RESOLUTION NO. 33-18

FIRST READING: 5.29.18
SECOND READING: 6.11.18
THIRD READING: 6.25.18

BY: MICHAEL P. O'DONNELL

A RESOLUTION ACCEPTING THE ALTERNATIVE TAX BUDGET INFORMATION OF THE CITY OF ROCKY RIVER, OHIO FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2019

WHEREAS: Ohio Rev. Code Section 5705.281 provides that 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, and

WHEREAS: In October 2002, the Cuyahoga County Budget Commission with an affirmative vote of all members, including an affirmative vote by the County Auditor, waived the requirement for taxing authorities of subdivisions or other taxing units to adopt a Tax Budget as provided under Ohio Rev. Code Section 5705.281, but shall require the filing of Alternative Tax Budget Information on an annual basis, and

WHEREAS: the Alternative Tax Budget Information for the City of Rocky River for the fiscal year commencing January 1, 2019 has been prepared by the Director of Finance upon the proper forms and blanks furnished by the Cuyahoga County Budget Commission and is now ready for final action and attached as Exhibit "A".

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ROCKY RIVER, COUNTY OF CUYAHOGA, STATE OF OHIO:

SECTION 1 – That the Alternative Tax Budget Information of the City of Rocky River, Ohio for the fiscal year commencing January 1, 2019, is now prepared and on file in the office of the Director of Finance and attached as Exhibit "A", be and the same is hereby accepted.

SECTION 2 – That the Director of Finance is hereby authorized and directed to submit a certified copy of this Resolution and said Alternative Tax Budget Information to the Budget Commission, Cuyahoga County, Ohio.

PASSED: June 25th, 2018

James W. Moran
JAMES W. MORAN
PRESIDENT OF COUNCIL

PRESENTED TO
MAYOR: June 25th, 2018

APPROVED: June 25th, 2018

ATTEST:

Susan G. Pease
SUSAN G. PEASE
CLERK OF COUNCIL

Pamela E. Bobst
PAMELA E. BOBST
MAYOR

I, the undersigned clerk of council of the city of Rocky River, State of Ohio, do hereby certify that publication of the foregoing ordinance was duly made by posting a true copy thereof in the lobby of the Rocky River City Hall, in accordance with the charter of Rocky River, commencing on the 25th day of June, 20 18.

Susan G. Pease
Clerk of Council of the City of Rocky River, Ohio

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Exhibit "A"

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Rocky River

For the Fiscal Year Commencing: January 1, 2019

Fiscal Officer Signature /s/Michael A. Thomas, CPA, Director of Finance Date: May 23, 2018

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.

Exhibit "A"

DIVISION OF TAXES LEVIED

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

City of Rocky River

SCHEDULE 1

I Fund	II Purpose	III Authorized By Voters On MM/DD/YY	IV Levy Type	V Number Of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized	IX $ Amount Requested Of Budget Commission
General	Operating	N/A	Inside				3.33	2,450,649.51
Fire Pension	Pension Contributions	N/A	Inside				0.30	220,778.17
Police Pension	Pension Contributions	N/A	Inside				0.30	220,778.17
General	Operating	11/4/1986	Outside/ Charter	Continuous	Continuous	Continuous	2.97	2,185,710.64
Senior Center	Operating	11/4/1986	Outside/ Charter	Continuous	Continuous	Continuous	0.50	367,965.25
Refuse & Recycling	Operating	11/2/1993	Outside/ Charter	Continuous	Continuous	Continuous	1.00	735,929.51
Recreation Center	Operating	11/4/1986	Outside/ Charter	Continuous	Continuous	Continuous	0.50	367,956.25
General Bond Retirement	Operating	11/2/2004	Outside/ Charter	Continuous	Continuous	Continuous	0.90	662,336.46
Capital Improvement	Operating	11/8/1988	Outside/ Charter	Continuous	Continuous	Continuous	1.00	735,929.51
Totals							10.80	7,948,033.47

Exhibit "A"

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Rocky River

SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
General	6,274,478.63	4,991,670.15	15,355,262.85	26,621,411.63	23,945,663.50	2,675,748.13
Special Revenue:						
Law Enforcement Trust	182,657.90	0.00	56,200.00	238,857.90	150,664.00	88,193.90
Rocky River Community Diversion Program	15,326.34	0.00	5,400.00	20,726.34	10,070.00	10,656.34
Indigent Driver Alcohol	130,423.13	0.00	45,000.00	175,423.13	85,000.00	90,423.13
Enforcement & Education	27,371.98	0.00	3,000.00	30,371.98	15,000.00	15,371.98
Municipal Probation Services	165,815.54	0.00	229,650.00	395,465.54	389,587.00	5,878.54
Mediation Services	0.00	0.00	0.00	0.00	0.00	0.00
Federal Emergency Management Agency	46.61	0.00	0.00	46.61	0.00	46.61
Senior Center	178,771.96	367,965.25	686,999.75	1,233,736.96	1,207,869.00	25,867.96
Marine Patrol	10,407.71	0.00	47,400.00	57,807.71	53,657.00	4,150.71
Community Impacts	3,311.75	0.00	0.00	3,311.75	0.00	3,311.75
Refuse & Recycling	619,681.09	735,929.51	1,034,399.49	2,390,010.09	2,093,003.00	297,007.09
Municipal Motor Vehicle License	148,323.58	0.00	441,000.00	589,323.58	469,200.00	120,123.58
Street Construction, Maintenance and Repair	396,454.96	0.00	1,340,000.00	1,736,454.96	1,483,787.00	252,667.96
State Highway	96,321.46	0.00	57,000.00	153,321.46	87,000.00	66,321.46

Exhibit "A"

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Rocky River

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available For Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Special Revenue: (continued)						
Recreation Center	429,128.07	367,956.25	2,927,915.75	3,725,000.07	3,422,276.00	302,724.07
Fire Pension	162,154.62	220,778.17	444,999.83	827,932.62	713,040.00	114,892.62
Police Pension	176,442.85	220,778.17	399,999.83	797,220.85	628,534.00	168,686.85
Rocky River Municipal Court Computer A	189,802.41	0.00	65,200.00	255,002.41	167,496.00	87,506.41
Rocky River Municipal Court Computer B	257,283.16	0.00	145,500.00	402,783.16	310,125.00	92,658.16
Rocky River Municipal Court IDIAM	34,507.54	0.00	35,000.00	69,507.54	49,000.00	20,507.54
Debt Service:						
General Bond Retirement	211,163.76	662,336.46	509,999.54	1,383,499.76	1,197,000.00	186,499.76
Special Assessment Bond Retirement	1,061.61	0.00	78,000.00	79,061.61	54,000.00	25,061.61
Capital Projects:						
Equipment Purchase	2,513,242.70	0.00	2,260,000.00	4,773,242.70	3,435,600.00	1,337,642.70
Sewer Rehabilitation	1,890,349.65	0.00	6,607,646.00	8,497,995.65	4,120,170.00	4,377,825.65
Capital Improvement	1,782,518.17	735,929.51	6,950,003.49	9,468,451.17	6,879,000.00	2,589,451.17
Rocky River Municipal Court Special Project	424,651.75	0.00	338,800.00	763,451.75	542,212.00	221,239.75

Exhibit "A"

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Rocky River

SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Proprietary:						
Sanitary Sewer	915,590.32	0.00	1,989,685.00	2,905,275.32	2,555,068.00	350,207.32
WWTP Utility	1,117,126.88	0.00	5,226,967.00	6,344,093.88	5,234,178.79	1,109,915.09
WWTP Capital	1,094,706.85	0.00	2,375,818.00	3,470,524.85	2,501,700.00	968,824.85
Internal Service:						
Health Insurance Reserve Trust	631,224.53	0.00	3,011,950.00	3,643,174.53	2,841,208.00	801,966.53
Agency:						
Unclaimed Monies	49,739.04	0.00	8,000.00	57,739.04	8,000.00	49,739.04
Tri-City Park	4,715.25	0.00	45,000.00	49,715.25	14,000.00	35,715.25
Donations & Bequests	212,268.05	0.00	20,000.00	232,268.05	132,000.00	100,268.05
S A F E	14,251.43	0.00	0.00	14,251.43	6,000.00	8,251.43
Miscellaneous Deposits	45,110.00	0.00	5,000.00	50,110.00	18,600.00	31,510.00
Street Opening Deposits	19,050.00	0.00	2,000.00	21,050.00	7,000.00	14,050.00
Street Cleaning Deposits	23,765.00	0.00	2,000.00	25,765.00	10,000.00	15,765.00
Building Standards Fee	129.53	0.00	8,000.00	8,129.53	8,000.00	129.53

Exhibit "A"

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 Rocky River **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
Municipal Court Facility Refunding Bonds, Series 2011	9/1/2011	12/1/2022	750,000.00	246,156.26	246,156.26
Various Purpose General Obligation Refunding Bonds, Series 2014	9/4/2014	12/1/2024	3,030,000.00	600,062.50	600,062.50
Totals			$3,780,000.00	$846,218.76	$846,218.76

Exhibit "A"

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
Don Umerley Civic Facility Improvement General Obligation Refunding Bonds, Series 2014	11/02/04	09/04/14	12/01/24	$3,190,000.00	$596,675.00	$0.00
Totals				$3,190,000.00	$596,675.00	$0.00