ALTERNATIVE TAX BUDGET INFORMATION

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

For the Fiscal Year Commencing **January 1, 2016**

Fiscal Officer Signature Eric Dean Date 5/28/2015

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

DIVISION OF TAXES LEVIED

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

CITY OF NORTH ROYALTON **SCHEDULE 1**

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	$ Amount Requested Of Budget Commission
General Fund	Inside							$1,200,000.00
Gen'l Bond Rtmt Fund	Inside							$775,000.00
Police Pension Fund	Inside							$270,000.00
Fire Pension Fund	Inside							$270,000.00
Fire Levy Fund	Special	11/07/00	Replacem't	Continuous	2001/Cont	2002/Cont	.75 mills	$583,000.00
Fire Levy Fund	Special	11/03/81	Replacem't	Continuous	1981/Cont	1982/Cont	1.00 mills	$348,000.00
Police Levy Fund	Special	11/02/82	Replacem't	Continuous	1982/Cont	1983/Cont	1.00 mills	$347,000.00
Police Levy Fund	Special	11/06/01	Replacem't	Continuous	2001/Cont	2002/Cont	1.25 mills	$964,000.00
EMS Levy Fund	Special	05/06/08	Renewal	5	2013/2017	2014/2018	1.70 mills	$780,000.00
Totals								$5,537,000.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON **SCHEDULE 2**

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Gov't Revenue	Other Sources Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
General Fund	900,000.00	1,200,000.00	12,550,000.00	14,650,000.00	14,000,000.00	650,000.00
General Bond Retirement Fund	900,000.00	775,000.00	718,700.00	2,393,700.00	1,575,598.50	818,101.50
EMS Levy Fund	50,000.00	780,000.00	1,750,000.00	2,580,000.00	2,550,000.00	30,000.00
Police Levy Fund	170,000.00	1,311,000.00	0.00	1,481,000.00	1,350,000.00	131,000.00
Fire Levy Fund	65,000.00	931,000.00	197,000.00	1,193,000.00	1,130,000.00	63,000.00
Police Pension Fund	1,000.00	270,000.00	350,000.00	621,000.00	620,000.00	1,000.00
Fire Pension Fund	1,000.00	270,000.00	450,000.00	721,000.00	720,000.00	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	20,000.00	0.00	10,000.00	30,000.00	25,000.00	5,000.00
Drug Law Enforcement Fund	25.00	0.00	0.00	25.00	0.00	25.00
Police Facility Fund	29,000.00	0.00	890,000.00	919,000.00	890,000.00	29,000.00
Law Enforcement Trust Fund	3,700.00	0.00	5,000.00	8,700.00	5,000.00	3,700.00
Motor Vehicle License Tax Fund	50,000.00	0.00	225,000.00	275,000.00	230,000.00	45,000.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON **SCHEDULE 2**

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Gov't Revenue	Other Sources Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
SCMR Fund	250,000.00	0.00	4,900,000.00	5,150,000.00	5,000,000.00	150,000.00
State Highway Fund	50,000.00	0.00	95,000.00	145,000.00	140,000.00	5,000.00
City Income Tax Fund	45,000.00	0.00	375,000.00	420,000.00	400,000.00	20,000.00
Recycling Grant Fund	1,500.00	0.00	0.00	1,500.00	1,500.00	0.00
FEMA Grant Fund	0.00	0.00	0.00	0.00	0.00	0.00
Office on Aging Fund	10,000.00	0.00	200,000.00	210,000.00	200,000.00	10,000.00
Court Computer Services Fund	90,000.00	0.00	10,000.00	100,000.00	25,000.00	75,000.00
Community Diversion Fund	35,000.00	0.00	2,000.00	37,000.00	17,500.00	19,500.00
Cemetery Maintenance & Improvement Fund	14,000.00	0.00	5,000.00	19,000.00	5,000.00	14,000.00
Enterprise Zone Fund	15,000.00	0.00	0.00	15,000.00	1,000.00	14,000.00
Compensated Absences Fund	250,000.00	0.00	60,000.00	310,000.00	200,000.00	110,000.00
Special Assessment Bond Retirement Fund	500,000.00	0.00	150,000.00	650,000.00	250,000.00	400,000.00
Recreation Capital Improvement Fund	10,000.00	0.00	15,000.00	25,000.00	20,000.00	5,000.00
Future Capital Improvement Fund	1,500,000.00	0.00	200,000.00	1,700,000.00	800,000.00	900,000.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON **SCHEDULE 2**

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Gov't Revenue	Other Sources Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Storm Sewer Drainage Fund	2,000,000.00	0.00	650,000.00	2,650,000.00	2,000,000.00	650,000.00
Fire Capital Improvement Fund	1,300,000.00	0.00	400,000.00	1,700,000.00	850,000.00	850,000.00
Route 82 Widening Fund	348,000.00	0.00	1,400,000.00	1,748,000.00	1,500,000.00	248,000.00
Issue 1 - Bennett Road	0.00	0.00	400,000.00	400,000.00	400,000.00	0.00
Edgerton Road Waterline Fund	0.00	0.00	0.00	0.00	0.00	0.00
Excessive Load Fund	30,000.00	0.00	1,000.00	31,000.00	10,000.00	21,000.00
Water Main Fund	20,000.00	0.00	350,000.00	370,000.00	350,000.00	20,000.00
York Road Sewer Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00
YMCA Capital Improvement Fund	0.00	0.00	0.00	0.00	0.00	0.00
Wastewater Treatment Fund	800,000.00	0.00	3,400,000.00	4,200,000.00	3,400,000.00	800,000.00
Wastewater Maintenance Fund	300,000.00	0.00	1,800,000.00	2,100,000.00	1,500,000.00	600,000.00
Wastewater Debt Service Fund	150,000.00	0.00	1,400,000.00	1,550,000.00	1,400,000.00	150,000.00
Wastewater Repair & Replacement Fund	100,000.00	0.00	100,000.00	200,000.00	100,000.00	100,000.00
Improvement Holding Fund	150,000.00	0.00	50,000.00	200,000.00	50,000.00	150,000.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

CITY OF NORTH ROYALTON **SCHEDULE 2**

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Gov't Revenue	Other Sources Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
OBBS Fund	5,000.00	0.00	1,000.00	6,000.00	1,100.00	4,900.00
Building Construction Bond Fund	100,000.00	0.00	10,000.00	110,000.00	20,000.00	90,000.00
Office on Aging Trust Fund	10,000.00	0.00	10,000.00	20,000.00	12,000.00	8,000.00
Unclaimed Funds	2,600.00	0.00	0.00	2,600.00	1,000.00	1,600.00

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
Wallings Road Water & Sewer	1995	12/01/2020	$75,000.00	$19,688.00	$10,913.00
Royalwood & James/Julia	1998	12/01/2018	$155,000.00	$36,300.00	$34,485.00
Industrial Park, Phase 2	2003	12/01/2023	$580,000.00	$86,680.00	$86,680.00
Bunker/Ridgedale Waterline Replacement	2006	01/01/2026	$261,044.00	$26,106.00	$0.00
Various Purpose Street Bonds	2008	12/01/2028	$1,205,000.00	$328,981.00	$11,960.00
Street & Storm Sewer Bonds	2012	12/01/2026	$4,505,000.00	$421,400.00	$29,587.50
Various Purpose Refunding Bonds	2014	12/1/2025	$2,312,000.00	$238,332.00	$0.00
YMCA Bonds	2014	12/1/2034	$7,095,000.00	$566,312.00	$526,312.00
Various Purpose Bonds	2015	12/1/2035	$8,700,000.00	$540,912.00	$18,762.50
Totals			$24,888,044.00	$2,264,711.00	$718,700.00

VOTED DEBT OUTSIDE 10 MILL LIMIT

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

SCHEDULE 4

I	II	III	IV	V	VI	VII
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	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