

## ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit City of North Royalton  
For the Fiscal Year Commencing January 1, 2010  
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.



# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

## SCHEDULE 2

CITY OF NORTH ROYALTON

I Fund By Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Govt Revenue	IV Other Sources Receipts	V Total Resources Available For Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
General Fund	500,000.00	2,340,000.00	10,500,000.00	13,340,000.00	13,200,000.00	140,000.00
General Bond Retirement Fund	650,000.00	620,000.00	0.00	1,270,000.00	1,231,000.00	39,000.00
EMS Levy Fund	2,000.00	997,000.00	640,000.00	1,639,000.00	1,639,000.00	0.00
Police Levy Fund	1,000.00	1,430,000.00	0.00	1,431,000.00	1,400,000.00	31,000.00
Fire Levy Fund	1,000.00	1,148,000.00	0.00	1,149,000.00	1,120,000.00	29,000.00
Police Pension Fund	1,000.00	410,000.00	115,000.00	526,000.00	525,000.00	1,000.00
Fire Pension Fund	1,000.00	435,000.00	215,000.00	651,000.00	650,000.00	1,000.00
DARE Fund	0.00	0.00	0.00	0.00	0.00	0.00
COPS Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
Enforcement & Education Fund	1,000.00	0.00	10,000.00	11,000.00	10,000.00	1,000.00
Drug Law Enforcement Fund	100.00	0.00	0.00	100.00	100.00	0.00
Police Facility Fund	10,000.00	0.00	810,000.00	820,000.00	820,000.00	0.00
Law Enforcement Trust Fund	0.00	0.00	100.00	100.00	100.00	0.00
Motor Vehicle License Tax Fund	500.00	0.00	225,000.00	225,500.00	225,000.00	500.00

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SCMR Fund	40,000.00	0.00	3,415,000.00	3,455,000.00	3,450,000.00	5,000.00
State Highway Fund	3,500.00	0.00	105,000.00	108,500.00	105,000.00	3,500.00
City Income Tax Fund	4,700.00	0.00	390,000.00	394,700.00	390,000.00	4,700.00
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	17,000.00	0.00	180,000.00	197,000.00	189,000.00	8,000.00
Recreation Capital Improvement Fund	750,000.00	0.00	50,000.00	800,000.00	250,000.00	550,000.00
Future Capital Improvement Fund	1,800,000.00	0.00	200,000.00	2,000,000.00	1,250,000.00	750,000.00
Storm Sewer Drainage Fund	400,000.00	0.00	800,000.00	1,200,000.00	500,000.00	700,000.00
Fire Capital Improvement Fund	135,000.00	0.00	350,000.00	485,000.00	325,000.00	160,000.00
Court Computer Services Fund	70,000.00	0.00	10,000.00	80,000.00	40,000.00	40,000.00
Community Diversion Fund	6,000.00	0.00	25,000.00	31,000.00	30,000.00	1,000.00
Cemetery Maintenance Fund	5,000.00	0.00	10,000.00	15,000.00	12,000.00	3,000.00
Enterprise Zone Fund	300.00	0.00	9,000.00	9,300.00	9,000.00	300.00

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Special Assessment Bond Retirement Fund	400,000.00	0.00	150,000.00	550,000.00	170,000.00	380,000.00
Ridge Road Sanitary Sewer Fund	0.00	0.00	0.00	0.00	0.00	0.00
Excessive Load Fund	1,200.00	0.00	1,000.00	2,200.00	1,500.00	700.00
Water Main Fund	35,000.00	0.00	15,000.00	50,000.00	30,000.00	20,000.00
Issue 2 - State & Wallings Fund	0.00	0.00	0.00	0.00	0.00	0.00
York Road Sanitary Sewer Fund	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00
Wastewater Treatment Fund	0.00	0.00	3,100,000.00	3,100,000.00	3,100,000.00	0.00
Wastewater Maintenance Fund	0.00	0.00	800,000.00	800,000.00	800,000.00	0.00
Wastewater Debt Service Fund	2,100,000.00	0.00	2,300,000.00	4,400,000.00	3,650,000.00	750,000.00
Wastewater Repair & Replacement Fund	635,000.00	0.00	250,000.00	885,000.00	350,000.00	535,000.00
Improvement Holding Fund	100,000.00	0.00	25,000.00	125,000.00	120,000.00	5,000.00
OBBS Fund	100.00	0.00	1,500.00	1,600.00	1,600.00	0.00
Building Construction Bond Fund	200,000.00	0.00	100,000.00	300,000.00	275,000.00	25,000.00
Office on Aging Trust Fund	10,000.00	0.00	10,000.00	20,000.00	20,000.00	0.00

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Unclaimed Funds	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00

# 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
Real Estate	1991	12/01/11	\$79,000.00	\$42,530.00	\$0.00
Edgerton Road Waterline	1993	12/01/13	\$20,000.00	\$6,130.00	\$5,210.00
Wallings Road Water & Sewer	1995	12/01/20	\$185,000.00	\$31,523.00	\$17,340.00
Royalwood & James/Julia	1998	12/01/18	\$287,000.00	\$36,610.00	\$34,780.00
Police Facility	1998	12/01/11	\$465,000.00	\$225,000.00	\$0.00
Cady Road	1991	12/01/11	\$6,000.00	\$3,420.00	\$3,420.00
Industrial Park, Phase 2	2003	12/01/23	\$885,000.00	\$85,710.00	\$85,710.00
Maple Grove/Thornhurst Street Imp Bonds	2004	2014	\$350,000.00	\$79,000.00	\$0.00
Various Purpose Bonds	2005	2025	\$3,180,000.00	\$335,467.50	\$153,297.50
Bunker/Ridgedale Waterline Replacement	2006	01/01/26	\$404,643.00	\$26,106.00	\$26,106.00
Various Purpose Bonds	2008	12/01/28	\$6,320,000.00	\$507,616.26	\$22,095.00
Sewer Notes ***	2006	2030 ***	\$5,000,000.00	\$525,000.00	\$0.00
<b>Totals</b>			<b>\$17,181,643.00</b>	<b>\$1,904,112.76</b>	<b>\$347,958.50</b>

\*\*\* Bonds are scheduled for sale in February 2010. These amounts are estimates.



## 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 Tangble		
October Tangble		
Total		
Name Of Fund To Be Charged		