

ALTERNATIVE TAX BUDGET INFORMATION

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

For the Fiscal Year Commencing **January 1, 2008**_____

Fiscal Officer Signature _____ Date _____

COUNTY OF CUYAHOGA

Background

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.

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
Real Estate	1991	12/01/11	\$153,000.00	\$47,675.00	\$0.00
Edgerton Road Waterline	1993	12/01/13	\$30,000.00	\$6,695.00	\$5,695.00
Wallings Road Water & Sewer	1995	12/01/20	\$225,000.00	\$34,003.00	\$18,848.00
Royalwood & James/Julia	1998	12/01/18	\$322,500.00	\$35,664.00	\$31,924.00
Police Facility	1998	12/01/11	\$904,000.00	\$252,105.00	\$0.00
Cady Road	1991	12/01/11	\$12,000.00	\$3,837.00	\$3,837.00
Industrial Park, Phase 2	2003	12/01/23	\$970,000.00	\$84,620.00	\$84,620.00
Maple Grove/Thornhurst Street Imp Bonds	2004	2014	\$475,000.00	\$79,000.00	\$0.00
Various Purpose Bonds	2005	2025	\$3,580,000.00	\$347,668.00	\$152,873.00
Bunker/Ridgedale Waterline Replacement	2006	01/01/26	\$482,961.00	\$26,106.00	\$26,106.00
Road & Sewer Notes	2006	2008	\$10,000,000.00	\$10,400,000.00	\$10,400,000.00
Totals			\$17,154,461.00	\$11,317,373.00	\$10,723,903.00

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
General Fund	300,000.00	2,190,000.00	9,500,000.00	11,990,000.00	11,900,000.00	90,000.00
General Bond Retirement Fund	137,000.00	610,000.00	0.00	747,000.00	578,000.00	169,000.00
EMS Levy Fund	3,600.00	1,010,000.00	640,000.00	1,653,600.00	1,600,000.00	53,600.00
Police Levy Fund	500.00	1,400,000.00	125,000.00	1,525,500.00	1,525,000.00	500.00
Fire Levy Fund	800.00	1,095,000.00	105,000.00	1,200,800.00	1,200,000.00	800.00
Police Pension Fund	1,800.00	434,000.00	115,000.00	550,800.00	550,000.00	800.00
Fire Pension Fund	3,400.00	457,000.00	140,000.00	600,400.00	600,000.00	400.00
DARE Fund	0.00	0.00	1,500.00	1,500.00	1,500.00	0.00
COPS Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
Enforcement & Education Fund	300.00	0.00	15,000.00	15,300.00	15,000.00	300.00
Drug Law Enforcement Fund	100.00	0.00	1,000.00	1,100.00	1,000.00	100.00
Police Facility Fund	2,200.00	0.00	800,000.00	802,200.00	802,000.00	200.00
Law Enforcement Trust Fund	100.00	0.00	0.00	100.00	100.00	0.00

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
Motor Vehicle License Tax Fund	1,400.00	0.00	219,000.00	220,400.00	220,000.00	400.00
SCMR Fund	5,000.00	0.00	2,100,000.00	2,105,000.00	2,100,000.00	5,000.00
State Highway Fund	5,000.00	0.00	92,000.00	97,000.00	95,000.00	2,000.00
City Income Tax Fund	20,000.00	0.00	350,000.00	370,000.00	370,000.00	0.00
Recycling Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
FEMA Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
Office on Aging Fund	1,000.00	0.00	170,000.00	171,000.00	171,000.00	0.00
Recreation Capital Improvement Fund	1,200,000.00	0.00	50,000.00	1,250,000.00	1,000,000.00	250,000.00
Future Capital Improvement Fund	2,000,000.00	0.00	200,000.00	2,200,000.00	2,000,000.00	200,000.00
Storm Sewer Drainage Fund	500.00	0.00	620,000.00	620,500.00	620,000.00	500.00
Fire Capital Improvement Fund	4,000.00	0.00	350,000.00	354,000.00	325,000.00	29,000.00
Court Computer Services Fund	50,000.00	0.00	10,000.00	60,000.00	40,000.00	20,000.00
Community Diversion Fund	1,500.00	0.00	30,000.00	31,500.00	30,000.00	1,500.00

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(List All Funds Individually)

CITY OF NORTH ROYALTON

SCHEDULE 2

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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
Enterprise Zone Fund	500.00	0.00	18,000.00	18,500.00	18,500.00	0.00
Special Assessment Bond Retirement Fund	420,000.00	0.00	135,000.00	555,000.00	170,000.00	385,000.00
Ridge Road Sanitary Sewer Fund	40,000.00	0.00	0.00	40,000.00	40,000.00	0.00
Excessive Load Fund	100.00	0.00	1,000.00	1,100.00	1,100.00	0.00
Water Main Fund	55,000.00	0.00	15,000.00	70,000.00	70,000.00	0.00
Issue 2 - State & Wallings Fund	240,000.00	0.00	0.00	240,000.00	240,000.00	0.00
Wastewater Treatment Fund	400.00	0.00	2,700,000.00	2,700,400.00	2,700,000.00	400.00
Wastewater Maintenance Fund	400.00	0.00	600,000.00	600,400.00	600,000.00	400.00
Wastewater Debt Service Fund	1,318,000.00	0.00	2,500,000.00	3,818,000.00	2,600,000.00	1,218,000.00
Wastewater Repair & Replacement Fund	730,000.00	0.00	230,000.00	960,000.00	300,000.00	660,000.00
Improvement Holding Fund	200,000.00	0.00	50,000.00	250,000.00	250,000.00	0.00
OBBS Fund	50.00	0.00	1,500.00	1,550.00	1,500.00	50.00
Building Construction Bond Fund	200,000.00	0.00	100,000.00	300,000.00	250,000.00	50,000.00

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CITY OF NORTH ROYALTON

SCHEDULE 2

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Office on Aging Trust Fund	1,000.00	0.00	10,000.00	11,000.00	10,000.00	1,000.00
Unclaimed Funds	7,500.00	0.00	0.00	7,500.00	7,000.00	500.00
Mayor's Fine Arts Fund	300.00	0.00	4,000.00	4,300.00	4,300.00	0.00

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							\$1,570,000.00
Gen'l Bond Rtmt Fund	Inside							\$610,000.00
Police Pension Fund	Inside							\$400,000.00
Fire Pension Fund	Inside							\$425,000.00
Fire Levy Fund	Special	11/07/00	Replacem't	Continuous	2001/Cont	2002/Cont	.75 mills	\$685,000.00
Fire Levy Fund	Special	11/03/81	Replacem't	Continuous	1981/Cont	1982/Cont	1.00 mills	\$410,000.00
Police Levy Fund	Special	11/02/82	Replacem't	Continuous	1982/Cont	1983/Cont	1.00 mills	\$395,000.00
Police Levy Fund	Special	11/06/01	Replacem't	Continuous	2001/Cont	2002/Cont	1.25 mills	\$1,000,000.00
EMS Levy Fund	Special	11/05/02	Renewal	5	2003/2007	2004/2008	1.70 mills	\$970,000.00
Totals								\$6,465,000.00

