

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.

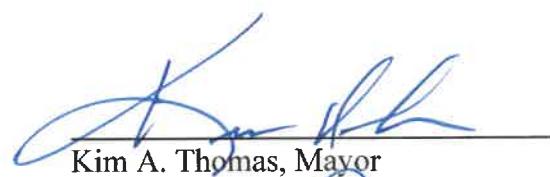
Section 2: The Clerk of Council is authorized and directed to certify a copy of this Resolution with the Alternative Tax Budget Information and deliver the same to the Budget Commission of Cuyahoga County, Ohio immediately upon the Resolution's passage and its approval by the Mayor in order to meet the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

ATTEST: Tracey Blair  
Tracey Blair  
Clerk of Council



Kim A. Thomas, Mayor



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.

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## DIVISION OF TAXES LEVIED (2024)

**(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)**  
**(List All Levies Of The Taxing Authority)**

**SCHEDULE 1**

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## STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

### SCHEDULE 2

| I<br>Fund<br>By<br>Type      | II<br>Beginning<br>Estimated<br>Unencumbered<br>Fund Balance | III<br>Property Taxes and<br>Local Government Revenue | IV<br>Other Sources<br>Receipts | V<br>Total<br>Resources<br>Available for<br>Expenditure | VI<br>Total<br>Estimated<br>Expenditures &<br>Encumbrances | VII<br>Ending<br>Estimated<br>Unencumbered<br>Balance |
|------------------------------|--|---|---------------------------------|---|--|---|
| General                      | 3,538,511  | 1,477,000   | 10,200,000                      | 15,213,511  | 14,000,000   | 1,213,511   |
| General Reserve              |  |   |                                 |   |  |   |
| Capital Reserve Fund         |  |   |                                 |   |  |   |
| Payroll 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   | 360,000  | 668,669   |
| Law Enforcement              | 1,013  |   | 2,600                           | 3,613   | 2,000  | 1,613   |
| Dru Law Enforcement          | 400  |   | 0                               | 400   | 0  | 400   |
| Police Training Fund         | 794  |   | 0                               | 794   | 0  | 794   |
| DARE                         | 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   |

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## STATEMENT OF FUND ACTIVITY

(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 Opiod Settlement           | 6,393  |   | 0                               | 6,393  | 8,000  | 393   |
| Land Rehabilitation                | 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                               | 1,008,750  | 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                    | 702,200  | 0   | 252,000                         | 954,200  | 252,000  | 702,200   |
| Capital Improvement Funds          |  |   |                                 |  |  |   |

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## STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

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|--------------------------------|--|---|---------------------------------|--|--|---|
| Capital Reserve                | 0  |   | 0                               | 0  | 0  | 0   |
| Capital Improvements           | 1,256,352  |   | 800,000                         | 2,056,352  | 1,900,000  | 1,056,352   |
| Street Improvements            | 242,827  |   | 800,000                         | 1,042,827  | 800,000  | 242,827   |
| Building Improvements          | 9,512  |   | 0                               | 9,512  | 0  | 8,512   |
| 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  |
| <b>Total</b>                   | <b>9,503,478</b>   | <b>4,368,000</b>                                      | <b>15,073,623</b>               | <b>20,044,501</b>  | <b>22,273,223</b>  | <b>6,771,276</b>                                      |

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## 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**

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## **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**

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