

**FINANCE COMMITTEE MINUTES**  
**APRIL 19, 2016**

The Finance Committee meeting was held on April 19, 2016 at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:55 p.m.

**PRESENT:** Committee Members: Chairman Larry Antoskiewicz, Vice Chair Gary Petrusky, Paul Marnecheck; Council: John Nickell, Dan Langshaw, Steve Muller, Dan Kasaris; Administration: Mayor Robert Stefanik, Law Director Thomas Kelly, Finance Director Eric Dean; Other: Lou Krzepina, Don Harris.

**APPROVAL OF MINUTES**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **approve the March 15, 2016 Finance Committee minutes**. Yeas: 3. Nays: 0. **Motion carried.**

**UNFINISHED BUSINESS**

**1. Monthly Finance report including tax collections status**

Mr. Dean reviewed the reports, copies of which are attached to these minutes.

**2. Overtime**

Mr. Dean reviewed the report, a copy of which is attached to these minutes. Mr. Marnecheck asked if all of the snow removal figures to date are included in this report. Mr. Dean said yes, this is the YTD for snow removal.

**3. Storm Water Service Agreement**

Mr. Kasaris asked Mr. Kelly if Council were to vote no on this proposed legislation this evening what effect would that have on the residents of District C and what effect would it have on the residents in the rest of the city. Mr. Kelly said that District C would be required to pay the storm water rates as part of the storm water district and the rest of the city would be required to contribute to balance out and equalize these charges. Mr. Kasaris said that the city has an equalization ordinance and asked if Council could repeal this legislation. Mr. Kelly said yes. Mr. Kasaris asked what would be the effect of repealing this ordinance. Mr. Kelly said first of all, it would create a certain level of chaos that would be difficult to deal with. Beyond that it would very likely generate a lawsuit from District C residents. Mr. Kelly said that before Council would consider doing such a thing, he would want the opportunity to review the appellate decision from our 8<sup>th</sup> appellate district which was the product of the litigation that was spawned by the original equalization ordinance. He said that his recollection of this was that the court of appeals confirmed rather dramatically that the prior ordinance creating the North Royalton Consolidated Sewer District was upheld and in fact we are one district and therefore it is incumbent upon the Mayor and the Council to see to it that the rates are equalized across the entire community. Mr. Kasaris said then it would be fair to say that we have an order from the 8<sup>th</sup> appellate district telling us that we must have an equalization ordinance. Mr. Kelly said that this is a fair reading of the decision. Mr. Kelly said that District C is part of the North Royalton Consolidated Sewer District. District C belongs to North Royalton. District C is serviced by the NEORS. They provide the treatment and they charge their rates for that treatment. He said that at the current time, North Royalton rates are less than the rates charged by NEORS. For a long time the reverse was true; District C was paying the lower rate and the rest of the community paid higher rates. Mr. Kasaris said therefore repealing the equalization ordinance is not an option. Mr. Kelly said that it does not seem to him to be an option in the face of the decision by the court of appeals. Mr. Kasaris said assuming that this legislation is passed tonight, the city would have the ability to opt out after two years. What would happen if the city decided to opt out after two years. Mr. Kelly said because District C is within the footprint of the NEORS and subject to the charges of Title V enacted by the Sewer Board, the rest of the community would be required to contribute to the payment of these charges. The Supreme Court decided that storm water is wastewater and therefore the sewer district is in a position to charge for this utility and the rest of the community is bound by the equalization ordinance to contribute to this and balance it out. Mr. Kasaris said that if you look at the two orders together, we pretty much have to adopt what we are discussing tonight. Mr. Kelly said that he feels that this is an accurate representation.

The law from both the 8<sup>th</sup> Appellate District and the Supreme Court is compelling. Mr. Kasaris said that whether you agree with this or not, if we repeal the equalization ordinance we will end up in court, we will lose and any benefit that we would have from any agreement that we may enter into would never occur. Mr. Kelly said that this is a fair assessment.

Mr. Langshaw wished to have an article included as a part of the minutes from the North Royalton Post that he felt did a good job of explaining how the equalization ordinance works. A copy of this article is attached to these minutes. Mr. Langshaw asked Mayor Stefanik if this is approved, what would be the process for Council members to submit projects for consideration. Mayor Stefanik said that Council should submit an Action Form and the administration will take it from there.

Mr. Marnecheck said that one way or another the rates are going up. By passing this we secure some of the funding to come back to North Royalton. The courts have dictated that the non District C rates are going to be effected by the court's decision. This agreement allows some of this funding to come back to North Royalton for projects. Mr. Kelly said this is true. Mr. Marnecheck said this will cause the sewer district to take responsibility for some of the infrastructure in our city. Mr. Kelly said that this is a large part of the agreement.

Mr. Petrusky said if we pass this, then everyone in North Royalton gets to have their flooding issues addressed. If Council does not pass this, the residents who don't live in District C are still going to help pay for this but they will not reap the benefit of what they are paying for; only District C residents would benefit because the 25% that is being returned can only be spent in District C. He said that it makes sense for Council to pass this legislation so that everyone in the city will gain a benefit from what they are paying for because of the flooding issues in the 21 miles of streams that will be taken care of. Mr. Antoskiewicz said that District C only has about 2 miles of streams; the other 19 lie outside of District C. He said that this is a huge amount of creeks and streams that would not be taken care of.

Mr. Nickell wished to clarify that everyone will "have access to, or will be eligible for" the 25%. He didn't want it to be interpreted as a guarantee. He said that there will be a hierarchy of projects.

Mr. Muller asked if there is any guarantee that the other 75% of the funds that are going to be paid to the NEORSB will actually come back to our city. He said that he recognizes the 25% comes back to us, but what about the other 75%. Mayor Stefanik said that if you look at the miles of rivers and streams we have in North Royalton, we have 21 miles that will be covered. There are some communities on the east side where every homeowner in the community has to pay into this fund and they have zero miles of rivers and streams. Can he say for certain that there is a guarantee that we will get our fair share back, no he cannot. But common math will tell you that if you have 21 miles of rivers and streams, that's more than zero miles. He said it will be up to us to put these projects forward to the sewer district to apply for the funds to bring them back to North Royalton. He said that if you look at the track record of this administration and Council, you will see that it is pretty good when it comes to bringing back our dollars to the community for projects, whether it is from the Metro Parks, Issue I, or county grants. Mayor Stefanik said that there is no doubt that we will have to do our job. No one can guarantee anything; that's not a fair question. But will we work hard for it and have we worked hard at it the last 8 years, you tell me. Mr. Muller said that he thinks people work hard at it. The issue he has with it is if we don't pass the ordinance tonight, everyone in the community has to share the rate increase that is going to take place in District C and then there is a chance that at 75% won't come back. The real problem he has with passing this is that if we add everyone else into the pool, they are going to be paying the full fee and on top of that there is a chance that we never get back the other 75%. He said just like road projects are done based on need, he does not know what the end result of need is for rivers throughout Cuyahoga County or the NEORSB is going to be, so he doesn't know how long down the line it will be before the 75% ever actually comes back. He said that you have to agree that they will be working on projects such as the one shown earlier where a wall was collapsing and he assumes this would be a project that they would do prior to some of our stream projects. Mayor Stefanik said that Mr. Muller needs to get out in his ward a little more. He told him to take a look at the

Rocky River at Bennett Road on his way home. To the east there is a complete log jam blocking the river right now. He hopes that we get this passed tonight so that we can get the district out there to remove this. We do not have the equipment, the manpower or the expertise to do it. There are 21 miles of rivers and streams that have never been touched that are now going to get some sort of assistance. Mayor Stefanik said if Mr. Muller does not think that this is important, then vote no. If you think it is important, vote yes. He said that nothing is for free. We have very good track record in this city of not raising taxes. We have the fifth lowest property tax in Cuyahoga County. This doesn't even take into consideration the extras that some of our surrounding communities tack on to the property taxes. He said he has a list if anyone is interested. In some cases it is \$200-\$300 per year on top of the regular property tax. Mr. Muller said that he goes out into his ward regularly and is well aware that there are a lot of storm water issues in his ward and throughout the community. His biggest concern with passing this the way it is drawn up is that he doesn't see the promise that 75% of the dollars that we are sending out will come back. Mayor Stefanik said that if Mr. Muller doesn't think we will do our job, then he should vote no. Mr. Muller said that he sees that there are positives to this program, but finds it disappointing that 75% of the money is not even guaranteed to come back to the community. Mr. Kelly wished to point out that the initial proposal put forward by the NEORSD was to offer no more than 5-7% back to the communities. In our original efforts on behalf of the communities initially opposing this storm water initiative, we were able to secure an agreement to kick that up to 25%. He said that from what he knows of the matter, even the communities that lost in the Supreme Court are delighted to be getting a 25% share recognizing the undertaking that the sewer district is making throughout the region to try to control flooding for everyone. Mr. Antoskiewicz said that the thinking has to be broader; can't be narrow minded. Stormwater is a regional problem, it is not just a North Royalton problem and this is how the whole thing has to be looked at. When we get a grant for roads, with all the money we pay in taxes for roads, he would venture to say that we are behind as to how much is paid out of pocket as a city compared to the amount we get back. You see a lot of our money that we pay in property taxes going to other communities for roads. We are never going to get 100% back, but it's a regional program and it still helps us out more than it hurts us. For all the times we do get the money back, we as a city could not afford to do all the road projects that we do. He said the same goes for the taxes we pay to the Metro Parks. We get some of that back, but the Metro Parks has a lot of area in Cuyahoga County. They recently spent money to fix up Huntington and a lot of other areas throughout the county. He said we get some of it back when we have projects such as Aukerman Park. But we are not getting 100% back. He said storm water is a regional problem and doesn't stop at North Royalton border.

Mayor Stefanik said just because we are the fifth lowest city in property taxes in the county, that is not an excuse to run out and raise taxes. He said we are not doing this because we are the fifth lowest, we are doing this because we know we have a need to do this in North Royalton. Storm water has always been a huge issue going back to the early 1980's. We now finally have a handle on it and the next piece of the puzzle is to enact this storm water utility so that we can address many of the issues. He said that some people will respond that they don't flood and it's not their problem, but we pave streets such as Hi-View which is a dead end street and Martin Drive with only 7 or 8 houses. He said every taxpayer in North Royalton shared in the cost to pave these streets that 98% of them will never drive on. He said that this is the same principle; it's a problem that North Royalton has and the residents of the city will help correct this problem.

**Don Harris**, 15578 Martin Drive. He said since this city has such a great storm water crew, who is going to pick the jobs that the county is going to do. Is the storm water crew going to make a list similar to what is done with the road program and prioritize worst to best and then try to get the county to do the work. Mayor Stefanik said it will be the NEORSD working with our Engineering Department, with input from the Storm Water Department. Mr. Harris asked if we would be looking at a lawsuit if this isn't approved this evening, and if we opt out in 2 years, are we also looking at a lawsuit. Mr. Antoskiewicz said that if we vote not to do this, it will result in District C having to pay the fee, and everyone in the city will have to join in and pay this fee. He said a lawsuit would result if this Council decided to no longer abide by the ordinance that is in place and repeal that ordinance. Tonight we are voting on whether or not we are going

to include everyone in the city in the storm water management program. Mr. Harris said it was his understanding that Strongsville was not participating in this program. He asked why they don't have to do it but we do. Mr. Antoskiewicz said that Mr. Harris would have to check with Strongsville on this. Mayor Stefanik said that 80% of Strongsville is in the NEORSD footprint. Mr. Harris asked what they are going to do with the other 20%. Mr. Kelly said that based on his conversations with their Law Director, it is his understanding that they are currently trying to work this out with the NEORSD.

Mr. Nickell asked if we have an estimate of what the fee would be if only the District C fee was applied city wide. Mayor Stefanik said that about 20% of the city is in District C. Mr. Nickell asked if it would be around \$2.00. Mayor Stefanik said probably. Mr. Nickell said that for \$3.00 more, his ward would have access to the benefits of this program.

Mr. Langshaw said that we actually have the same or maybe more miles of waterways than Parma, which is the 7<sup>th</sup> largest city in the state. He said if we do nothing tonight, all the residents will still have to pay, but will get zero in return vs. a guaranteed 25%. Regarding the remaining 75%, he said that he has faith and confidence in the Mayor to be very vocal for the city and fight for us to get some of these bigger regional projects done. He said that his residents have been waiting a long time; they need the heavy equipment and they need the manpower reinforcements to address this issue.

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **remove Ordinances 16-60 and 16-61 from committee with a recommendation for approval.** Yeas: 3. Nays: 0. **Motion carried.**

#### **NEW BUSINESS**

Mr. Dean said that he had sent the committee some information on the city's property tax. He said that he took some information from the county and ranked how many mills each city pays. He said that we used that to determine that we are the 5<sup>th</sup> lowest in the county. He said that one thing we have been looking at are the levies that we have. He said that the EMS levy is coming up in two years and it has been renewed since 1993. This levy has been collecting what it collected in 1993 and the rate has obviously gone down because the value in the city has gone up because of H.B. 920. He said that the original EMS levy was for 1.7 mills and currently the property owners are paying .88 mills. Mr. Antoskiewicz said that H.B. 920 has really hurt municipalities because we can no longer use the inflation rate to continue to get the rate that was originally approved. Mr. Dean said that H.B. 920 states that we can only collect what we originally collected when it was passed. If the value goes up in the city, we are still going to collect the same amount, so everyone pays less. This is why the original 1.7 mills is down to .88 mills. Mr. Langshaw asked if the 1988 and the 1993 levies can be combined. Mr. Dean said yes. Mayor Stefanik said that there will be more information presented to the committee at the next meeting.

#### **ADJOURNMENT**

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to **adjourn the Finance Committee meeting.** Yeas: 3. Nays: 0. **Motion carried.**

**Finance Committee meeting adjourned at 7:29 p.m.**

City of North Royalton  
City Income Tax Collections  
4/14/2016

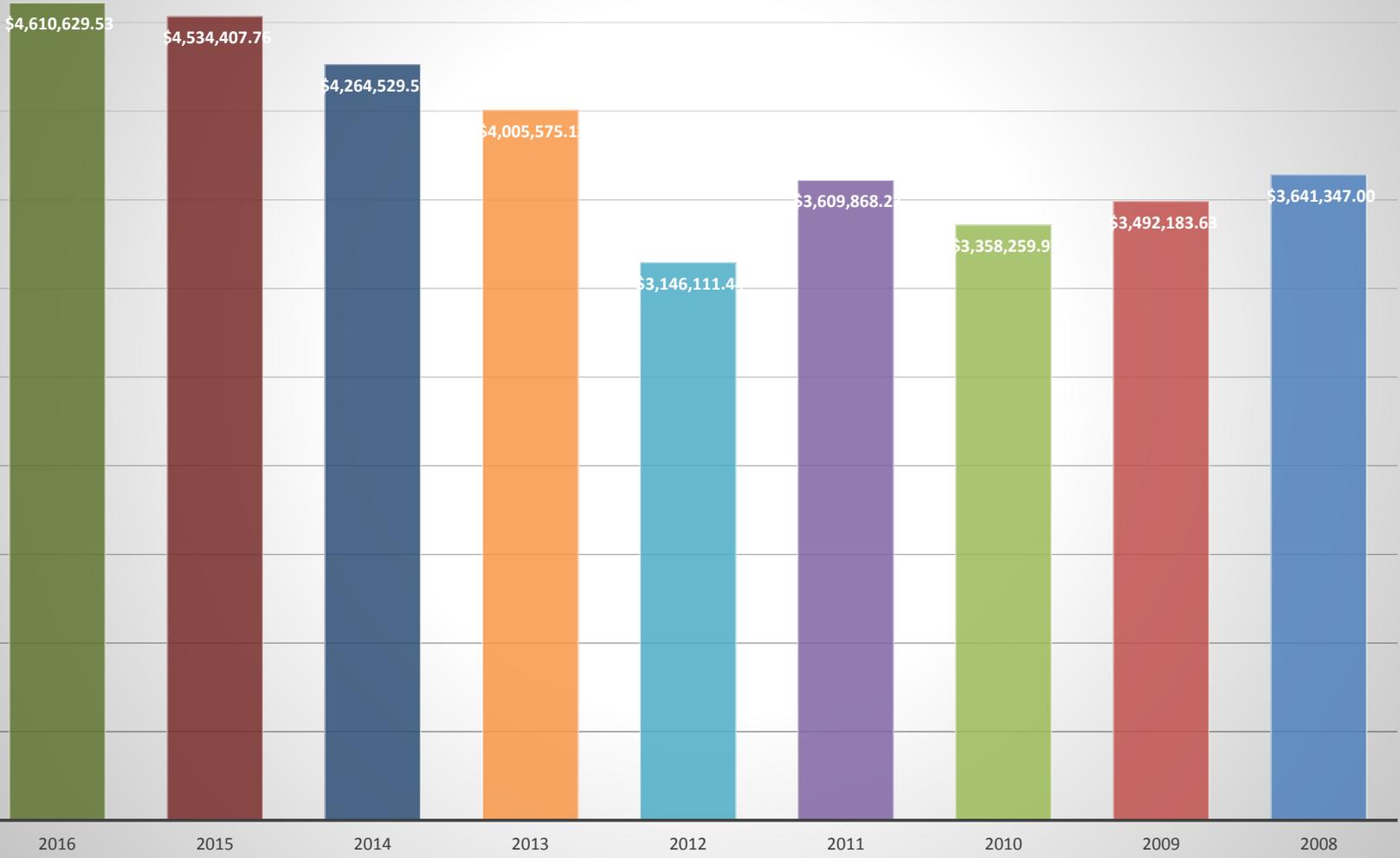
Current Income taxes collected by R.I.T.A. for the period March, 2016 and distributed to the city in April, 2016	<b>Net Receipts</b>  <b>\$ 1,214,075.14</b>
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<b>Current Year</b> to date collection of Income Tax distributed to City January 1, 2016 to April, 2016	<b>\$ 4,610,629.53</b>
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<b>Prior Year</b> to date collection of Income Tax Distributed to City January 1, 2015 to April, 2015	<b>\$ 4,534,407.76</b>
Increase (Decrease) in Income Tax collections for Current Fiscal Year	<b>\$ 76,221.77</b>

Collection Detail by Type				
	Distributed April 2016	Distributed April 2015	Difference	% change
WITHHOLDING	\$ 525,609.20	\$ 511,298.51	\$ 14,310.69	2.80%
INDIVIDUAL TAXES	\$ 597,461.16	\$ 614,492.03	\$ (17,030.87)	-3%
NET PROFIT TAXES	\$ 130,783.64	\$ 95,805.53	\$ 34,978.11	37%
<b>TOTAL GROSS RECEIPTS</b>	<b>\$ 1,253,854.00</b>	<b>\$ 1,221,596.07</b>	<b>\$ 32,257.93</b>	<b>3%</b>
3% withholding for collection fees	(37,615.62)	(36,647.88)	(967.74)	3%
legal fees/court costs	(2,163.24)	(22,675.68)	20,512.44	-90%
<b>TOTAL LEGAL FEES AND COLLECTION COSTS</b>	<b>(39,778.86)</b>	<b>(59,323.56)</b>	<b>19,544.70</b>	<b>-33%</b>
<b>TOTAL NET RECEIPTS</b>	<b>1,214,075.14</b>	<b>1,162,272.51</b>	<b>51,802.63</b>	<b>4%</b>

## Year to Date Income Tax



Net Collections

**CITY OF NORTH ROYALTON  
Income Tax Receipts Summary**

Month Received	General Fund		General Fund	Police Facility	scmr	Total SCMR Fund	Office on Aging	Income Tax Fund	Storm Sewer Fund	Refunds	Overhead & Legal Fees	Net Receipts
	Original	Additional Tax			Additional Tax							
January	\$ 687,657.65	\$ 152,378.14	\$ 840,035.79	\$ 16,666.67	\$ 152,378.14	\$ 152,378.14	\$ 14,583.33	\$ 42,907.02	\$ 76,189.07	\$ (10,779.75)	\$ (35,917.84)	\$ 1,096,062.43
February	914,776.48	72,246.92	987,023.40	16,666.67	176,274.28	176,274.28	14,583.33	50,452.36	88,137.14	(11,193.15)	(40,385.69)	1,281,558.34
March	653,098.65	136,232.02	789,330.67	16,666.67	136,232.02	136,232.02	14,583.33	40,701.21	68,116.01	(13,894.77)	(32,801.52)	1,018,933.62
<b>April</b>	<b>789,937.21</b>	<b>167,169.20</b>	<b>957,106.41</b>	<b>16,666.67</b>	<b>167,169.20</b>	<b>167,169.20</b>	<b>14,583.33</b>	<b>47,769.13</b>	<b>83,584.60</b>	<b>(33,025.34)</b>	<b>(39,778.86)</b>	<b>1,214,075.14</b>
May	-	-	-	-	-	-	-	-	-	-	-	-
June	-	-	-	-	-	-	-	-	-	-	-	-
July	-	-	-	-	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-	-	-	-	-
October	-	-	-	-	-	-	-	-	-	-	-	-
November	-	-	-	-	-	-	-	-	-	-	-	-
<b>December</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 3,045,469.99</b>	<b>\$ 528,026.28</b>	<b>\$ 3,573,496.27</b>	<b>\$ 66,666.68</b>	<b>\$ 632,053.64</b>	<b>\$ 632,053.64</b>	<b>\$ 58,333.32</b>	<b>\$ 181,829.72</b>	<b>\$ 316,026.82</b>	<b>\$ (68,893.01)</b>	<b>\$ (148,883.91)</b>	<b>\$ 4,610,629.53</b>
Check Figure												<b>\$ 4,610,629.53</b>
			FUND: 101	207		211	219	213	443			
Original Fiscal Budget			\$ 11,300,000.00	\$ 200,000.00		\$ 1,700,000.00	\$ 175,000.00	\$ 700,000.00	\$ 630,000.00	\$ (300,000.00)	\$ (450,000.00)	\$ 13,955,000.00
			32%	33%		37%	33%	26%	50%	23%	33%	33%

**NOTES:** Shaded columns reflect the additional tax.  
*Italicized numbers reflect subtotals in a fund.*

Month Received	General Fund		General Fund	Police Facility	scmr	Total SCMR Fund	Office on Aging	Income Tax Fund	Storm Sewer Fund	Refunds	Overhead & Legal Fees	Net Receipts
	Original	Additional Tax			Additional Tax							
January	\$ 603,572.49	\$ 137,079.61	\$ 740,652.10	\$ 16,666.67	\$ 137,079.61	\$ 137,079.61	\$ 14,583.33	\$ 38,755.16	\$ 68,539.80	\$ 4,149.94	\$ (31,808.32)	\$ 988,618.29
February	849,399.58	187,529.93	1,036,929.51	16,666.67	187,529.93	187,529.93	14,583.33	53,070.44	93,764.96	(6,836.90)	(42,375.74)	1,353,332.20
March	668,551.57	133,895.58	802,447.15	16,666.67	133,895.58	133,895.58	14,583.33	41,726.75	66,947.79	(12,987.54)	(33,094.97)	1,030,184.76
<b>April</b>	<b>788,528.99</b>	<b>150,615.90</b>	<b>939,144.89</b>	<b>16,666.67</b>	<b>150,615.90</b>	<b>150,615.90</b>	<b>14,583.33</b>	<b>47,143.97</b>	<b>75,307.95</b>	<b>(21,866.64)</b>	<b>(59,323.56)</b>	<b>1,162,272.51</b>
May	1,290,484.67	198,227.92	1,488,712.59	16,666.67	198,227.92	198,227.92	14,583.33	80,229.55	99,113.96	(5,114.60)	(59,690.46)	1,832,728.96
June	749,625.28	161,669.74	911,295.02	16,666.67	161,669.74	161,669.74	14,583.33	43,045.54	80,834.87	(71,167.07)	(35,328.14)	1,121,599.96
July	534,717.06	166,288.51	701,005.57	16,666.67	166,288.51	166,288.51	14,583.33	31,305.90	83,144.26	(45,491.38)	(30,016.55)	937,486.31
August	1,104,255.22	169,117.78	1,273,373.00	16,666.67	169,117.78	169,117.78	14,583.33	67,590.49	84,558.89	(28,168.30)	(48,419.19)	1,549,302.67
September	711,230.11	235,088.58	946,318.69	16,666.67	156,725.72	156,725.72	14,583.33	43,701.21	-	(20,225.49)	(37,602.41)	1,120,167.72
October	457,607.33	44,262.28	501,869.61	16,666.67	91,521.47	91,521.47	14,583.33	20,746.37	-	(11,619.57)	(20,694.19)	613,073.69
November	905,802.20	143,602.79	1,049,404.99	16,666.67	269,617.24	269,617.24	14,583.33	56,091.97	-	(15,732.63)	(42,545.36)	1,348,086.21
December	672,295.87	239,246.61	911,542.48	16,666.67	159,497.74	159,497.74	39,583.37	43,908.31	-	(1,818.50)	(38,830.48)	1,130,549.59
<b>Total</b>	<b>\$ 9,336,070.37</b>	<b>\$ 1,966,625.23</b>	<b>\$ 11,302,695.60</b>	<b>\$ 200,000.04</b>	<b>\$ 1,981,787.14</b>	<b>\$ 1,981,787.14</b>	<b>\$ 200,000.00</b>	<b>\$ 567,315.66</b>	<b>\$ 652,212.48</b>	<b>\$ (236,878.68)</b>	<b>\$ (479,729.37)</b>	<b>\$ 14,187,402.87</b>
Check Figure												<b>\$ 14,187,402.87</b>
			FUND: 101	207		211	219	213	443			
Original Fiscal Budget			\$ 11,200,000.00	\$ 200,000.00		\$ 1,400,000.00	\$ 175,000.00	\$ 700,000.00	\$ 630,000.00	\$ (325,000.00)	\$ (450,000.00)	\$ 13,530,000.00
			101%	100%		142%	114%	81%	104%	73%	107%	34%

**NOTES:** Shaded columns reflect the additional tax.  
*Italicized numbers reflect subtotals in a fund.*

**CITY OF NORTH ROYALTON**  
**Summary of Overtime Budgets**  
**2016 Fiscal Year**

*As of 4/2/2016*

Fund	Department	2016 Budget	2016 Actual	
General Fund	Police Department	\$ 145,000	\$ 31,853	21.97%
General Fund	Animal Control	2,000	280	14.00%
General Fund	Fire Department	5,000	-	0.00%
General Fund	Dispatch	2,000	971	48.55%
General Fund	Cemetery	-	-	0.00%
General Fund	Parks & Recreation	10,000	753	7.53%
General Fund	Building Department	1,000	313	31.27%
General Fund	Mayor's Office	2,000	108	5.42%
General Fund	Finance Department	2,000	620	31.02%
General Fund	Engineering	100	86	85.94%
General Fund	Legislative Activity	1,000	106	10.64%
General Fund	Mayor's Court	5,000	403	8.07%
Police Facility Operating	Jail	20,000	4,740	23.70%
EMS Fund	Fire Department	400,000	103,120	25.78%
SCMR	Storms Sewer and Drainage	10,000	1,751	17.51%
SCMR	Streets	20,000	1,007	5.04%
SCMR	Snow removal	35,000	8,811	25.18%
Office on Aging	Senior Assistance	2,000	745	37.23%
Community Diversion	Police Department	5,000	-	0.00%
Waste Water	Treatment	78,000	9,457	12.12%
Waste Water	Maintenance	40,000	8,671	21.68%
		<b>\$ 785,100</b>	<b>\$ 173,795</b>	<b>22.14%</b>

**Current Date Represents This Percentage of the Year**

**27%**

CITY OF NORTH ROYALTON  
Thursday, March 31, 2016

CASH ON DEPOSIT

Institution	Account Description	Reconciled Balance
Fifth Third Bank	Operating	\$ 6,102,641.91
Fifth Third Bank	Payroll	\$ 157,612.14
Cash on Hand	Petty Cash	\$ 4,800.00
<b>Total Operating Cash</b>		<b>\$ 6,265,054.05</b>
Fifth Third Bank	Investment account	\$ 6,009,002.50
Star Ohio	Investment account	\$ 1,754,295.57
<b>Total Investments</b>		<b>\$ 7,763,298.07</b>
<b>Total Cash and Investements</b>		<b>\$ 14,028,352.12</b>

**NORTH ROYALTON  
CASH POSITION REPORT  
1/01/2016 to 3/31/2016**

4/7/2016  
9:52:21AM  
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All Funds		Beginning Cash Balance 1/01/2016	MTD 3/01/2016 - 3/31/2016 Receipts	MTD 3/01/2016 - 3/31/2016 Expense	1/01/2016 thru 3/31/2016 2016 Receipts	1/01/2016 thru 3/31/2016 2016 Expense	Cash Balance w/o Encumb	Thru 3/31/2016 Encumbrances	Ending Balance
101	General Fund	1,488,439.69	1,041,551.49	876,562.00	3,570,092.65	3,179,773.10	1,878,759.24	1,570,091.61	308,667.63
203	DARE Fund	-	0.00	0.00	-	-	0.00	-	0.00
205	Enforcement & Education Fund	45,458.98	941.13	0.00	3,383.55	-	48,842.53	390.00	48,452.53
206	Drug Law Enforcement Fund	224.66	0.00	0.00	-	-	224.66	-	224.66
207	Police Facility Operating Fund	16,909.49	34,162.37	67,351.61	200,546.88	215,708.35	1,748.02	35,395.95	-33,647.93
208	Law Enforcement Fund	9,937.43	0.00	0.00	150.00	-	10,087.43	-	10,087.43
209	EMS Levy Fund	8,924.40	181,372.42	68,487.67	675,692.51	551,181.48	133,435.43	2,345.00	131,090.43
210	Motor Vehicle License Tax Fund	315,045.92	19,038.75	0.00	58,043.66	189,350.85	183,738.73	111,189.15	72,549.58
211	SCMR Fund	838,449.37	239,491.51	241,435.40	775,346.18	1,482,380.32	131,415.23	300,179.88	-168,764.65
212	State Highway Fund	103,108.36	8,263.81	2,439.36	24,989.70	27,439.36	100,658.70	21,260.64	79,398.06
213	City Income Tax Fund	125,892.89	26,825.92	31,604.93	98,212.40	105,222.66	118,882.63	-	118,882.63
215	Police Levy Fund	228,490.82	50,974.89	200,985.08	633,974.89	206,710.77	655,754.94	121,683.88	534,071.06
216	Fire Levy Fund	93,971.86	36,175.65	200,000.00	451,175.65	250,000.00	295,147.51	-	295,147.51
217	Recycling Grant Fund	6,144.99	0.00	0.00	-	-	6,144.99	3,700.80	2,444.19
218	FEMA Fund	-	0.00	0.00	-	-	0.00	-	0.00
219	Office on Aging Fund	19,678.07	54,491.33	55,496.06	83,657.99	86,922.91	16,413.15	2,166.00	14,247.15
221	NOPEC Grant Fund	-	0.00	0.00	-	-	0.00	-	0.00
236	Court Computer Services Fund	89,480.05	0.00	240.00	-	2,627.96	86,852.09	480.00	86,372.09
237	Community Diversion Fund	43,816.82	0.00	248.95	400.00	248.95	43,967.87	751.05	43,216.82
238	Cemetery Maintenance Fund	18,065.80	350.00	0.00	750.00	-	18,815.80	-	18,815.80
239	Enterprise Zone Fund	14,996.12	0.00	500.00	-	500.00	14,496.12	-	14,496.12
249	YMCA Spcial Revenue Fund	367,730.47	47,641.21	0.00	143,519.39	4,996.00	506,253.86	-	506,253.86
260	Accrued Balances Fund	481,671.91	10,524.86	34,009.74	33,063.95	34,009.74	480,726.12	-	480,726.12
261	Police Pension Fund	77,221.18	9,611.81	77,257.59	117,611.81	145,893.56	48,939.43	-	48,939.43
262	Fire Pension Fund	77,148.91	9,612.01	47,523.45	117,612.01	149,021.32	45,739.60	-	45,739.60
321	General Bond Retirement Fund	511,079.85	19,377.67	0.00	163,377.67	-	674,457.52	-	674,457.52
341	Special Assess Bond Rtmt Fund	575,363.12	83,780.68	0.00	83,780.68	-	659,143.80	-	659,143.80
414	Industrial Park Fund	-	0.00	0.00	-	-	0.00	-	0.00
430	Service Capital Fund	4,143.49	6,314.91	0.00	19,838.36	-	23,981.85	-	23,981.85
431	Rec Capital Improvement Fund	101,170.20	710.58	0.00	910.58	-	102,080.78	50,000.00	52,080.78
432	Future Capital Improvem't Fund	1,410,280.86	1,183,596.85	3,632.33	1,207,150.66	11,673.12	2,605,758.40	-	2,605,758.40
433	Storm Sewer & Drainage Fund	489,674.80	70,014.63	107,636.72	234,840.84	339,909.22	384,606.42	230,361.44	154,244.98
434	Fire Capital Improvement Fund	363,527.49	41,376.88	2,641.81	122,165.73	77,718.37	407,974.85	22,409.23	385,565.62
435	Route 82 Fund	348,469.31	0.00	0.00	-	-	348,469.31	-	348,469.31
442	Issue 1 - Bennet Road	6,837.02	0.00	0.00	-	-	6,837.02	1,366.28	5,470.74
443	Edgerton Road Waterline Fund	-	0.00	0.00	-	-	0.00	-	0.00
444	Excessive Load Fund	37,740.00	50.00	0.00	100.00	-	37,840.00	-	37,840.00
445	Water Main Fund	58,940.44	250.00	0.00	500.00	-	59,440.44	56,200.00	3,240.44
446	State & Wallings Intersection	-	0.00	0.00	-	-	0.00	-	0.00

**NORTH ROYALTON  
CASH POSITION REPORT  
1/01/2016 to 3/31/2016**

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All Funds	Beginning Cash Balance 1/01/2016	MTD 3/01/2016 - 3/31/2016 Receipts	MTD 3/01/2016 - 3/31/2016 Expense	1/01/2016 thru 3/31/2016 2016 Receipts	1/01/2016 thru 3/31/2016 2016 Expense	Cash Balance w/o Encumb	Thru 3/31/2016 Encumbrances	Ending Balance
448 York Road Sewer Fund	46.52	0.00	0.00	-	-	46.52	-	46.52
449 YMCA Capital Improvement Fund	-	0.00	0.00	-	-	0.00	-	0.00
451 Issue 1 - Sprague Rd	2,108.55	87,934.65	1,172,593.02	1,354,258.38	1,211,062.02	145,304.91	-	145,304.91
551 Wastewater Treatment Fund	1,725,890.39	158,631.78	189,274.52	1,120,130.00	864,133.78	1,981,886.61	1,365,560.50	616,326.11
552 Wastewater Maintenance Fund	3,732.41	53,269.09	67,844.75	320,596.53	256,698.58	67,630.36	132,854.48	-65,224.12
553 Wastewater Debt Service Fund	296,688.88	59,748.94	0.00	372,191.06	-	668,879.94	-	668,879.94
555 Wastewater Rep & Replace Fund	653,719.57	5,473.66	194,186.40	27,807.58	241,779.91	439,747.24	147,340.67	292,406.57
556 WW NR Conv Fund	-	0.00	0.00	-	-	0.00	-	0.00
557 WW NEORSO Conv Fund	-	0.00	0.00	-	-	0.00	-	0.00
763 Improvement Holding Fund	341,418.99	500.00	0.00	500.00	-	341,918.99	-	341,918.99
764 OBBS Fund	598.53	180.17	156.94	321.98	634.00	286.51	-	286.51
766 Bldg Construction Bond Fund	227,050.00	3,000.00	500.00	5,000.00	8,000.00	224,050.00	-	224,050.00
768 Office on Aging Trust Fund	13,360.67	0.00	0.00	-	-	13,360.67	-	13,360.67
769 Unclaimed Funds	7,600.90	5.00	0.00	5.00	-	7,605.90	-	7,605.90
<b>Total All Funds</b>	<b>11,650,250.18</b>	<b>3,545,244.65</b>	<b>3,642,608.33</b>	<b>12,021,698.27</b>	<b>9,643,596.33</b>	<b>14,028,352.12</b>	<b>4,175,726.56</b>	<b>9,852,625.56</b>

City of North Royalton  
2015 Millage/Percentage report - Cuyahoga County

LEGEND  
VILLAGE  
SPLIT SCHOOL DISTRICT  
NORTH ROYALTON

\*- 5TH LOWEST OUT OF 34 CITIES IN PROPERTY TAX RATES  
\*- 7TH LOWEST TAX MILLS ACTUALLY RECEIVED BY CITY

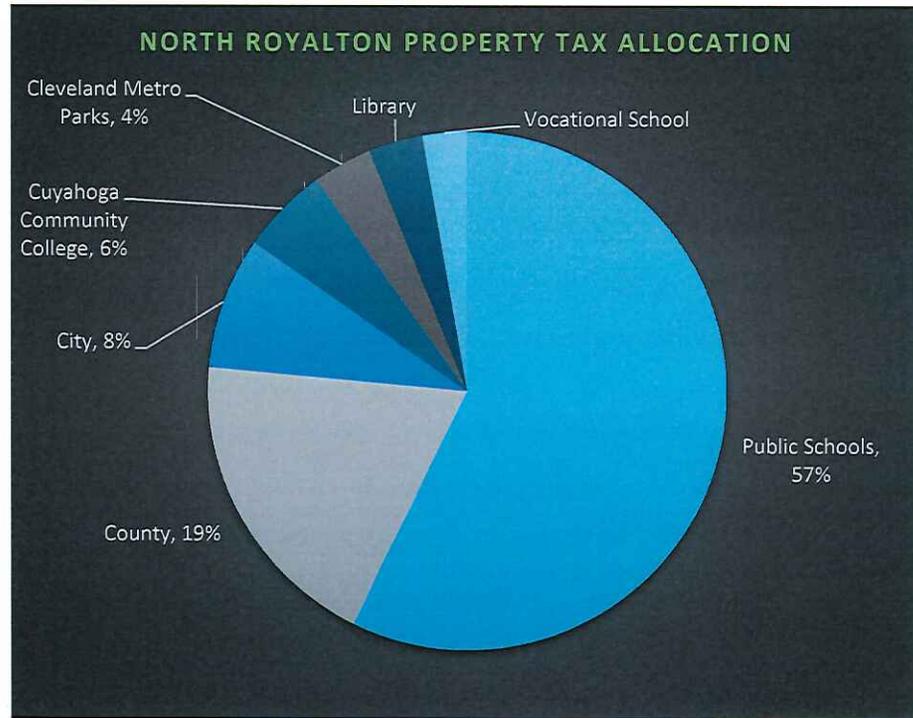
TOTAL - ALL TAXING DISTRICT - CUYAHOGA COUNTY					
City	School District	Total Mills	Mills to City	%	By Mills
Cuyahoga Heights		59.64	4.40	7%	1
Brooklyn Heights Village		59.64	4.40	7%	2
Independence		61.41	2.20	4%	3
Valley View		61.94	6.70	11%	4
Beachwood		67.56	4.00	6%	5
Walton Hills		68.57	0.30	0%	6
Westlake		68.87	9.52	14%	7
Riveredge Township		69.86	-	0%	8
North Royalton	Brecksville	70.08	6.02	9%	9
Oakwood		72.07	3.80	5%	10
Brecksville		72.27	8.21	11%	11
Solon	Orange	72.41	3.65	5%	12
North Royalton	North Royalton	72.77	6.02	8%	13
Pepper Pike	Beachwood	72.91	9.36	13%	14
Woodmere		73.06	4.30	6%	15
Broadview Heights	Brecksville	73.36	9.30	13%	16
Strongsville		73.63	7.17	10%	17
Glenwillow		73.66	3.30	4%	18
Hunting Valley		73.86	5.10	7%	19
Solon		74.01	3.65	5%	20
Highland Heights		74.34	4.00	5%	21
Mayfield Village		74.55	4.22	6%	22
BrookPark		74.60	4.74	6%	23
Warrensville Heights	Orange	75.38	6.62	9%	24
Orange		75.86	7.10	9%	25
Broadview Heights	North Royalton	76.04	9.30	12%	26
Moreland Hills	Orange	76.07	7.30	10%	27
Chagrin Falls Township		77.62	0.80	1%	28
Pepper Pike/Orange		78.12	9.36	12%	29
Mayfield Heights		80.34	10.00	12%	30
olmsted falls	Berea	80.36	10.50	13%	31
Linndale		82.26	2.80	3%	32
Rock River		82.50	10.90	13%	33
Cleveland	Berea	82.56	12.70	15%	34
Gates Mills		82.94	12.60	15%	35
Brooklyn		83.05	5.90	7%	36
fairview park	Rocky River	83.16	11.56	14%	37
fairview park	Berea	83.16	11.56	14%	38
Moreland Hills	Chagrin Falls	83.72	7.30	9%	39
Bentleyville		83.93	7.51	9%	40
Brookpark	Cleveland	84.20	4.74	6%	41
Middleburg Heights		84.56	4.71	6%	42
Chagrin Falls Village		85.60	8.78	10%	43
Parma		85.85	7.50	9%	44
Berea		86.09	16.24	19%	45
Parma Heights		88.35	10.00	11%	46
Seven Hills		89.26	10.91	12%	47
Bedford		89.97	21.70	24%	48
Bay Village		90.06	14.90	17%	49
Bedford Heights		90.17	21.90	24%	50
Bedford Heights	Orange	90.66	21.90	24%	51
Richmond Heights		91.28	15.77	17%	52
Fairview Park		91.46	11.56	13%	53
Fairview Park		91.46	11.56	13%	54
Olmsted Falls		91.72	10.50	11%	55
Cleveland	Cleveland	92.16	12.70	14%	56
Bratenahl		94.37	14.91	16%	57
Beachwood	Warrensville	94.37	4.00	4%	58
North Olmsted	Olmsted Falls	94.52	13.30	14%	59
North Randall		94.93	4.56	5%	60
Warrensville Heights		96.99	6.62	7%	61
Berea	Olmsted Falls	97.46	16.24	17%	62
Orange	Warrensville	97.47	7.10	7%	63
East Cleveland		97.89	12.70	13%	64
North Olmsted		98.44	13.30	14%	65
Olmstead Township		98.95	-	0%	66
Cleveland Heights	East Cleveland	99.11	13.92	14%	67
Lyndhurst		102.65	11.50	11%	68
Lakewood		103.25	17.40	17%	69
Garfield Heights	Cleveland	106.66	27.20	26%	70
Richmond Heights	South Euclid	106.93	15.77	15%	71
South Euclid		107.50	16.35	15%	72
Highland Hills		109.65	19.28	18%	73
Euclid		111.01	7.43	7%	74
Newburgh Heights		111.26	31.80	29%	75
Maple Heights		115.77	16.80	15%	76
University Heights		123.35	13.20	11%	77
Cleveland Heights		124.07	13.92	11%	78
South Euclid	Cleveland Heights	126.50	16.35	13%	79
Shaker Heights		128.91	9.90	8%	80
Garfield Heights		129.93	27.20	21%	81
Cleveland	Shaker Heights	131.71	12.70	10%	82

TOTAL - ALL TAXING DISTRICT - CUYAHOGA COUNTY			
City	Total Mills	%	By Mills
Independence	61.41	4%	1
Beachwood	67.56	6%	
Westlake	68.87	14%	2
Brecksville	72.27	11%	3
North Royalton	72.77	8%	4
Strongsville	73.63	10%	5
Solon	74.01	5%	6
Highland Heights	74.34	5%	7
BrookPark	74.60	6%	8
Mayfield Heights	80.34	12%	9
Rock River	82.50	13%	10
Middleburg Heights	84.56	6%	11
Parma	85.85	9%	12
Berea	86.09	19%	13
Parma Heights	88.35	11%	14
Seven Hills	89.26	12%	15
Bedford	89.97	24%	16
Bay Village	90.06	17%	17
Bedford Heights	90.17	24%	18
Richmond Heights	91.28	17%	19
Fairview Park	91.46	13%	20
Fairview Park	91.46	13%	21
Olmsted Falls	91.72	11%	22
Warrensville Heights	96.99	7%	23
East Cleveland	97.89	13%	24
North Olmsted	98.44	14%	25
Lyndhurst	102.65	11%	26
Lakewood	103.25	17%	27
South Euclid	107.50	15%	28
Euclid	111.01	7%	29
Maple Heights	115.77	15%	30
University Heights	123.35	11%	31
Cleveland Heights	124.07	11%	32
Shaker Heights	128.91	8%	33
Garfield Heights	129.93	21%	34

TOTAL - ALL TAXING DISTRICT - CUYAHOGA COUNTY			
City	Mills to City	%	By Mills
Independence	2.20	4%	1
Solon	3.65	5%	2
Beachwood	4.00	6%	3
Highland Heights	4.00	5%	4
Middleburg Heights	4.71	6%	5
BrookPark	4.74	6%	6
North Royalton	6.02	8%	7
Warrensville Heights	6.62	7%	8
Strongsville	7.17	10%	9
Euclid	7.43	7%	10
Parma	7.50	9%	11
Brecksville	8.21	11%	12
Westlake	9.52	14%	13
Shaker Heights	9.90	8%	14
Mayfield Heights	10.00	12%	15
Parma Heights	10.00	11%	16
Olmsted Falls	10.50	11%	17
Rock River	10.90	13%	18
Seven Hills	10.91	12%	19
Lyndhurst	11.50	11%	20
Fairview Park	11.56	13%	21
Fairview Park	11.56	13%	22
East Cleveland	12.70	13%	23
University Heights	13.20	11%	24
North Olmsted	13.30	14%	25
Cleveland Heights	13.92	11%	26
Bay Village	14.90	17%	27
Richmond Heights	15.77	17%	28
Berea	16.24	19%	29
South Euclid	16.35	15%	30
Maple Heights	16.80	15%	31
Lakewood	17.40	17%	32
Bedford	21.70	24%	33
Bedford Heights	21.90	24%	34
Garfield Heights	27.20	21%	35

**2015 Tax Rates (Effective 2016 Bills)**

	<b>Millage</b>	<b>Percent</b>
Public Schools	41.64	57%
County	13.98	19%
City	6.02	8%
Cuyahoga Community College	3.94	5%
Cleveland Metro Parks	2.71	4%
Library	2.47	3%
Vocational School	2.00	3%
<b>Total</b>	<b>72.76</b>	<b>100%</b>

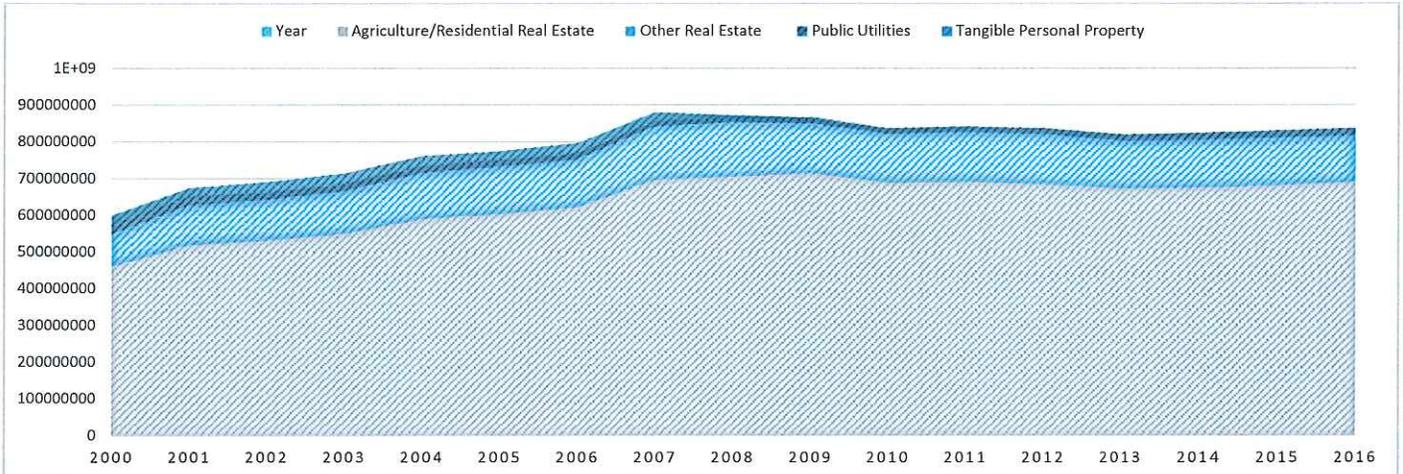


<b>Levy Name</b>	<b>Orig. Millage</b>	<b>Effective Mills</b>
Fireman's Fund-Charter	0.30	0.30
General Fund-Charter	1.50	1.50
Police Pension-Charter	0.30	0.30
Sinking Fund and Bond-Charter	0.40	0.40
1981 Fire	1.00	0.41
1982 Police	1.00	0.41
1988 EMS - expires 2017 tax year	1.20	0.56
1993 EMS - expires 2017 tax year	0.50	0.33
2001 Fire	0.75	0.68
2001 Police	1.25	1.14
<b>Total City Levies</b>	<b>8.2</b>	<b>6.02</b>

**2015 actual collections-City**

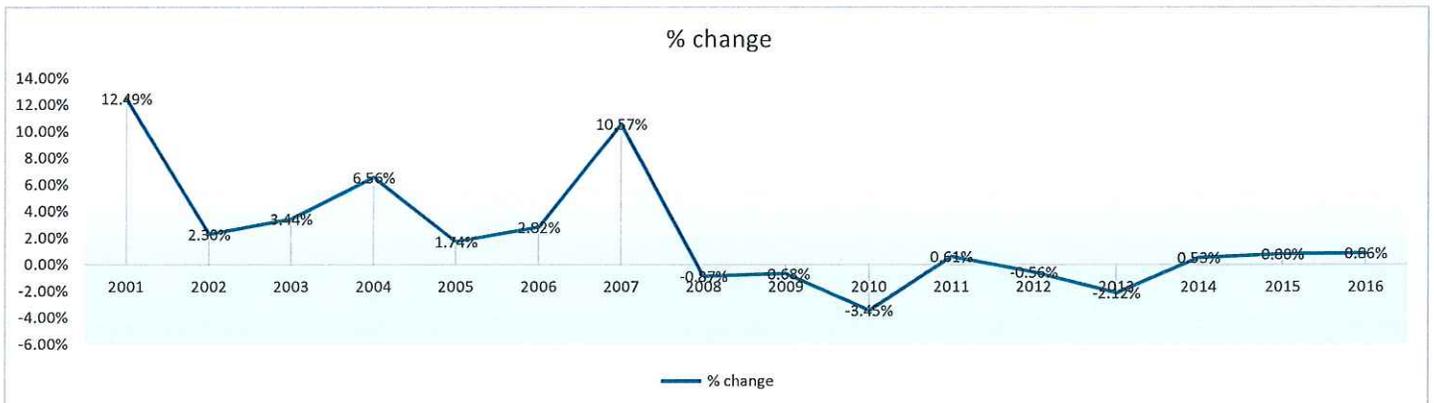
	<b>Amount Received</b>
Fire Department	\$ 1,972,471.14
Police Department	\$ 1,576,494.22
General Fund	\$ 1,232,985.77
Debt Service	\$ 340,563.49
<b>Total 2015 Receipts</b>	<b>\$ 5,122,514.62</b>

City of North Royalton  
Real Property Values by year



Year	Agriculture/Residential Real Estate	Other Real Estate	Public Utilities	Tangible Personal Property	Total	% change	real estate	other real estate	utilities	tangible
2000	460,495,850	88,080,900	27,559,190	23,796,273	599,932,213					
2001	519,223,850	107,537,750	24,665,850	23,439,705	674,867,155	12.49%	12.75%	22.09%	-10.50%	-1.50%
2002	531,884,840	110,339,010	19,349,440	28,782,724	690,356,014	2.30%	2.44%	2.60%	-21.55%	22.79%
2003	549,846,670	116,092,220	18,981,340	29,178,830	714,099,060	3.44%	3.38%	5.21%	-1.90%	1.38%
2004	589,729,910	124,977,010	19,021,850	27,187,608	760,916,378	6.56%	7.25%	7.65%	0.21%	-6.82%
2005	603,698,000	128,019,170	18,416,710	23,998,713	774,132,593	1.74%	2.37%	2.43%	-3.18%	-11.73%
2006	621,862,500	130,150,110	15,862,580	28,060,516	795,935,706	2.82%	3.01%	1.66%	-13.87%	16.93%
2007	696,052,930	145,412,720	16,102,320	22,535,285	880,103,255	10.57%	11.93%	11.73%	1.51%	-19.69%
2008	705,251,410	147,986,240	12,842,430	6,334,382	872,414,462	-0.87%	1.32%	1.77%	-20.24%	-71.89%
2009	714,185,660	135,415,320	13,591,490	3,319,912	866,512,382	-0.68%	1.27%	-8.49%	5.83%	-47.59%
2010	688,441,270	133,682,670	14,488,560	-	836,612,500	-3.45%	-3.60%	-1.28%	6.60%	
2011	691,984,620	134,264,930	15,444,330	-	841,693,880	0.61%	0.51%	0.44%	6.60%	
2012	685,146,740	135,963,220	15,840,620	-	836,950,580	-0.56%	-0.99%	1.26%	2.57%	
2013	672,675,140	129,003,020	17,517,050	-	819,195,210	-2.12%	-1.82%	-5.12%	10.58%	
2014	675,130,820	129,127,070	19,238,220	-	823,496,110	0.53%	0.37%	0.10%	9.83%	
2015	680,456,120	129,386,280	20,218,490	-	830,060,890	0.80%	0.79%	0.20%	5.10%	
2016	691,032,830	125,554,260	20,645,800	-	837,232,890	0.86%	1.55%	-2.96%	2.11%	

\*\* - Assessed Valuation based on Tax Year (Tax years are collected in proceeding Fiscal Year)  
FROM SCHEDULE A - CUYAHOGA COUNTY BUDGET COMMISSION



## Levy Impacts on Your Current Bill

Property taxes are calculated based on the value of your property and the tax rate within your community. Your 2015 property value was used in calculating this tax bill. Most tax increases are due to levies approved by the voters in your community at elections held in 2015. This 2015 tax year is the Triennial Update Year for your property value.

Tax Unit	Full Year Cost for \$100,000 home	Tax Unit	Full Year Cost for \$100,000 home
Broadview Heights	\$ 49.70	Maple Heights	\$ 45.50

### Rates of Taxation for Tax Year 2015 Due in 2016

Rates are expressed in dollars and cents on each one thousand dollars of tax value.  
Annual tax as a percentage of the market value of the property is also provided.

<u>CITY VILLAGE OR TOWNSHIP</u>	<u>VOTED TAX RATE</u>	RESIDENTIAL/AGRICULTURAL			COMMERCIAL/INDUSTRIAL	
		<u>EFFECTIVE TAX RATE</u>	<u>TAX AS A PERCENTAGE OF MARKET</u>		<u>EFFECTIVE TAX RATE</u>	<u>TAX AS A PERCENTAGE OF MARKET</u>
Bay Village	155.14	90.06	2.78%	101.75	3.56%	
Beachwood	113.83	67.56	2.09%	77.20	2.70%	
Beachwood/Warrensville	119.13	94.37	2.91%	100.62	3.52%	
Bedford	120.85	89.97	2.80%	101.58	3.56%	
Bedford Hts.	121.05	90.17	2.81%	101.78	3.56%	
Bedford Hts./Orange	136.53	90.66	2.80%	100.41	3.51%	
Bentleyville	147.63	83.93	2.59%	95.26	3.33%	
Berea	120.63	82.64	2.56%	91.79	3.21%	
Berea/Olmsted Falls	143.83	93.01	2.87%	94.92	3.32%	
Bratenahl	122.03	94.37	2.93%	104.15	3.65%	
Brecksville	110.64	72.27	2.24%	80.54	2.82%	
Broadview Hts.	114.25	73.36	2.28%	82.09	2.87%	
Broadview Hts./North Royalton	102.95	76.04	2.36%	77.07	2.70%	
Brooklyn	91.53	83.05	2.57%	81.42	2.85%	
Brooklyn Hts.	65.53	59.64	1.85%	63.39	2.22%	
Brook Park	108.58	74.60	2.31%	83.09	2.91%	
Brook Park/Cleveland	111.78	84.20	2.62%	93.84	3.28%	
Chagrin Falls Township	139.93	77.62	2.40%	87.56	3.06%	
Chagrin Falls Village	148.53	85.60	2.65%	96.16	3.37%	
Cleveland	119.73	92.16	2.86%	101.85	3.56%	
Cleveland/Berea	116.53	82.56	2.55%	91.11	3.19%	
Cleveland/Shaker Hts.	224.36	131.71	4.09%	165.48	5.79%	
Cleveland Hts.	194.44	124.07	3.86%	141.88	4.97%	
Cleveland Hts./East Cleveland	136.95	99.11	3.06%	125.74	4.40%	
Cuyahoga Hts.	65.53	59.64	1.85%	63.39	2.22%	
East Cleveland	135.73	97.89	3.02%	124.52	4.36%	
Euclid	142.15	111.01	3.43%	128.02	4.48%	
Fairview Park	133.80	91.46	2.83%	101.02	3.54%	
Fairview Park/Berea	115.63	81.42	2.52%	90.19	3.16%	
Fairview Park/Rocky River	128.38	83.16	2.57%	105.62	3.70%	
Garfield Hts.	133.69	129.93	4.00%	124.25	4.35%	
Garfield Hts./Cleveland	134.23	106.66	3.31%	116.35	4.07%	
Gates Mills	121.95	82.94	2.56%	89.85	3.14%	
Glenwillow	108.93	73.66	2.28%	87.09	3.05%	
Highland Hills Village	135.83	109.65	3.38%	109.07	3.82%	
Highland Hts.	111.55	74.34	2.30%	79.45	2.78%	
Hunting Valley	119.73	73.86	2.29%	83.61	2.93%	
Independence	63.73	61.41	1.91%	63.72	2.23%	
Lakewood	164.56	103.25	3.20%	124.94	4.37%	
Linndale	109.83	82.26	2.56%	91.95	3.22%	
Lyndhurst	142.73	102.65	3.17%	101.85	3.56%	
Maple Hts.	128.93	115.77	3.58%	114.27	4.00%	

CITY VILLAGE OR TOWNSHIP	RESIDENTIAL/AGRICULTURAL			COMMERCIAL/INDUSTRIAL	
	VOTED TAX RATE	EFFECTIVE TAX RATE	TAX AS A PERCENTAGE OF MARKET	EFFECTIVE TAX RATE	TAX AS A PERCENTAGE OF MARKET
Mayfield Village	114.85	74.55	2.31%	80.08	2.80%
Mayfield Hts.	117.55	80.34	2.48%	85.45	2.99%
Middleburg Hts.	109.28	74.56	2.31%	83.31	2.92%
Moreland Hills/Chagrin Falls	146.03	83.72	2.59%	93.66	3.28%
Moreland Hills/Orange	121.93	76.06	2.35%	85.81	3.00%
Newburgh Hts.	138.83	111.26	3.45%	120.12	4.20%
North Olmsted	136.03	98.44	3.06%	104.03	3.64%
North Olmsted/Olmsted Falls	141.33	94.52	2.92%	95.84	3.35%
North Randall	119.93	94.93	2.93%	101.38	3.55%
North Royalton	99.33	72.77	2.25%	74.17	2.60%
North Royalton/Brecksville	110.63	70.08	2.17%	79.19	2.77%
Oakwood	102.95	72.07	2.25%	83.68	2.93%
Olmsted Falls	141.38	91.72	2.83%	93.09	3.26%
Olmsted Falls/Berea	117.18	80.36	2.49%	88.96	3.11%
Olmsted Township	155.53	98.95	3.07%	102.02	3.57%
Orange	121.73	75.86	2.35%	85.61	3.00%
Orange/Warrensville	122.23	97.47	3.01%	103.72	3.63%
Parma	106.64	85.85	2.66%	88.92	3.11%
Parma Hts.	109.14	88.35	2.73%	91.42	3.20%
Pepper Pike	124.13	78.12	2.42%	87.90	3.08%
Pepper Pike/Beachwood	119.33	72.91	2.26%	82.58	2.89%
Richmond Hts.	129.43	91.28	2.82%	96.42	3.37%
Richmond Hts./South Euclid	149.33	106.93	3.30%	106.35	3.72%
Rocky River	127.48	82.50	2.55%	104.73	3.67%
Seven Hills	110.24	89.26	2.76%	92.52	3.24%
Shaker Hts.	221.56	128.91	4.00%	162.68	5.69%
Solon	109.43	74.01	2.29%	87.57	3.06%
Solon/Orange	118.43	72.41	2.24%	82.28	2.88%
South Euclid	147.58	107.50	3.33%	106.63	3.73%
South Euclid/Cleveland Hts.	196.87	126.50	3.95%	144.24	5.05%
Strongsville	116.91	73.63	2.28%	78.56	2.75%
University Hts.	193.72	123.35	3.84%	141.16	4.94%
Valley View	67.83	61.94	1.92%	65.69	2.30%
Walton Hills	99.45	68.57	2.15%	80.18	2.81%
Warrensville Hts.	124.83	96.99	2.99%	103.60	3.63%
Warrensville/Orange	124.33	75.38	2.33%	85.49	2.99%
Westlake	103.35	68.87	2.13%	74.28	2.60%
Woodmere	118.93	73.06	2.26%	82.81	2.90%

**Closing Date for the payment of First Half 2015 taxes is January 21, 2016.**

**Tax bills may be obtained by calling 216-443-7010 (24 hours a day, 7 days a week) or by visiting the Treasury Website:**

**<http://treasurer.cuyahogacounty.us/>**

**WAYS TO PAY YOUR PROPERTY TAX**

- BY MAIL:** Mail your bottom portion of the bill in the enclosed envelope, please write parcel number on check.
- ONLINE:** PAY BY E-CHECK (free) or CREDIT CARD (fee added) at <http://treasurer.cuyahogacounty.us>
- BY PHONE:** CALL 1-800-2PAYTAX (1-800-272-9829) to pay your property taxes by credit card (fee added) Cuyahoga County's Jurisdiction Code is 4501.
- DROP BOX (Inside):** Cuyahoga County Administrative Headquarters and all County Automobile Title Agencies.
- IN PERSON:** Pay by cash, check, money order or credit card (fee added) at the Cuyahoga County Administrative Headquarters.
- BANK:** KeyBank - All branches in Cuyahoga County (checks only)

**The last day KeyBank will be accepting payments is January 14, 2016.**

**Cuyahoga County Treasury Department – Cuyahoga County Administrative Headquarters  
2079 East Ninth Street – Cleveland, Ohio 44115  
216-443-7010 (24 hours a day, 7 days a week)**

Attach to finance committee submitted by Lang Shaw minutes 4/19/16

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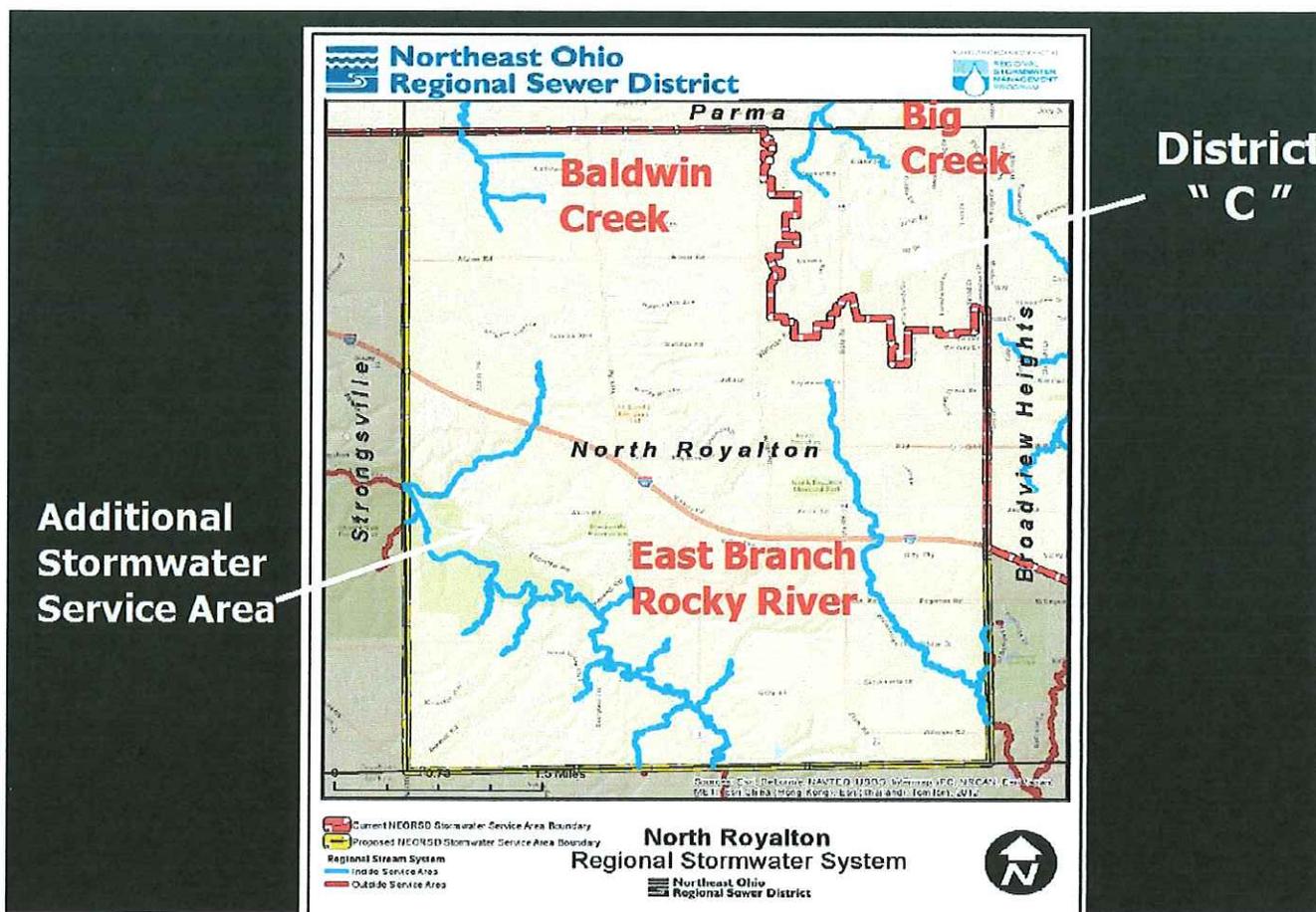
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FEATURED

## Equalization law muddies proposed storm fee water

If OK'd all pay, are serviced; if not all still pay but only C District serviced

By JAIME ANTON The Post staff writer Updated 14 hrs ago



Graphic provided

This graphic shows the C District, which is part of the NEORSD and its stormwater management plan, and the remainder of the city beir consider for inclusion.

NORTH ROYALTON – About a dozen residents attending city council's April 5 stormwater committee to discuss the entire city's potential involvement in the Northeast Ohio Regional Sewer District's Stormwater Management Program learned the city's equalization ordinance further muddies the water.

A few residents addressed council troubled by the NEORSD fee likely being imposed, viewing it instead as a tax.

"I'm trying to educate myself and find out why we chose to go this route. We have our own wastewater facility but instead, we're having the sewer district collect 100 percent of the money and give us back 25 percent?" George Hasek, a resident, said.

Don Harris, a resident, was also upset.

"You keep calling it a fee. It's a tax," he said. "It's a matter of semantics. If it's a fee, I can't vote on it. If it's a tax, I get to vote on it."

City officials say it basically boils down to everyone pays and only the C District – the northeast corner of the city part of the NEORSD – receives stormwater improvements or everyone pays a little more and the entire city's regional watershed will be maintained and operated by the NEORSD.

"This comes down to pay and get nothing or pay a little more and get something," said Ward 3 Councilman Dan Langshaw, stormwater chair. "I don't like that residents will have to pay a little more. However, this proposed agreement makes a situation imposed upon us by the courts into something that will address one of the top issues our city faces, which is flooding and stormwater issues."

Ward 1 Councilman John Nickell agreed.

"I've been in houses that had 2 feet of water, 3 feet of water, even 8 feet of water. I've seen the damage and heartbreak of flooding. I'm not thrilled with the fee, but we're going to pay anyway. Why not spend \$2 or \$3 more a month to let the NEORSD go in there and address some of the issues – restore banks, keep streams maintained?" he said.

Via this program, the NEORSD is attempting to remedy stormwater problems from a regional approach. Kyle Dreyfuss-Wells, deputy director of watershed programs for NEORSD, detailed it March 15 and again at the meeting for residents in attendance. She started off by showing them a picture of a stream bank lined with rusty washing machines, a resident's desperate attempt to spare his bank from washing away.

"He did not cause the problem, and he alone cannot solve the problem, which is why we need a regional approach. We are focused on the regional stormwater system," Dreyfuss-Wells said, which is separate from district's sanitary sewer system.

City council will ultimately decide, at the April 19 meeting, if the entire city should be included in the NEORSD stormwater program.

North Royalton has a choice where other cities do not, because the city operates its own wastewater treatment facility. The C District, on the other hand, is serviced by the NEORSD, and so is included in the NEORSD program.

Enter North Royalton's equalization ordinance.

This ordinance, passed in 1995, says residents must pay equal rates. The C District is mandated to pay the fee, which will be more than the rest of the city pays if council turns down involvement, so the entire community's rates must be equalized so all residents are paying roughly the same. If that happens, the 21 miles of streams the NEORSD would have taken responsibility for in Royalton, which includes debris removal, inspections, maintenance, projects, reimbursement for local projects, none of that happens in or benefits the majority of the city though the majority will be helping financially shoulder those benefits for C District.

"We have to follow the law. We have to equalize rates. If council chooses not to go forward with everyone's participation, everyone in the community will still be paying for stormwater to one degree or another," Law Director Tom Kelly said.

If council approves the entire community's involvement, all will benefit, utilizing the district's expertise in dealing with stormwater management as well as the financial capacity to complete the necessary maintenance and operation of a regional program, Mayor Bob Stefanik said.

The NEORSD expects \$41 million in annual revenue, districtwide, to fund stormwater projects, which will include not just construction but master planning, inspection, maintenance and encouraging good

practices.

Things like debris removal, basin inspections, stream bank stabilization and repair, projects North Royalton has been doing in house, will be done on a much grander scale.

Not only does the program fund regional projects, but it features a community-cost sharing component that refunds 25 percent back to individual cities to address their own smaller-scale stormwater projects.

Costs to individual property owners varies depending on the amount of impervious surfaces each has. An impervious surface is an area that does not absorb stormwater and causes runoff – roofs, garages, driveways, parking lots, etc. The base rate is based on Equivalent Residential Units, and one ERU, which costs \$5.15 per month, equates to 3,000 square feet of impervious area.

There are three cost tiers, but it's been estimated most residents will likely fall in the Tier 2 range, which is a medium-size residence and is one ERU.

The program was originally instituted in 2010 but most cities, North Royalton included, fought the fee citing it as a tax. North Royalton eventually dropped its lawsuit and crafted an arrangement with the NEORSD.

Several communities continued to fight, delaying the program, but the Ohio Supreme Court ruled last year that the NEORSD has the authority to implement this program and confirmed that stormwater is wastewater.

The fee is anticipated to resume this July.

Stefanik reminded residents of the years when the city made headlines for flooding, but it doesn't happen to that extent anymore because of his stormwater focus. This will build on that, he said.

"A lot times North Royalton had leadership that only thought about today and not tomorrow. I don't want to pay it, but I know in my heart it's the right thing to do," Stefanik said.

The city has posted information on its website, [northroyalton.org](http://northroyalton.org), to explain what residents can do to receive credits to reduce the fee and how to apply for the credits.

Jaime Anton