

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit **City of North Royalton**
For the Fiscal Year Commencing **January 1, 2020**
Fiscal Officer Signature Eric Doan Date 7/2/2019

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.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

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.

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

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SCHEDULE 1

[illegible]

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON

SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Gov't Revenue	Other Sources Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
#101 General Fund	1,700,000.00	1,385,000.00	14,000,000.00	17,085,000.00	16,800,000.00	285,000.00
#321 General Bond Retirement Fund	120,000.00	400,000.00	1,500,000.00	2,020,000.00	1,950,000.00	70,000.00
#209 EMS Levy Fund	100,000.00	1,415,000.00	1,530,000.00	3,045,000.00	3,000,000.00	45,000.00
#215 Police Levy Fund	90,000.00	1,340,000.00	20,000.00	1,450,000.00	1,430,000.00	20,000.00
#216 Fire Levy Fund	90,000.00	1,000,000.00	70,000.00	1,160,000.00	1,158,000.00	2,000.00
#261 Police Pension Fund	30,000.00	375,000.00	365,000.00	770,000.00	690,000.00	80,000.00
#262 Fire Pension Fund	25,000.00	375,000.00	440,000.00	840,000.00	790,000.00	50,000.00
DARE Fund	0.00			0.00		0.00
COPS Grant Fund	0.00			0.00		0.00
#205 Enforcement & Education Fund	45,000.00	0.00	10,000.00	55,000.00	30,000.00	25,000.00
#206 Drug Law Enforcement Fund	10,000.00	0.00	0.00	10,000.00	8,500.00	1,500.00
#207 Police Facility Fund	15,000.00	0.00	980,000.00	995,000.00	980,000.00	15,000.00
#208 Law Enforcement Trust Fund	135,000.00	0.00	1,500.00	136,500.00	50,000.00	86,500.00
#210 Motor Vehicle License Tax Fund	15,000.00	0.00	240,000.00	255,000.00	242,000.00	13,000.00

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#211 SCMR Fund	50,000.00	0.00	5,100,000.00	5,150,000.00	5,100,000.00	50,000.00
#212 State Highway Fund	140,000.00	0.00	105,000.00	245,000.00	125,000.00	120,000.00
#213 City Income Tax Fund	5,000.00	0.00	500,000.00	505,000.00	500,000.00	5,000.00
#217 Recycling Grant Fund	4,000.00	0.00	3,000.00	7,000.00	3,000.00	4,000.00
#221 FEMA Grant Fund	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00
#219 Office on Aging Fund	90,000.00	0.00	180,000.00	270,000.00	180,000.00	90,000.00
#236 Court Computer Services Fund	35,000.00	0.00	0.00	35,000.00	20,000.00	15,000.00
#237 Community Diversion Fund	20,000.00	0.00	2,000.00	22,000.00	17,500.00	4,500.00
#238 Cemetery Maintenance & Improvement F	30,000.00	0.00	5,000.00	35,000.00	15,000.00	20,000.00
#239 Enterprise Zone Fund	1,500.00	0.00	1,500.00	3,000.00	1,500.00	1,500.00
#249 YMCA Special Revenue Rund	155,000.00	0.00	525,000.00	680,000.00	525,000.00	155,000.00
#260 Compensated Absences Fund	300,000.00	0.00	150,000.00	450,000.00	300,000.00	150,000.00
#341 Special Assessment Bond Retirement Fu	500,000.00	0.00	160,000.00	660,000.00	93,780.00	566,220.00
#430 Service Capital Reserve Fund	20,000.00	0.00	67,000.00	87,000.00	67,000.00	20,000.00

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#431 Recreation Capital Improvement Fund	25,000.00	0.00	15,000.00	40,000.00	15,000.00	25,000.00
#432 Future Capital Improvement Fund	1,200,000.00	0.00	200,000.00	1,400,000.00	200,000.00	1,200,000.00
#433 Storm Sewer Drainage Fund	4,000.00	0.00	450,000.00	454,000.00	450,000.00	4,000.00
#434 Fire Capital Improvement Fund	300,000.00	0.00	500,000.00	800,000.00	500,000.00	300,000.00
#435 Route 82 Widening Fund	0.00	0.00	0.00	0.00	0.00	0.00
#437 YMCA Capital Reserve Fund	70,000.00	0.00	50,000.00	120,000.00	50,000.00	70,000.00
#442 Issue 1 - Bennett Road	6,000.00	0.00	0.00	6,000.00	0.00	6,000.00
#443 Edgerton Road Waterline Fund	0.00	0.00	0.00	0.00	0.00	0.00
#444 Excessive Load Fund	45,000.00	0.00	1,000.00	46,000.00	1,000.00	45,000.00
#445 Water Main Fund	60,000.00	0.00	0.00	60,000.00	0.00	60,000.00
#446 York Road Sewer Improvement Fund	46.52	0.00	0.00	46.52	0.00	46.52
#451 Issue 1 Sprague Rd.	100,000.00	0.00	6,000.00	106,000.00	23,230.00	82,770.00
#463 Energy Conservation CP Fund	2,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00
#465 Traditions at Royalton TIF	0.00	0.00	100,000.00	100,000.00	0.00	100,000.00

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#551 Wastewater Treatment Fund	3,000,000.00	0.00	3,800,000.00	6,800,000.00	3,800,000.00	3,000,000.00
#552 Wastewater Maintenance Fund	500,000.00	0.00	1,450,000.00	1,950,000.00	1,450,000.00	500,000.00
#553 Wastewater Debt Service Fund	1,000,000.00	0.00	450,000.00	1,450,000.00	450,000.00	1,000,000.00
#555 Wastewater Repair & Replacement Fund	20,000.00	0.00	150,000.00	170,000.00	150,000.00	20,000.00
#710 Ohio Benefit Cooperative Fund	500,000.00	0.00	5,000,000.00	5,500,000.00	5,000,000.00	500,000.00
#763 Improvement Holding Fund	350,000.00	0.00	10,000.00	360,000.00	10,000.00	350,000.00
#764 OBBS Fund	1,000.00	0.00	10,000.00	11,000.00	10,000.00	1,000.00
#766 Building Construction Bond Fund	250,000.00	0.00	50,000.00	300,000.00	50,000.00	250,000.00
#768 Office on Aging Trust Fund	10,000.00	0.00	1,000.00	11,000.00	1,000.00	10,000.00
#769 Unclaimed Funds	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00

UNVOTED GENERAL OBLIGATION DEBT

(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)

CITY OF NORTH ROYALTON

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
Wallings Road Water & Sewer	1995	12/01/2020	\$30,000.00	\$15,937.50	\$0.00
Industrial Park, Phase 2	2003	12/1/2023	\$395,000.00	\$84,950.00	\$0.00
Street & Storm Sewer Bonds	2012	12/01/2026	\$3,720,000.00	\$449,850.00	\$0.00
Various Purpose Refunding Bonds	2014	12/1/2025	\$1,652,000.00	\$274,511.00	\$150,000.00
YMCA Bonds	2014	12/1/2035	\$6,510,000.00	\$567,475.00	\$518,875.00
Various Purpose/Refunding Bonds	2015	12/1/2035	\$7,860,000.00	\$891,175.00	\$37,312.00
GO Energy Conservation Improvement Bonds	2019	12/1/2034	\$2,911,000.00	\$236,470.30	\$236,470.30
Totals			\$23,078,000.00	\$2,520,368.80	\$942,657.30

VOTED DEBT OUTSIDE 10 MILL LIMIT

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

SCHEDULE 4

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