

**SPECIAL FINANCE COMMITTEE MINUTES
NOVEMBER 23, 2015**

The Special Finance Committee meeting was held on November 23, 2015 at North Royalton City Hall, 14600 State Road. The meeting was called to order at 6:03 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, Finance Director Eric Dean; Other: Mike Kekic, Jenifer Csiszar, Sheri Stafford, Amy Kuntz.

1. 2016 Budget

Mr. Dean gave an overview of the 2016 budget. He said that our major source of revenue is income tax and for next year we looked at a conservative number of \$13,980,000. He reviewed some of the items that the various Department Heads have requested for next year. He said that the Police Department has requested 4 Interceptors in the amount of \$124,000. He said that we also have \$60,000 budgeted for the Police Department roof repair. The Fire Department has budgeted for two part time employees to paint the fire hydrants in the amount of \$12,500. He said that we have moved up the purchase of two vehicles for the Fire Department from 2016 to 2015. He said that we will encumber these funds before the end of the year so that these vehicles can be ordered. He said that they have budgeted \$225,000 for the road program, \$70,000 for street striping, \$45,000 in the Cemetery budget for a new dump truck and we have budgeted for a Ford Fusion for the Building Department. He said that these are the highlights of the special capital items in next year's budget.

Mr. Dean gave a presentation to Council regarding income tax and property tax revenues and general discussion of these documents occurred. A copy of this presentation is attached to these minutes.

Council had previously submitted some preliminary questions to Mr. Dean regarding the 2016 budget. Mr. Dean provided responses to these questions. A copy of both the questions and answers are attached to these minutes. Pertaining to Item #5 on the 2016 Council Budget Questions document, Mayor Stefanik said that regarding Baseball Boosters, there is more money being put in for this type of work next year but we are not going to put it into a separate fund just for the baseball fields. He said we have never done it that way and we don't want to tie up this money if it is needed in an emergency.

Mike Kekic, President of the North Royalton Baseball Boosters addressed the committee. He said he had approached the city and asked for a separate budget line item for the fields for several reasons. He said that from 2010 to 2015 we are down 546 players; in 2010 we had 1,746 players and in 2015 we had 1,326. He said that with the average registration fee being around \$75.00-\$80.00, this means \$35,000 - \$40,000 in revenue was lost in 5 years. He said that in the last 3 years they have put about \$35,000-\$37,000 into fence repairs for the fields and there is more that still needs to be done. He said at the end of last year they ran out of money. This past year they were down to about \$9,000 and at the end of the year they need to pay the city about \$6,500. He said that they have not been this low for over 7 years. He said that they will be losing the St. Albert south baseball field because they are going to grass it over for CYO programs. He felt that would result in some savings for the city due to the fact that this is one less field that needs to be maintained. As president, he said that he is trying to get all the games and practices held at York Road fields. This way they are only putting money into properties that the city owns. He said that in the last few weeks they have groomed fields 1, 4 and 8 at a cost of \$2,770 each. He said that they are also looking at addressing the drainage problems on field 5. He said that it has reached a point where they no longer have the revenue to continue to do these big repair jobs. He said that they are looking at improvements to the concession stand to help raise additional revenues, and they are also looking to raise the registration fees to help offset some of their costs. Mr. Langshaw asked if they have looked into doing more tournaments to help raise revenue. Mr. Kekic said yes, they actively recruit this every year and they are also looking into opening up the baseball and softball program to non-residents. Mayor Stefanik said that before they do that he would like the Law Department to look at this to ensure that this is the direction the city wants to go. He said it would be up to City Council to decide on how we use our property. Mayor Stefanik said that he appreciates the efforts the boosters are making towards raising more revenue and stated that everyone is feeling the financial pinch due to cuts in revenue. He said that we have

more money in the Recreation budget this year than we have had the last few years and we can all sit down and see how we can divide this money.

Item #2 under Mr. Langshaw's question sheet generated discussion on cost savings of doing rubbish collection in house vs. outsourcing. Mr. Petrusky asked Mr. Dean if he would be able to provide a cost comparison between the two. Mr. Antoskiewicz cautioned that it might be difficult to get an accurate number with so much of the cost savings being due to not having to buy rubbish trucks, workman's comp costs, etc. Mr. Petrusky agreed but said that the residents might want to see these figures when it comes time to renew the contract with Rumpke. Mr. Dean said that he would see what he could put together to show cost comparisons.

Amy Kuntz, representing the Partnership for a Healthy North Royalton, addressed the committee. She asked if they could expand on "Public Health and Welfare" as it is described in the 2015 budget in the Royalton booklet. She said that it is very generalized to Cemetery and Office on Aging. She said that there is not a lot of information on where that money is going. She said that the Partnership for a Healthy North Royalton is a community program and would like to expand to become a visible part of prevention, specifically drug prevention in the city. She said that they are currently funded by a 5 year grant with the end goal of being self-sustaining at the end of these 5 years. She said that they are currently in year 3 of this grant and are trying to plug into local resources. She provided an overview of their program. Mayor Stefanik asked if they were looking at reapplying for additional grant funding. Ms. Kuntz said they are looking at that possibility and they can apply for an additional 5 years. Mayor Stefanik asked if the application is made through the schools and if so who would be responsible for this. Ms. Kuntz said yes the school is the applicant and she would work with Julie Bogdon who is the Director of Pupil Services. Mayor Stefanik said we would be happy to work with the schools and lobby whoever we need to in order to help secure this funding. Mr. Antoskiewicz asked how much the grant was for. Ms. Kuntz said it is for \$125,000 per year.

Mr. Dean said that drug awareness would fall under the Police Department D.A.R.E. program. He said we also have a contract with the county for our public health and welfare and pay them around \$120,000 for this. Mayor Stefanik said that we receive a report from the county every year that outlines the number of calls which include drug addiction, lead poisoning, etc. He said that he would share this with Ms. Kuntz because her program might be something that the county would be interested in. Sheri Stafford addressed the committee and asked if the county was direct services to residents. Mayor Stefanik said yes.

Mr. Antoskiewicz asked if Council wished to have another meeting to discuss the budget or was tonight sufficient to answer their questions and concerns. It was the consensus of Council that another special Finance Committee meeting would not be necessary. Mr. Dean explained that by having this budget approved by the end of the year, it won't require us to enact a temporary budget to get us through the first quarter of 2016. Mr. Antoskiewicz agreed that passing the budget before the end of the year helps the city with various projects and allows them to begin as soon as possible.

Moved by Mr. Marnecheck, seconded by Mr. Petrusky to **recommend approval of the 2016 budget to Council**. Yeas: 3. Nays: 0. **Motion carried.**

ADJOURNMENT

Moved by Mr. Petrusky, seconded by Mr. Marnecheck to adjourn the meeting. Yeas: 3. Nays: 0. **Motion carried. Meeting adjourned at 7:28 p.m.**

CITY OF NORTH ROYALTON – 2016 CITY COUNCIL BUDGET QUESTIONS

Dan Kasaris – 2016 Budget Questions

1. Workers compensation has gone up—why did the state raise our rates?

Our rates went down in the last two years. Higher payments in 2016 are due to the Retrospective rating plan we were in previously. Under the retro plan, we owe 2 claims from 2006 that have not been settled. We will also see a change in how the workers comp plan is paid. Payments will be made a year in advance instead of a year behind.

2. How many cars will the NRPD be purchasing?

4 Police Interceptors.

3. Do we have stand-alone fax machines? Or are all of our fax machines now part of our copy machines?

Our only standalone fax machines are in the Law/HR department and are needed due to confidentiality. Everyone else uses the copy/fax machines.

4. **Comment:** agree on points discussed recently. In the PD the medical benefits are close to the salary line item—855k

This looks higher because police wages are also allocated to Fund#215, the police levy fund. The medical expenses in the police department general fund is for all of the wages in the general and police levy funds – 3.28 million in total police wages between both.

5. 39k hike for building , maintenance and grounds keeping from 21k in 2014 to 60k in 2016, what are we doing different? Does this include any maintenance work the NRBB is requesting

See Jason Swim's comments-

"Need to make major repairs to York road garage, more money for fertilizer and weed control, need to put ball field conditioner on next year"

CITY OF NORTH ROYALTON – 2016 CITY COUNCIL BUDGET QUESTIONS

Dan Kasaris – 2016 Budget Questions

6. In the building department the proposal is to budget 30k for professional service consultants, what caused the increase

Per Tom Jordan-

“Scanning Project \$10,000. We would like to include this project under professional services so that we can hire a company to scan our old building department documents.”

7. How does the reduction in what Bowen proposed (assuming it was Bowen) for consulting fees bear on any project the city may desire to do in storm water, streets, etc?

We are looking to keep our expenses the same as prior years, including engineering. Any engineering on major project should be allocated to that projects fund (i.e. Sprague road fund). We also have 71,400 in the storm water project fund for engineering related to storm water projects.

8. 12k for consultants in the Mayor’s line item—in the past that money was fluff—money put there not intending to use, is that the case this year?

The Mayor’s Office budgets for a minimal amount for consulting every year. If not used, this will be returned to the general fund.

9. How many streets can be paved for \$225,000.00? I support waiting until May of 2016, but assuming the worse, how many streets can we pave for 225k, one?

This depends on the street and type of pavement being repaired.

10. SCMR fund—traffic lights, defunded, Please explain

The amount budgeted for supplies and striping have not changed in traffic lighting, only wages. I would prefer to keep all police department wages in the general fund, but I would be willing to change this if needed.

11. For the road reconstruction fund, it went from 874k to 0, if money comes in, in May of 16 and we can pave more roads, will the amount budgeted then be adjusted

Yes, we could adjust the budget at that time.

12. How many employees do we have in the service department?

5 Storm water employees, 17 laborers, 1 mechanic, 1 director, 1 foremen, and 1 secretary.

CITY OF NORTH ROYALTON – 2016 CITY COUNCIL BUDGET QUESTIONS

Dan Kasaris – 2016 Budget Questions

How many did we have in 2012?

6 Storm water, 19 laborers, 2 mechanics, 1 director, 1 foremen, and 2 secretaries (from Karen's spreadsheet – with privatization)

Do you expect any retirements this year? Any extended sick leave?

Yes, 1 retirement at the beginning of next year. We will replace this position.

13. Is there a proposal to change the way that the cable franchise fees are allocated?

No \$400,000+ collected annually

25% - future capital
25% - general fund
25% - accrued balance fund
15% - service capital
10% - YMCA Special Revenue

14. How many employees do we have in wastewater as of today? 2012? Do you expect any retirements this year.

Current budget – 19 total employees which is the same # as in 2012. I am not aware of any retirements in Waste Water as of today.

15. Professional services line item waste water, please explain what that is for and why 580k

Per Tim T-

Brown and Caldwell - \$280,000 Design, Bid and CA (construction administration) services for a new sludge filter press at "A" WWTP and new generator at "B" WWTP. Montgomery, Watson, Harza - \$225,000 Bid and CA for the influent pump station at "A" WWTP and Design, Bid and CA for a new screw pump at "B" WWTP.

Aerobic Digester Study - \$40,000 – have not chosen a consulting firm yet.

Wiring Unlimited - \$35,000 consulting services relating to electrical and instrumentation projects.

16. Do we have any bond payments ending with respect to the waste water department in 2016? I know we do in 2018, do we have any in 2016. If we do what is the proposal to do with the freed up monies

Our last payment on the 1997 wastewater treatment loan is January of 2017. We have no loans coming off next year.

17. Why loss of revenue in 431 rec. capital improvement fund

I have not seen and BB field development fees so far. I took out of budget. I am following up on this with Jason.

What is the estimated carryover for 2016 based upon this budget?

Many variables go into a final estimate. At this time, giving a final carry over would be speculating.

≈ \$900,000 - \$1M

CITY OF NORTH ROYALTON – 2016 CITY COUNCIL BUDGET QUESTIONS

Langshaw 2016 City Budget Questions

1. When is the rubbish collection contract up for renewal?

April 30th, 2017. We entered into a 5 year contract in 2012.

2. Is there any major difference in budget numbers for 2016 vs that of 2015 or 2014 for rubbish collection?

Budget numbers are based on the increases in the contract. Fees are going from 10.18 per unit per month to 10.44 per unit per month in May of 2016. We are billed for 9,700 units per month. \$1.18 million for 2016

3. How much did the old city hall building cost in operational costs (i.e. electricity, gas, maintenance and etc) for 2015?

The first 6 months of 2015 was 3,573.56.

4. In the 2016 budget, I could not find a separate budget line item for the old city hall operational costs. Is there one? If not could a separate line item be created in the budget to monitor these costs?

We track all utility bills by location so this may not be needed. Currently utility payments are coming from the “city hall building and grounds” department in the General Fund. We will be able to separate the old from the new city hall if needed.

5. Fund #238 for Cemetery Maintenance & Improvement, does what is budgeted for 2016 take into account the recent fee changes for the cemetery that council passed?

I did not raise the estimated revenue much in this fund. I can once we see the new fees being received. Currently I have 5,000 in estimated revenue and we have received 5,400 year to date in 2015.

6. Can the \$45,000 new dump truck for Cemetery that is being spent in 2016 also be used by the Service Department if needed for snow plowing if a truck is out of service for some reason?

Yes.

7. Besides the roof repairs for the Police Station that the 2016 budget calls for. Is there any other future facility maintenance needs that the Police Department foresees in the future?

Carpet and painting in the lobby and mayor’s court, from the mayor’s court fund.

CITY OF NORTH ROYALTON – 2016 CITY COUNCIL BUDGET QUESTIONS

Langshaw 2016 City Budget Questions

8. Is there any additional opportunities for increasing revenue with housing additional cities prisoners at our jail?

Here is a list of the agencies that we deal with on a routine basis:

Broadview Hts, Brooklyn Hts, Cuyahoga Hts, Highland Hills, Lakewood, Linndale, Metro Parks, Newburgh Hts, North Olmsted, Parma Hts, Seven Hills, Strongsville

The following agencies are dealt with on an occasional basis:

Berea, Bedford Hts, Brooklyn, Garfield Hts, Independence, Lyndhurst, Olmsted Falls, Olmsted Twp, Rocky River, Shaker Hts, Tri-C, Valley View, Walton Hills

The following agencies have contracts with us and are utilized in an event of an emergency:

Beachwood, Bentleyville, Boston Hts, Brecksville, Brunswick, Hudson, Parma, South Euclid, University Hts, Westlake

CITY OF NORTH ROYALTON – 2016 CITY COUNCIL BUDGET QUESTIONS

Steve Mueller – 2016 Budget Questions

Eric,

My questions are all inquiries into the increase between the 2014 numbers and the budgeted amounts for 2016 for the below items. While I recognize the 2015 to 2016 change in some of these items is modest could I have a bit of further depth as to what is the cause of the continued increase in budgeted amounts in these categories from the expenditures incurred in 2014.

	2014	2015 Est	Expense	Dept. Request	2016 Budget
Police Department					
Traffic Signal Repairs	48,901	71,280	45,515	71,280	71,280

The 71,280 was the amount originally budgeted for in 2015. Amounts are for repairs paid to Signal service. We are a little high on this due to the emergency nature of the traffic repairs needed, and to ensure that we have enough budgeted in case of an emergency.

Comm Equip Maint	663	32,082	14,082	32,082	32,082
------------------	-----	--------	--------	--------	--------

Amount is for the city's share of the Council of government fees for the Southwest Regional Communication Network. We are still waiting on invoices from the COG for 2015 and 2016. The higher amount is due to multiple years due.

Fire Department					
Comm Equip Maint	3,811	35,918	19,428	40,000	40,000

Amount is for the city's share of the Council of government fees for the Southwest Regional Communication Network. We are still waiting on invoices from the COG for 2014 and 2015. The higher amount is due to multiple years due.

Police & Fire Communications					
Prof Services/Cons.	372,903	456,000	380,000	456,000	456,000

Our current contract amount is 38,000 per month. I am assuming no change to the fee. The lower amount in 2014 is due to not switching over the dispatch until April of 2014 (8 months)

CITY OF NORTH ROYALTON – 2016 CITY COUNCIL BUDGET QUESTIONS

Steve Mueller – 2016 Budget Questions

Parks & Recreation					
Bldg/Grnd/Mat'l/Supp	21,675	48,778	39,241	60,000	60,000

See Jason Swim's comments-

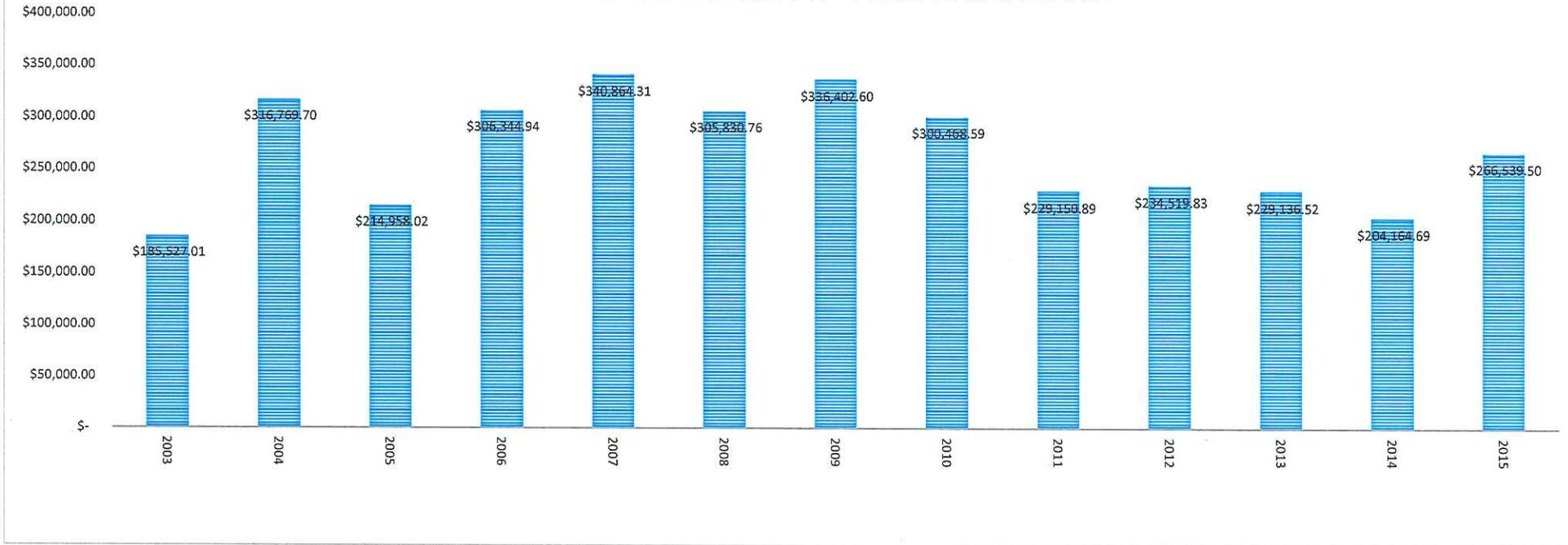
"Need to make major repairs to York road garage, more money for fertilizer and weed control, need to put ball field conditioner on next year"

Building Department					
Prof Service/Cons.	8,263	21,000	19,505	30,000	30,000

Per Tom Jordan-

"Scanning Project \$10,000. We would like to include this project under professional services so that we can hire a company to scan our old building department documents."

CITY OF NORTH ROYALTON- PREMIUM HISTORY



- SOURCE - OBWC PAYROLL HISTORY

policy period	1/1 to 12/31/2003	1/1 to 12/31/2004	1/1 to 12/31/2005	1/1 to 12/31/2006	1/1 to 12/31/2007	1/1 to 12/31/2008	1/1 to 12/31/2009	1/1 to 12/31/2010	1/1 to 12/31/2011	1/1 to 12/31/2012	1/1 to 12/31/2013	1/1 to 12/31/2014	1/1 to 12/31/2015
PREMIUM	\$ 395,962.12	\$ 268,697.52	\$ 278,378.93	\$ 275,824.20	\$ 250,492.56	\$ 263,919.31	\$ 244,923.55	\$ 188,291.39	\$ 179,624.80	\$ 156,299.30	\$ 147,500.36	\$ 144,649.65	\$ 143,203.15
TOTAL	\$ 395,962.12	\$ 268,697.52	\$ 278,378.93	\$ 275,824.20	\$ 250,492.56	\$ 263,919.31	\$ 244,923.55	\$ 188,291.39	\$ 179,624.80	\$ 156,299.30	\$ 147,500.36	\$ 144,649.65	\$ 143,203.15
CHANGE		\$ (127,264.60)	\$ 9,681.41	\$ (2,554.73)	\$ (25,331.64)	\$ 13,426.75	\$ (18,995.76)	\$ (56,632.16)	\$ (8,666.59)	\$ (23,325.50)	\$ (8,798.94)	\$ (2,850.71)	\$ (1,446.50)
RATE	4.202%	2.623%	2.703%	2.667%	2.302%	2.297%	2.128%	1.611%	1.545%	1.488%	1.392%	1.344%	1.344%
WAGE(MILLIONS)	\$ 9.42	\$ 10.25	\$ 10.30	\$ 10.34	\$ 10.88	\$ 11.44	\$ 12.01	\$ 11.69	\$ 11.63	\$ 10.51	\$ 10.59	\$ 10.76	\$ 10.76

** - EXPENSED IN ACCOUNT SYSTEM - PAYMENTS MADE A YEAR BEHIND

policy period	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
PREMIUM	\$ 185,527.01	\$ 316,769.70	\$ 214,958.02	\$ 284,446.10	\$ 261,347.41	\$ 254,300.42	\$ 263,175.11	\$ 253,705.57	\$ 191,095.96	\$ 176,136.49	\$ 151,045.54	\$ 149,893.74	\$ 143,203.15
MEDICAL - RETRO				\$ 21,898.84	\$ 79,516.90	\$ 51,530.34	\$ 73,227.49	\$ 46,763.02	\$ 38,054.93	\$ 58,383.34	\$ 78,090.98	\$ 54,270.95	\$ 123,336.35
TOTAL	\$ 185,527.01	\$ 316,769.70	\$ 214,958.02	\$ 306,344.94	\$ 340,864.31	\$ 305,830.76	\$ 336,402.60	\$ 300,468.59	\$ 229,150.89	\$ 234,519.83	\$ 229,136.52	\$ 204,164.69	\$ 266,539.50

CITY OF NORTH ROYALTON

2016 BUDGET

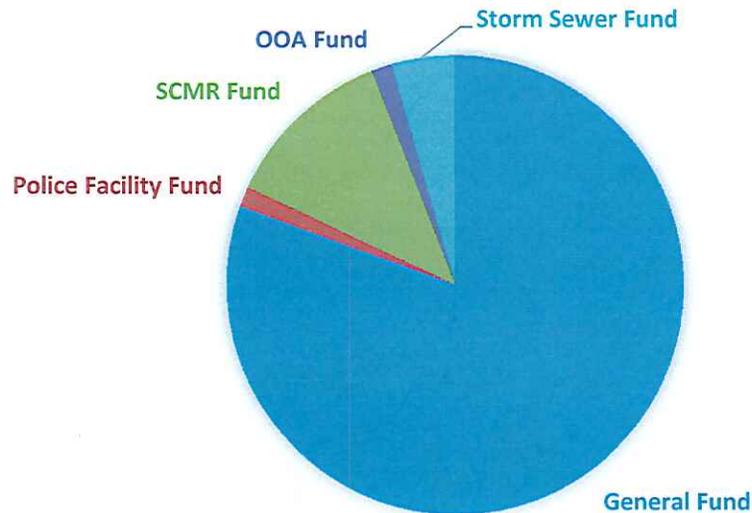
Income Tax Projection

		2014	2015		2016	
		Actual	estimated Budget	Actual at 10-30-15	% collected	budget
#101	General Fund	\$ 11,235,102	11,400,000	10,391,153	91.15%	11,300,000
#207	Police Facility Fund	\$ 200,000.04	200,000	183,333	91.67%	200,000
#211	SCMR Fund	1,441,741	1,750,000	1,822,289	104.13%	1,700,000
#219	OOA Fund	175,000	175,000	160,417	91.67%	200,000
#433	Storm Sewer Fund	686,676	652,212	652,212	100.00%	630,000
		13,738,519	14,177,212	13,209,405	93.17%	14,030,000
#213	Income Tax Fund	543,269	700,000	523,407	74.77%	700,000
#213	Refunds	(296,540)	(400,000)	(235,060)	58.77%	(300,000)
#213	Overhead & Legal	(453,522)	(450,000)	(440,899)	97.98%	(450,000)
	Totals	<u>13,531,725</u>	<u>14,027,212</u>	<u>13,056,853</u>	93.08%	<u>13,980,000</u>

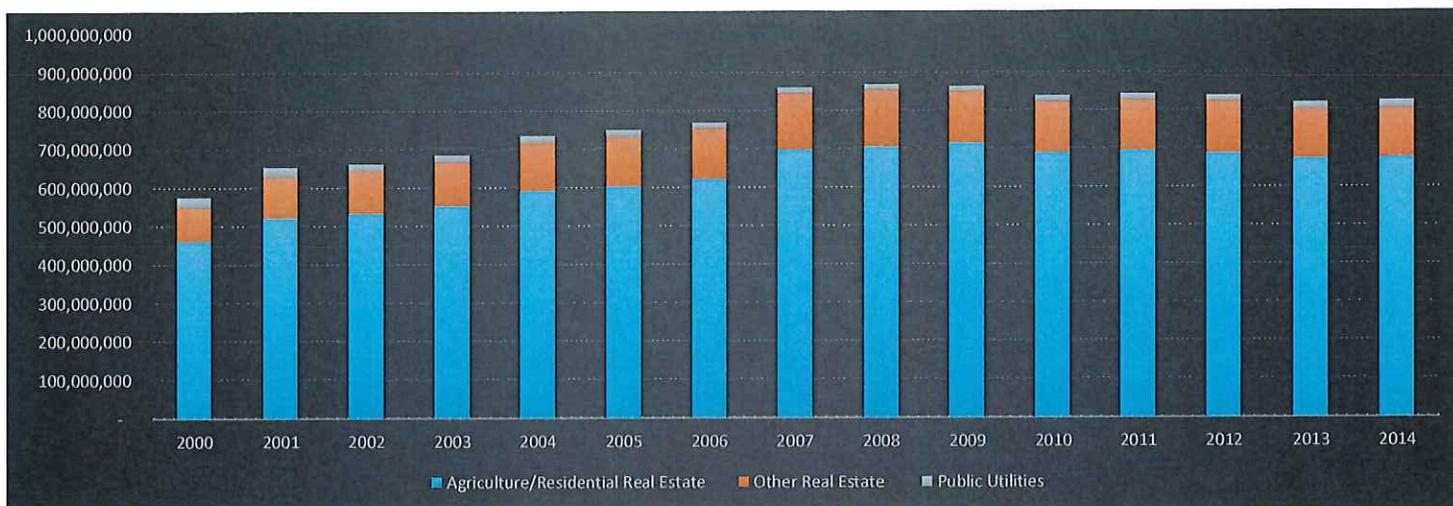
Budgeted Less in 2015

(47,212)

2016 INCOME TAX ALLOCATION



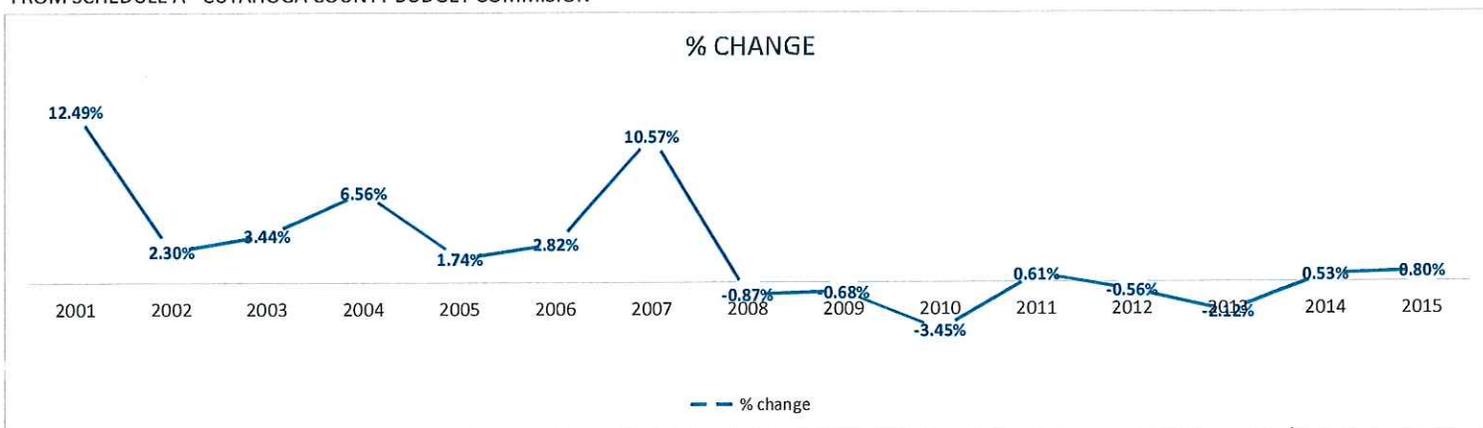
City of North Royalton
Real Property Values by year



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%
2002	531,884,840	110,339,010	19,349,440	28,782,724	690,356,014	2.30%	2.44%	2.60%	22.79%
2003	549,846,670	116,092,220	18,981,340	29,178,830	714,099,060	3.44%	3.38%	5.21%	1.38%
2004	589,729,910	124,977,010	19,021,850	27,187,608	760,916,378	6.56%	7.25%	7.65%	-6.82%
2005	603,698,000	128,019,170	18,416,710	23,998,713	774,132,593	1.74%	2.37%	2.43%	-11.73%
2006	621,862,500	130,150,110	15,862,580	28,060,516	795,935,706	2.82%	3.01%	1.66%	16.93%
2007	696,052,930	145,412,720	16,102,320	22,535,285	880,103,255	10.57%	11.93%	11.73%	-19.69%
2008	705,251,410	147,986,240	12,842,430	6,334,382	872,414,462	-0.87%	1.32%	1.77%	-71.89%
2009	714,185,660	135,415,320	13,591,490	3,319,912	866,512,382	-0.68%	1.27%	-8.49%	-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%

** - Assessed Valuation based on Tax Year (Tax years are collected in proceeding Fiscal Year)

FROM SCHEDULE A - CUYAHOGA COUNTY BUDGET COMMISSION



City of North Royalton
2014 Millage/Percentage report - Cuyahoga County

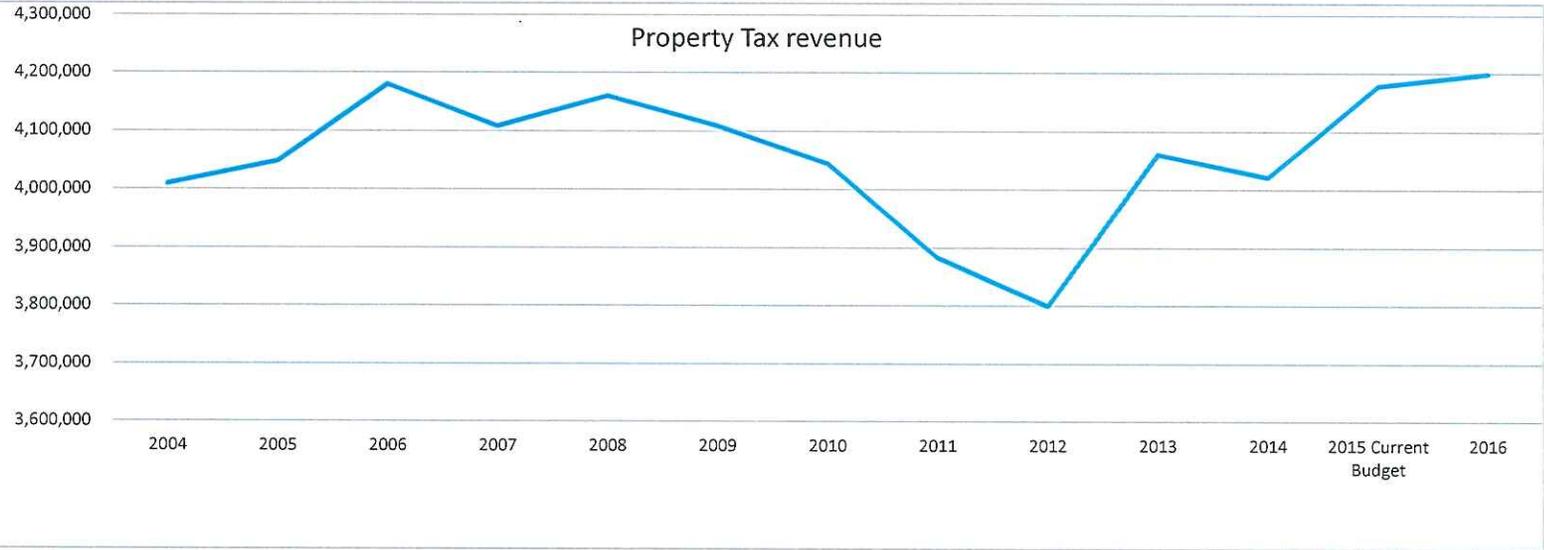
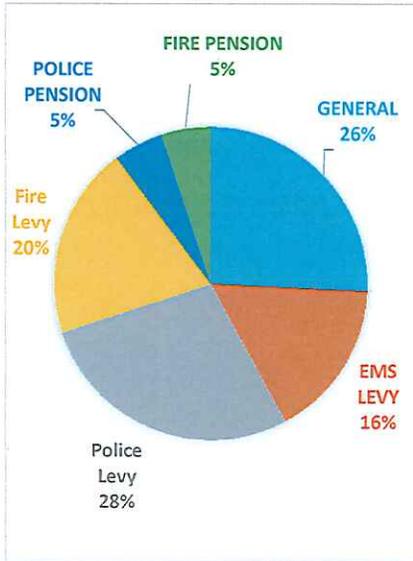
LEGEND

VILLAGE	*- 4TH LOWEST OUT OF 34 CITIES IN PROPERTY TAX RATES
SPLIT SCHOOL DISTRICT	*-7TH LOWEST TAX MILLS ACTUALLY RECEIVED BY CITY
NORTH ROYALTON	

TOTAL - ALL TAXING DISTRICT - CUYAHOGA COUNTY			
Tax District	City	Total Mills	By Mills
310	Brooklyn Heights Village	59.74	1
300	Cuyahoga Heights	59.74	2
350	Independence	61.99	3
360	Valley View	62.04	4
610	Walton Hills	68.46	5
52	Beachwood	69.25	6
60	Westlake	70.55	7
280	North Royalton	71.44	8
620	Oakwood	71.96	9
370	Broadview Heights	73.30	10
270	North Royalton	73.34	11
390	Brecksville	73.60	12
780	Solon	74.66	13
690	Pepper Pike	74.75	14
640	Highland Heights	74.94	15
650	Mayfield Village	75.16	16
210	Middleburg Heights	75.17	17
190	BrookPark	75.19	18
380	Broadview Heights	75.20	19
710	Woodmere	75.28	20
220	Strongsville	75.45	21
700	Hunting Valley	76.08	22
800	Glenwillow	76.40	23
790	Solon	76.77	24
560	Warrensville Heights	77.42	25
720	Orange	78.08	26
730	Moreland Hills	78.28	27
750	Chagrin Falls Township	78.85	28
680	Pepper Pike/Orange	80.48	29
670	Mayfield Heights	80.94	30
110	olmsted Falls	81.06	31
170	fairview park	82.07	32
230	Linndale	82.75	33
20	Cleveland	83.16	34
200	Berea	83.22	35
240	Brooklyn	83.40	36
660	Gates Mills	83.96	37
195	Brookpark	84.68	38
740	Moreland Hills	84.95	39
770	Bentleyville	85.17	40
250	Parma	85.64	41
120	Rock River	86.45	42
760	Chagrin Falls Village	86.98	43
150	fairview park	87.16	44
260	Parma Heights	88.04	45
340	Seven Hills	89.24	46
630	Bedford	89.86	47

TOTAL CITIES			
Tax District	City	Total Mills	By Mills
350	Independence	61.99	1
52	Beachwood	69.25	2
60	Westlake	70.55	3
270	North Royalton	73.34	4
390	Brecksville	73.60	5
640	Highland Heights	74.94	6
210	Middleburg Heights	75.17	7
190	BrookPark	75.19	8
220	Strongsville	75.45	9
790	Solon	76.77	10
670	Mayfield Heights	80.94	11
200	Berea	83.22	12
250	Parma	85.64	13
120	Rock River	86.45	14
260	Parma Heights	88.04	15
340	Seven Hills	89.24	16
630	Bedford	89.86	17
440	East Cleveland	90.06	18
600	Bedford Heights	90.61	19
420	Richmond Heights	90.95	20
100	Olmsted Falls	93.04	21
50	Bay Village	93.74	22
550	Warrensville Heights	94.22	23
140	Fairview Park	94.45	24
70	North Olmsted	99.81	25
490	Lyndhurst	101.90	26
470	South Euclid	106.75	27
130	Lakewood	107.49	28
410	Euclid	109.73	29
580	Maple Heights	111.80	30
500	University Heights	123.24	31
460	Cleveland Heights	123.96	32
320	Garfield Heights	126.65	33
510	Shaker Heights	133.89	34

TOTAL CITIES BY MILLS TO CITY				
Tax District	City	Mills to City	%	By Mills
350	Independence	2.20	4%	1
790	Solon	3.67	5%	2
640	Highland Heights	4.00	5%	3
52	Beachwood	4.00	6%	4
210	Middleburg Heights	4.71	6%	5
190	BrookPark	4.73	6%	6
270	North Royalton	6.05	8%	7
550	Warrensville Heights	6.43	7%	8
410	Euclid	7.31	7%	9
250	Parma	7.60	9%	10
220	Strongsville	7.78	10%	11
390	Brecksville	8.21	11%	12
60	Westlake	9.52	13%	13
510	Shaker Heights	9.90	7%	14
260	Parma Heights	10.00	11%	15
670	Mayfield Heights	10.00	12%	16
100	Olmsted Falls	10.60	11%	17
120	Rock River	10.90	13%	18
340	Seven Hills	11.20	13%	19
490	Lyndhurst	11.50	11%	20
140	Fairview Park	11.61	12%	21
440	East Cleveland	12.70	14%	22
200	Berea	12.70	15%	23
500	University Heights	13.20	11%	24
70	North Olmsted	13.30	13%	25
460	Cleveland Heights	13.92	11%	26
50	Bay Village	14.90	16%	27
580	Maple Heights	15.50	14%	28
420	Richmond Heights	15.75	17%	29
470	South Euclid	16.35	15%	30
130	Lakewood	17.40	16%	31
630	Bedford	21.70	24%	32
600	Bedford Heights	21.90	24%	33
320	Garfield Heights	27.20	21%	34



FUND	Account	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 Current Budget	2016
GENERAL	R. E. & P. U. Tax	924,742	927,199	961,838	901,878	908,444	876,360	768,867	740,760	735,945	1,012,175	936,814	1,000,000	1,080,000
EMS LEVY	R. E. & P. U. Tax	641,593	638,470	661,334	660,214	671,664	666,625	680,038	681,220	670,161	671,446	679,242	670,000	689,000
Police Levy	R. E. & P. U. Tax	1,087,127	1,084,224	1,124,350	1,122,846	1,138,074	1,129,400	1,152,038	1,154,899	1,138,319	1,140,363	1,153,463	1,287,766	1,169,000
Fire Levy	R. E. & P. U. Tax	773,621	771,013	799,218	798,072	809,810	803,748	819,822	821,646	809,357	810,879	820,232	795,000	831,000
POLICE PENSION	R. E. & P. U. Tax	198,009	198,557	206,322	224,975	227,235	224,575	220,943	233,371	221,045	211,462	213,860	210,000	215,000
FIRE PENSION	R. E. & P. U. Tax	198,009	198,557	206,322	224,975	227,235	224,575	220,943	210,031	216,303	211,462	214,320	215,000	215,000
GENERAL	Tang Pers Prop Tax	31,946	38,614	29,525	13,287	8,205	1,283	15	(451)	(7)	-	-	-	-
EMS LEVY	Tang Pers Prop Tax	41,695	51,795	39,316	21,504	14,003	2,333	109	(580)	68	1	-	-	-
Police Levy	Tang Pers Prop Tax	55,185	68,553	52,036	28,461	18,533	3,088	144	(768)	90	1	-	-	-
Fire Levy	Tang Pers Prop Tax	42,921	53,319	40,472	22,136	14,415	2,402	112	(597)	70	1	-	-	-
POLICE PENSION	Tang Pers Prop Tax	7,358	9,140	6,938	3,795	2,471	412	19	(102)	12	0	-	-	-
FIRE PENSION	Tang Pers Prop Tax	7,358	9,140	6,938	3,795	2,471	412	19	(102)	12	0	-	-	-
GENERAL	CAT Tax	-	-	8,340	13,208	18,868	27,859	29,077	7,004	405	-	-	-	-
EMS LEVY	CAT Tax			10,128	18,712	26,730	39,467	41,192	9,923	574	-	-	-	-
Police Levy	CAT Tax			13,404	24,765	35,378	52,235	54,519	13,133	760	-	-	-	-
Fire Levy	CAT Tax			10,426	19,262	27,516	40,627	42,404	10,214	591	-	-	-	-
POLICE PENSION	CAT Tax			1,787	3,302	4,717	6,965	7,269	1,751	3,217	1,817	1,817	-	-
FIRE PENSION	CAT Tax			1,787	3,302	4,717	6,965	7,269	1,751	3,217	1,817	1,817	500	-
		4,009,564	4,048,581	4,180,483	4,108,488	4,160,486	4,109,330	4,044,799	3,883,102	3,800,138	4,061,425	4,021,565	4,178,266	4,199,000