

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit **City of North Royalton** _____

For the Fiscal Year Commencing **January 1, 2024** _____

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.

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.

DIVISION OF TAXES LEVIED

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

CITY OF NORTH ROYALTON

SCHEDULE 1

I Fund	II Purpose	III Authorized By Voters On MM/DD/YY	IV Levy Type	V Number Of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized	IX \$ Amount Requested Of Budget Commission
General Fund	Inside							\$1,764,735.00
Gen'l Bond Rtmt Fund	Inside							\$470,579.00
Police Pension Fund	Inside							\$352,953.00
Fire Pension Fund	Inside							\$352,953.00
Fire Levy Fund	Special	11/07/00	Replacem't	Continuous	2001/Cont	2002/Cont	.75 mills	\$628,502.00
Fire Levy Fund	Special	11/03/81	Replacem't	Continuous	1981/Cont	1982/Cont	1.00 mills	\$471,375.00
Police Levy Fund	Special	11/02/82	Replacem't	Continuous	1982/Cont	1983/Cont	1.00 mills	\$450,000.00
Police Levy Fund	Special	11/06/01	Replacem't	Continuous	2001/Cont	2002/Cont	1.25 mills	\$1,092,472.00
EMS Levy Fund	Special	5/3/2022	Replacem't	5	2022/2026	2023/2027	1.70 mills	\$1,999,167.00
Totals								\$7,582,736.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Gov't Revenue	IV Other Sources Receipts	V Total Resources Available For Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
#101 General Fund	9,934,559.43	2,350,088.00	18,988,860.00	31,273,507.43	21,557,556.00	9,715,951.43
#321 General Bond Retirement Fund	119,609.83	470,579.00	1,452,999.00	2,043,187.83	1,872,061.00	171,126.83
#209 EMS Levy Fund	487,675.59	1,999,167.00	2,167,052.00	4,653,894.59	4,159,650.00	494,244.59
#215 Police Levy Fund	144,501.49	1,542,472.00	0.00	1,686,973.49	1,398,825.00	288,148.49
#216 Fire Levy Fund	179,001.05	1,099,877.00	0.00	1,278,878.05	980,000.00	298,878.05
#261 Police Pension Fund	135,809.58	352,953.00	455,000.00	943,762.58	792,671.00	151,091.58
#262 Fire Pension Fund	106,775.53	352,953.00	575,000.00	1,034,728.53	892,678.00	142,050.53
#202 OneOhio Opioid Settlement Fund	8,475.94	0.00	4,238.00	12,713.94	0.00	12,713.94
#205 Enforcement & Education Fund	37,936.13	0.00	27,000.00	64,936.13	36,000.00	28,936.13
#206 Drug Law Enforcement Fund	16,141.76	0.00	500.00	16,641.76	6,700.00	9,941.76
#207 Police Facility Fund	368,166.32	0.00	1,239,750.00	1,607,916.32	1,244,750.00	363,166.32
#208 Law Enforcement Trust Fund	334,990.15	0.00	40,500.00	375,490.15	60,050.00	315,440.15
#210 Motor Vehicle License Tax Fund	122,457.88	0.00	255,000.00	377,457.88	225,000.00	152,457.88
#211 SCMR Fund	2,083,576.88	0.00	5,125,397.00	7,208,973.88	5,118,515.00	2,090,458.88

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON

SCHEDULE 2

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#212 State Highway Fund	394,693.79	0.00	145,000.00	539,693.79	125,000.00	414,693.79
#213 City Income Tax Fund	68,934.57	0.00	725,000.00	793,934.57	725,000.00	68,934.57
#217 Recycling Grant Fund	6,517.73	0.00	6,000.00	12,517.73	6,000.00	6,517.73
#219 Office on Aging Fund	122,279.23	0.00	175,225.00	297,504.23	175,000.00	122,504.23
#221 NOPEC Grant Fund	13,174.29	0.00	75,000.00	88,174.29	75,000.00	13,174.29
#236 Court Computer Services Fund	14,869.74	0.00	0.00	14,869.74	5,000.00	9,869.74
#237 Community Diversion Fund	16,498.77	0.00	0.00	16,498.77	7,950.00	8,548.77
#238 Cemetery Maintenance & Improvement F	27,520.32	0.00	5,500.00	33,020.32	0.00	33,020.32
#239 Enterprise Zone Fund	16,444.52	0.00	1,500.00	17,944.52	15,000.00	2,944.52
#249 YMCA Special Revenue Fund	65,039.74	0.00	437,708.00	502,747.74	346,700.00	156,047.74
#254 ARPA Federal Funds	0.00	0.00	0.00	0.00	0.00	0.00
#260 Compensated Absences Fund	516,595.37	0.00	150,000.00	666,595.37	150,000.00	516,595.37
#341 Special Assessment Bond Retirement Fu	500,237.94	0.00	124,965.00	625,202.94	142,163.00	483,039.94
#430 Service Capital Reserve Fund	170,147.41	0.00	65,450.00	235,597.41	0.00	235,597.41

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Gov't Revenue	IV Other Sources Receipts	V Total Resources Available For Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
#431 Recreation Capital Improvement Fund	56,333.08	0.00	25,300.00	81,633.08	0.00	81,633.08
#432 Future Capital Improvement Fund	692,615.76	0.00	127,880.00	820,495.76	209,837.00	610,658.76
#433 Storm Sewer Drainage Fund	261,699.81	0.00	14,000.00	275,699.81	68,000.00	207,699.81
#434 Fire Capital Improvement Fund	346,161.72	0.00	630,600.00	976,761.72	813,388.00	163,373.72
#435 Route 82 Widening Fund	8,079.98	0.00	0.00	8,079.98	0.00	8,079.98
#437 YMCA Capital Reserve Fund	67,229.65	0.00	50,500.00	117,729.65	64,000.00	53,729.65
#442 Issue 1 - Bennett Road	6,837.02	0.00	0.00	6,837.02	0.00	6,837.02
#443 Edgerton Road Waterline Fund	0.00	0.00	0.00	0.00	0.00	0.00
#444 Excessive Load Fund	47,009.00	0.00	1,000.00	48,009.00	0.00	48,009.00
#445 Water Main Fund	78,790.44	0.00	0.00	78,790.44	15,000.00	63,790.44
#448 York Road Sewer Improvement Fund	46.52	0.00	0.00	46.52	0.00	46.52
#451 Issue 1 Sprague Rd.	49,249.56	0.00	6,272.00	55,521.56	17,887.00	37,634.56
#463 Energy Conservation CP Fund	0.00	0.00	0.00	0.00	0.00	0.00
#465 Traditions at Royalton TIF	131,106.02	0.00	356,614.00	487,720.02	356,614.00	131,106.02

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
#466 OMNI SLF Nor Roy TIF	15,240.00	0.00	115,100.00	130,340.00	115,100.00	15,240.00
#551 Wastewater Treatment Fund	3,275,093.47	0.00	4,291,553.00	7,566,646.47	4,954,930.00	2,611,716.47
#552 Wastewater Maintenance Fund	107,320.20	0.00	3,069,041.00	3,176,361.20	3,070,000.00	106,361.20
#553 Wastewater Debt Service Fund	1,217,016.88	0.00	1,249,708.00	2,466,724.88	1,250,251.00	1,216,473.88
#555 Wastewater Repair & Replacement Fund	1,740,999.10	0.00	10,000.00	1,750,999.10	50,000.00	1,700,999.10
#763 Improvement Holding Fund	184,558.50	0.00	5,000.00	189,558.50	85,000.00	104,558.50
#764 OBBS Fund	32.75	0.00	5,500.00	5,532.75	5,500.00	32.75
#766 Building Construction Bond Fund	450,681.16	0.00	100,000.00	550,681.16	150,000.00	400,681.16
#768 Office on Aging Trust Fund	14,404.89	0.00	0.00	14,404.89	0.00	14,404.89
#769 Unclaimed Funds	8,426.55	0.00	0.00	8,426.55	0.00	8,426.55

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 Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
Industrial Park, Phase 2	2003	12/1/2023	\$0.00	\$0.00	\$0.00
Street & Storm Sewer Bonds	2012	12/1/2026	\$1,845,000.00	\$564,962.50	\$525,900.00
Various Purpose Refunding Bonds	2014	12/1/2025	\$486,000.00	\$254,421.00	\$145,019.98
Various Purpose (YMCA) Bonds	2014	12/1/2034	\$405,000.00	\$45,600.00	\$0.00
Various Purpose/Refunding Bonds	2015	12/1/2035	\$5,195,000.00	\$804,112.50	\$755,647.02
YMCA Bonds (Refunded)	2021	12/1/2039	\$4,330,000.00	\$343,700.00	\$343,700.00
Refunding 2021 B Fire Engine and 2021 B Energy Conservation	2021	12/1/2034	\$2,665,000.00	\$314,450.00	\$86,400.00
Totals			\$14,926,000.00	\$2,327,246.00	\$1,856,667.00

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		