

RESOLUTION NO. 46-19

FIRST READING: 6.10.19  
SECOND READING: 6.24.19  
THIRD READING: 7.8.19

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, 2020  
AS FURTHER DESCRIBED IN THE ATTACHED EXHIBIT "A"

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

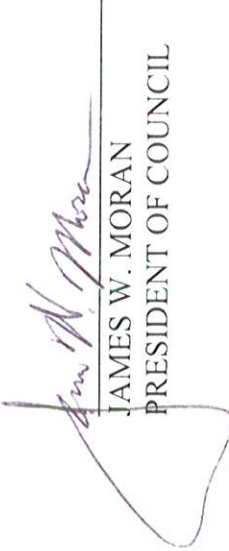
WHEREAS: the Alternative Tax Budget Information for the City of Rocky River for the fiscal year commencing January 1, 2020 has been prepared by the Director of Finance upon the proper forms and blanks furnished by the Cuyahoga County Budget Commission and is now ready for final action and attached as 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, 2020, 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: July 8<sup>th</sup>, 2019

  
JAMES W. MORAN  
PRESIDENT OF COUNCIL

PRESENTED TO  
MAYOR: July 8<sup>th</sup>, 2019

APPROVED: July 8<sup>th</sup>, 2019

ATTEST:

  
SUSAN G. PEASE  
CLERK OF COUNCIL

  
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 8<sup>th</sup> day of July, 2019.

  
Clerk of Council of the City of Rocky River, Ohio

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Rocky River  
For the Fiscal Year Commencing: January 1, 2020  
Fiscal Officer Signature: /s/ Michael A. Thomas, CPA, Director of Finance

Date: June 5, 2019

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 Rocky River

| I                       | II                       | III                                       | IV                  | V                                    | VI                             | VII                                   | VIII                          | IX                                                |
|-------------------------|--------------------------|-------------------------------------------|---------------------|--------------------------------------|--------------------------------|---------------------------------------|-------------------------------|---------------------------------------------------|
| Fund                    | Purpose                  | Authorized<br>By Voters<br>On<br>MM/DD/YY | Levy<br>Type        | Number<br>Of Years<br>To Run<br>Levy | Tax<br>Year<br>Begins/<br>Ends | Collection<br>Year<br>Begins/<br>Ends | Maximum<br>Rate<br>Authorized | \$ Amount<br>Requested<br>Of Budget<br>Commission |
| General                 | Operating                | N/A                                       | Inside              |                                      |                                |                                       | 3.33                          | 2,867,190.57                                      |
| Fire Pension            | Pension<br>Contributions | N/A                                       | Inside              |                                      |                                |                                       | 0.30                          | 258,306.00                                        |
| Police Pension          | Pension<br>Contributions | N/A                                       | Inside              |                                      |                                |                                       | 0.30                          | 258,306.00                                        |
| General                 | Operating                | 11/4/1986                                 | Outside/<br>Charter | Continuous                           | Continuous                     | Continuous                            | 2.97                          | 2,557,226.43                                      |
| Senior Center           | Operating                | 11/4/1986                                 | Outside/<br>Charter | Continuous                           | Continuous                     | Continuous                            | 0.50                          | 430,509.00                                        |
| Refuse & Recycling      | Operating                | 11/2/1993                                 | Outside/<br>Charter | Continuous                           | Continuous                     | Continuous                            | 1.00                          | 861,019.00                                        |
| Recreation Center       | Operating                | 11/4/1986                                 | Outside/<br>Charter | Continuous                           | Continuous                     | Continuous                            | 0.50                          | 430,509.00                                        |
| General Bond Retirement | Operating                | 11/2/2004                                 | Outside/<br>Charter | Continuous                           | Continuous                     | Continuous                            | 0.78                          | 671,595.00                                        |
| Capital Improvement     | Operating                | 11/8/1988                                 | Outside/<br>Charter | Continuous                           | Continuous                     | Continuous                            | 1.00                          | 861,019.00                                        |
| Totals                  |                          |                                           |                     |                                      |                                |                                       | 10.68                         | 9,195,680.00                                      |

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Rocky River

| Fund<br>By<br>Type                          | Beginning<br>Estimated<br>Unencumbered<br>Fund Balance | Property Taxes and<br>Local Government Revenue | Other Sources<br>Receipts | Total<br>Resources<br>Available For<br>Expenditures | Total<br>Estimated<br>Expenditures &<br>Encumbrances | Ending<br>Estimated<br>Unencumbered<br>Balance |
|---------------------------------------------|--------------------------------------------------------|------------------------------------------------|---------------------------|-----------------------------------------------------|------------------------------------------------------|------------------------------------------------|
|                                             |                                                        |                                                |                           |                                                     |                                                      |                                                |
| General                                     | 5,243,083.85                                           | 5,787,489.00                                   | 15,531,100.00             | 26,561,672.85                                       | 25,451,888.00                                        | 1,109,784.85                                   |
|                                             | 697,000.00                                             | 0.00                                           | 697,000.00                | 1,394,000.00                                        | 0.00                                                 | 1,394,000.00                                   |
| Special Revenue:                            |                                                        |                                                |                           |                                                     |                                                      |                                                |
| Law Enforcement Trust                       | 157,571.62                                             | 0.00                                           | 56,200.00                 | 213,771.62                                          | 150,602.00                                           | 63,169.62                                      |
| Rocky River Community Diversion Program     | 13,069.03                                              | 0.00                                           | 5,400.00                  | 18,469.03                                           | 9,968.00                                             | 8,501.03                                       |
| Indigent Driver Alcohol                     | 154,491.36                                             | 0.00                                           | 45,000.00                 | 199,491.36                                          | 85,000.00                                            | 114,491.36                                     |
| Enforcement & Education                     | 24,843.28                                              | 0.00                                           | 3,000.00                  | 27,843.28                                           | 15,000.00                                            | 12,843.28                                      |
| Municipal Probation Services                | 101,413.30                                             | 0.00                                           | 235,000.00                | 336,413.30                                          | 274,424.00                                           | 61,989.30                                      |
| 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                               | 168,841.73                                             | 430,509.00                                     | 687,000.00                | 1,286,350.73                                        | 1,246,765.00                                         | 39,585.73                                      |
| Marine Patrol                               | 32.34                                                  | 0.00                                           | 40,000.00                 | 40,032.34                                           | 39,471.00                                            | 561.34                                         |
| Community Impacts                           | 3,311.75                                               | 0.00                                           | 0.00                      | 3,311.75                                            | 0.00                                                 | 3,311.75                                       |
| Refuse & Recycling                          | 383,236.49                                             | 861,019.00                                     | 1,034,000.00              | 2,278,255.49                                        | 2,155,529.00                                         | 122,726.49                                     |
| Municipal Motor Vehicle License             | 141,210.69                                             | 0.00                                           | 441,000.00                | 582,210.69                                          | 491,612.00                                           | 90,598.69                                      |
| Street Construction, Maintenance and Repair | 260,449.30                                             | 0.00                                           | 1,754,500.00              | 2,014,949.30                                        | 1,505,091.00                                         | 509,858.30                                     |
| State Highway                               | 79,779.89                                              | 0.00                                           | 92,400.00                 | 172,179.89                                          | 63,000.00                                            | 109,179.89                                     |

SCHEDULE 2

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Rocky River

| I                                           | II                                                     | III                                            | IV                        | V                                                   | VI                                          | VII                                            |
|---------------------------------------------|--------------------------------------------------------|------------------------------------------------|---------------------------|-----------------------------------------------------|---------------------------------------------|------------------------------------------------|
| Fund<br>BY<br>Type                          | Beginning<br>Estimated<br>Unencumbered<br>Fund Balance | Property Taxes and<br>Local Government Revenue | Other Sources<br>Receipts | Total<br>Resources<br>Available For<br>Expenditures | Estimated<br>Expenditures &<br>Encumbrances | Ending<br>Estimated<br>Unencumbered<br>Balance |
| Special Revenue: (continued)                |                                                        |                                                |                           |                                                     |                                             |                                                |
| Recreation Center                           | 246,435.82                                             | 430,509.00                                     | 2,831,030.00              | 3,507,974.82                                        | 3,404,694.00                                | 103,280.82                                     |
| Fire Pension                                | 172,352.21                                             | 258,306.00                                     | 520,000.00                | 950,658.21                                          | 769,900.00                                  | 180,758.21                                     |
| Police Pension                              | 197,164.36                                             | 258,306.00                                     | 625,000.00                | 1,080,470.36                                        | 854,000.00                                  | 226,470.36                                     |
| Rocky River Municipal Court Computer A      | 89,999.86                                              | 0.00                                           | 65,000.00                 | 154,999.86                                          | 153,500.00                                  | 1,499.86                                       |
| Rocky River Municipal Court Computer B      | 179,241.96                                             | 0.00                                           | 145,000.00                | 324,241.96                                          | 323,060.00                                  | 1,181.96                                       |
| Rocky River Municipal Court IDIAM           | 38,548.04                                              | 0.00                                           | 35,000.00                 | 73,548.04                                           | 35,000.00                                   | 38,548.04                                      |
| Debt Service:                               |                                                        |                                                |                           |                                                     |                                             |                                                |
| General Bond Retirement                     | 105,449.99                                             | 671,595.00                                     | 1,260,000.00              | 2,037,044.99                                        | 1,924,300.00                                | 112,744.99                                     |
| Special Assessment Bond Retirement          | 5,370.05                                               | 0.00                                           | 72,000.00                 | 77,370.05                                           | 51,950.00                                   | 25,420.05                                      |
| Capital Projects:                           |                                                        |                                                |                           |                                                     |                                             |                                                |
| Equipment Purchase                          | 774,183.52                                             | 0.00                                           | 1,820,000.00              | 2,594,183.52                                        | 2,391,392.00                                | 202,791.52                                     |
| Sewer Rehabilitation                        | 4,385,355.12                                           | 0.00                                           | 3,576,600.00              | 7,961,955.12                                        | 3,731,680.00                                | 4,230,275.12                                   |
| Capital Improvement                         | 2,633,893.81                                           | 861,019.00                                     | 18,213,500.00             | 21,708,412.81                                       | 14,825,783.00                               | 6,882,629.81                                   |
| Rocky River Municipal Court Special Project | 335,780.41                                             | 0.00                                           | 334,000.00                | 669,780.41                                          | 541,208.00                                  | 128,572.41                                     |

SCHEDULE 2

VII

VI

V

IV

III

II

I

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Rocky River

| I                              | II                                                     | III                                            | IV                        | V                                                   | VI                                          | VII                                            |
|--------------------------------|--------------------------------------------------------|------------------------------------------------|---------------------------|-----------------------------------------------------|---------------------------------------------|------------------------------------------------|
| Fund<br>By<br>Type             | Beginning<br>Estimated<br>Unencumbered<br>Fund Balance | Property Taxes and<br>Local Government Revenue | Other Sources<br>Receipts | Total<br>Resources<br>Available For<br>Expenditures | Estimated<br>Expenditures &<br>Encumbrances | Ending<br>Estimated<br>Unencumbered<br>Balance |
| Proprietary:                   |                                                        |                                                |                           |                                                     |                                             |                                                |
| Sanitary Sewer                 | 628,304.27                                             | 0.00                                           | 2,445,000.00              | 3,073,304.27                                        | 2,676,487.00                                | 396,817.27                                     |
| WWTP Utility                   | 1,161,642.18                                           | 0.00                                           | 5,306,967.00              | 6,468,609.18                                        | 5,607,962.00                                | 860,647.18                                     |
| WWTP Capital                   | 77,045.27                                              | 0.00                                           | 2,534,259.00              | 2,611,304.27                                        | 1,882,600.00                                | 728,704.27                                     |
| Internal Service:              |                                                        |                                                |                           |                                                     |                                             |                                                |
| Health Insurance Reserve Trust | 653,170.51                                             | 0.00                                           | 3,016,084.00              | 3,669,254.51                                        | 3,108,334.00                                | 560,920.51                                     |
| Agency:                        |                                                        |                                                |                           |                                                     |                                             |                                                |
| Unclaimed Monies               | 50,713.12                                              | 0.00                                           | 8,000.00                  | 58,713.12                                           | 8,000.00                                    | 50,713.12                                      |
| Tri-City Park                  | 7,622.61                                               | 0.00                                           | 30,000.00                 | 37,622.61                                           | 29,100.00                                   | 8,522.61                                       |
| Donations & Bequests           | 300,591.75                                             | 0.00                                           | 20,000.00                 | 320,591.75                                          | 280,000.00                                  | 40,591.75                                      |
| S A F E                        | 13,467.43                                              | 0.00                                           | 0.00                      | 13,467.43                                           | 6,000.00                                    | 7,467.43                                       |
| Miscellaneous Deposits         | 46,425.00                                              | 0.00                                           | 5,000.00                  | 51,425.00                                           | 18,600.00                                   | 32,825.00                                      |
| Street Opening Deposits        | 20,550.00                                              | 0.00                                           | 2,000.00                  | 22,550.00                                           | 7,000.00                                    | 15,550.00                                      |
| Street Cleaning Deposits       | 25,265.00                                              | 0.00                                           | 2,000.00                  | 27,265.00                                           | 10,000.00                                   | 17,265.00                                      |
| Building Standards Fee         | 239.21                                                 | 0.00                                           | 8,000.00                  | 8,239.21                                            | 8,000.00                                    | 239.21                                         |

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           | 525,000.00                                                         | 245,250.00                                                          | 245,250.00                                                 |
| Various Purpose General Obligation Refunding Bonds, Series 2014         | 9/4/2014      | 12/1/2024           | 2,515,000.00                                                       | 554,762.50                                                          | 554,762.50                                                 |
| Various Purpose General Obligation Bond Anticipation Notes, Series 2019 | 6/1/2019      | 6/1/2020            | 6,750,000.00                                                       | 6,952,500.00                                                        | 6,952,500.00                                               |
|                                                                         |               |                     |                                                                    |                                                                     |                                                            |
|                                                                         |               |                     |                                                                    |                                                                     |                                                            |
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|                                                                         |               |                     |                                                                    |                                                                     |                                                            |
|                                                                         |               |                     |                                                                    |                                                                     |                                                            |
| Totals                                                                  |               |                     | \$9,790,000.00                                                     | \$7,752,512.50                                                      | \$7,752,512.50                                             |

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

|     |    |   |    |     |    |   |
|-----|----|---|----|-----|----|---|
| IIA | IA | A | AI | III | II | I |
|-----|----|---|----|-----|----|---|

| Purpose Of Notes Or Bonds                                                                    | Authorized<br>By Voters<br>On<br>MM/DD/YY | Date<br>Of<br>Issue | Final<br>Maturity<br>Date | Principal Amount<br>Outstanding<br>At The Beginning<br>Of The Calendar Year | Amount Required<br>To Meet<br>Calendar Year<br>Principal & Interest<br>Payments | Amount Receivable<br>From Other Sources<br>To Meet<br>Debt Payments |
|----------------------------------------------------------------------------------------------|-------------------------------------------|---------------------|---------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------|
| Don Umerley Civic Facility Improvement<br>General Obligation Refunding Bonds,<br>Series 2014 | 11/02/04                                  | 09/04/14            | 12/01/24                  | \$2,700,000.00                                                              | \$596,975.00                                                                    | \$0.00                                                              |
|                                                                                              |                                           |                     |                           |                                                                             |                                                                                 |                                                                     |
|                                                                                              |                                           |                     |                           |                                                                             |                                                                                 |                                                                     |
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|                                                                                              |                                           |                     |                           |                                                                             |                                                                                 |                                                                     |
| Totals                                                                                       |                                           |                     |                           | \$2,700,000.00                                                              | \$596,975.00                                                                    | \$0.00                                                              |