance Billing Fund	710,609		485,000	1,195,609	650,000	545,609
Recycling	9,488		5,990	15,478	5,990	9,488
City Beautification Fund	1,284		1,500	2,784	1,500	1,284
Airport Activities Fund	0		0	0	0	0
Greenwood Farm Preservation	63,110		1,500	64,610	24,000	40,610
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	792,200	0	252,000	954,200	252,000	792,200
Capital Improvement Funds						

Revised 3-2004

# 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	1,256,352		600,000	2,056,352	1,000,000	1,056,352
Street Improvements	242,827		600,000	1,042,827	800,000	242,827
Building Improvements	8,512		0	9,512	0	9,512
Sewer Improvements	2,436		0	2,436	0	2,436
Senior/Disabled Transportation	218		15,000	15,218	15,000	218
Agency						
Claims and Litigations	0		0	0	0	0
Professional Services	343,532		0	343,532	50,000	293,532
Zoning Appeal Dept.	0		0	0	0	0
Sidewalk Bond	0		0	0	0	0
Building Bond	189,775		35,000	204,775	150,000	54,775
Total	9,603,478	4,368,000	15,075,023	29,044,501	22,273,223	6,771,278

Revised 3-2004

## UNVOTED GENERAL OBLIGATION DEBT (2024)

(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



**VOTED DEBT OUTSIDE 10 MILL LIMIT (2024)**

(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