

**A RESOLUTION ADOPTING THE CHAGRIN FALLS ALTERNATIVE TAX BUDGET FOR FISCAL YEAR 2013, AND DECLARING AN EMERGENCY.**

WHEREAS, the alternative tax budget for Chagrin Falls Village for the fiscal year 2013 has been prepared by the Finance Department and has remained on file in the office of the Clerk of Council available for public inspection; and

WHEREAS, it is the recommendation that this alternative tax budget be adopted for fiscal year 2013.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF CHAGRIN FALLS, STATE OF OHIO:

Section 1. That the alternative tax budget of the Village of Chagrin Falls for fiscal year 2013, as set forth in Exhibit "A" incorporated herein by reference, is hereby and herein adopted and placed on file with the Clerk of Council pursuant to law.


Section 2. The Clerk of Council is hereby and herein directed to certify a copy of this Resolution and budget to the Cuyahoga County Auditor as required by law.

Section 3. It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this legislation were adopted in lawful meetings of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in compliance with all legal requirements, including Chapter 114 of the Codified Ordinances of the Village of Chagrin Falls.

Section 4. That in accordance with Section 113.01 of the Codified Ordinances of the Village of Chagrin Falls, public notice of this Ordinance shall be given by posting a copy thereof for not less than fifteen (15) days in the Village Hall.

Section 5. That this Resolution is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, or safety of the inhabitants of the Village and for the further reason stated in the Preamble hereof, and provided it receives two-thirds of the vote of all members of Council elected thereto, shall take effect and be in full force from and after the earliest period allowed by law.

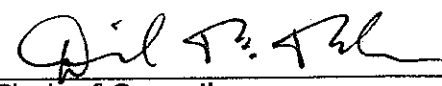
PASSED: July 9, 2012

  
\_\_\_\_\_  
President of Council

Approved by the Mayor: July 10, 2012

  
\_\_\_\_\_  
Mayor

I hereby certify that Resolution No. 2012-25 was duly enacted on the 9th day of July, 2012, by the Council of the Village of Chagrin Falls and posted in accordance with Section 113.01 of the Codified Ordinances of the Village of Chagrin Falls.

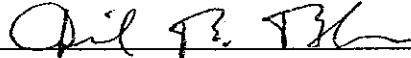
  
\_\_\_\_\_  
Clerk of Council

# ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit CAGRIN FALLS VILLAGE

For the Fiscal Year Commencing JANUARY 1, 2013

Fiscal Officer Signature



Date 6/1/12

## 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

### 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,

### 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.

# GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

## SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

## NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback,

## SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all In column 3, total estimated receipts should include all revenues plus transfers in excluding property tax must submit a list of all tax transfers.

## SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad

## SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever

## SCHEDULE 5

for more details.

# DIVISION OF TAXES LEVIED

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

## 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 FUND	INSIDE						2.50	\$ 500,000
GENERAL FUND	CURRENT EXPENSES	11/4/08	REPLACE	5	2009/ 2013	2010/ 2014	5.50	\$1,100,000
POLICE PENSION	INSIDE						.30	\$ 60,000
BOND RETIREMENT	DEBT			(SEE SCHEDULE 4)			1.20	\$ 240,000
GENERAL FUND	CURRENT EXPENSES	11/3/09	NEW	5	2010/ 2014	2011/ 2015	.60	\$ 120,000
<b>Totals</b>							10.10	\$2,020,000

# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

## 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
GENERAL FUND	1,642,000	1,820,000	3,500,000	6,962,000	5,500,000	1,462,000
BOND RETIREMENT	90,000	240,000	-0-	330,000	221,000	109,000
POLICE PENSION	1,000	60,000	-0-	61,000	60,000	1,000
STREET FUND	2,000		900,000	902,000	890,000	12,000
CAPITAL IMPROVEMENT	900,000		200,000	1,100,000	700,000	400,000
SPECIAL ASSESSMENTS B.R.	90,000		-0-	90,000	-0-	90,000
WATER FUND	1,202,000		1,600,000	2,802,000	1,900,000	902,000
SEWER FUND	1,013,000		1,300,000	2,313,000	1,600,000	713,000
WORKING EQUIPMENT	100,000		300,000	400,000	300,000	100,000
EARNED INTEREST	-0-		-0-	-0-	-0-	-0-
CONFISCATED PROPERTY	-0-		-0-	-0-	-0-	-0-
DRUG LAW ENFORCEMENT	-0-		-0-	-0-	-0-	-0-
LAW ENFORCE/EDUCATION	2,000		-0-	2,000	1,000	1,000
LAW ENFORCEMENT REIMB.	2,000		-0-	2,000	1,000	1,000
CEMETERY PERPETUAL CARE	-0-		-0-	-0-	-0-	-0-
				0.00	0.00	0.00



# 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)

## 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	
( N O U N V O T E D G E N E R A L O B L I G A T I O N D E B T )						
<b>Totals</b>						

