

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit City of Garfield Heights

For the Fiscal Year Commencing January 1, 2026

Fiscal Officer Signature _____ Date 7/08/2024

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 Garfield Heights

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
Inside Millage								
Bond Retirement	Debt					2026	2.5	\$1,349,053.00
Outside Millage								
General Fund	Current Ex	00/00/72	Charter	Continuous	1976	2026	2.9	\$1,564,901.00
Police Pension	Pension	00/00/72	Charter	Continuous	1976	2026	.30	\$161,886.00
Fire Pension	Pension	00/00/72	Charter	Continuous	1976	2026	.30	\$161,886.00
Permanent Improve	Capital Ex	00/00/72	Charter	Continuous	1976	2026	1.00	\$539,621.00
Recreation	Programs	00/00/72	Charter	Continuous	1976	2026	.15	\$80,943.00
Street Lighting	Security	00/00/72	Charter	Continuous	1976	2026	1.15	\$620,564.00
Average Pay	Current Ex	00/00/72	Charter	Continuous	1976	2026	17.02085	\$9,184,812.00
Totals							24.90	\$13,663,666.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Garfield Heights

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	2,104,474	2,730,027.00	19,090,792.00	23,925,292.68	21,950,500.00	1,974,792.68
Street Lighting Fund	128,385	620,564.00	0.00	748,948.92	530,500.00	218,448.92
Debt Service Fund	439,471	1,349,053.00	3,703,175.50	5,491,699.41	5,221,239.50	270,459.91
Average Pay Fund	1,058,476	9,184,812.00	6,651,998.00	16,895,286.19	16,895,286.19	0.00
Police Pension Fund	863	161,886.00	1,055,784.63	1,218,534.00	1,218,534.00	0.00
Fire Pension Fund	3,910	161,886.00	870,470.00	1,036,266.00	1,036,266.00	0.00
Permanent Improvement Fund	234,948	539,621.00	50,000.00	824,568.66	450,000.00	374,568.66
Recreation Fund	65,445	80,943.00	1,050,538.00	1,196,925.61	1,150,000.00	46,925.61
Street Constr Maint & Repair Fund	571,342	0.00	2,321,486.00	2,892,827.96	2,360,547.00	532,280.96
State Highway Fund	143,744	0.00	111,900.00	255,643.72	115,435.00	140,208.72
City Income Tax Fund	0	0.00	357,500.00	357,500.00	357,500.00	0.00
Motor Vehicle License Tax Fund	508,477	0.00	170,000.00	678,477.34	170,000.00	508,477.34
Storm & Sanitary Sewer Fund	1,559,666	0.00	871,486.00	2,431,152.12	2,355,000.00	76,152.12
Water Main & Distribution Fund	1,021,713	0.00	3,105,000.00	4,126,712.72	3,105,000.00	1,021,712.72
Federal Nutrition Budget Fund	6,574	0.00	576,475.00	583,048.59	583,048.59	0.00
Community Development Fund	18,149	0.00	200,000.00	218,149.27	200,000.00	18,149.27
Page Totals	7,865,636	14,828,792.00	40,186,605.13	62,881,033.19	57,698,856.28	5,182,176.91

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Garfield Heights

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 Fund Balance
Law Enforcement Trust Fund	16,346	0	1,000	17,346	15,000	2,346
Indigent Driver Alcohol Treatment Fund	291,723	0	47,000	338,723	107,000	231,723
Enforcement & Education Fund	3,050	0	2,250	5,300	2,000	3,300
FEMA Fund	0	0	0	0	0	0
Debt Amortization Fund	261,650	0	585,724	847,374	685,724	161,650
Opiod Settlement Fund	5,044	0	5,000	10,044	0	10,044
Municipal Court Probation Service Fund	47,500	0	130,000	177,500	130,500	47,000
Municipal Court Special Service Fund	726,216	0	350,000	1,076,216	293,000	783,216
Municipal Court Capital Improvement Fund	27,096	0	142,100	169,196	145,500	23,696
GH Family Resource Fund	937	0	6,145	7,082	6,145	937
Municipal Court Special Building Fund	38,201	0	40,000	78,201	25,000	53,201
Municipal Court Traffic Camera Fund	57,000	0	1,075,000	1,132,000	1,132,000	0
Granger/Transportation Improvement Fund	0	0		0	0	0
Street Improvement Note (2025)	0		0	0	0	0
1480 Granger Rd Interchange Fund	867		200,000	200,867	200,867	0
Transportation/Antenucci Improvement Note Fund	3,311	0	0	3,311		3,311
Revolving Equipment Fund	74,375	0	2,054,565	2,128,940	2,120,000	8,940
Restricted Fund	336,022	0	103,000	439,022	270,000	169,022
American Rescue Act 2021	0	0	0	0	0	0
GH Public Improvement Tax Increment Fund	9,714	0	1,200	10,914	0	10,914
Page Totals	1,899,052	0	4,742,984	6,642,036	5,132,736	1,509,300
Grand Totals (2 pages)	9,764,688	14,828,792	44,929,589	69,523,069	62,831,592	6,691,477

UVOTED 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 Purpose Of Bonds Or Notes	II * Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
See Attached					
Totals					

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	BUDGET YEAR		
							Amount of Bonds and Notes Outstanding at Beginning of Budgeted Year	Amount Required for Principal and Interest	Amount Receivable from Other Sources to Meet Debt Payments
							1/1/26	1/1/26 to 12/31/26	1/1/26 to 12/31/26
Payable from Bond Retirement Fund:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Inside 10 Mill Limit	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Various Purpose Bonds Refunded 2020		09-16-20	2028	39-2020	8 Yrs	1.34	1,280,000.00	437,152.00	437,152.00
Various Purpose Bonds 2012		10-30-12	2027	67-2012	15 Yrs	Various	1,000,000.00	532,150.00	532,150.00
General Obligation Note - 2026	Sec 22a City Charter	6-10-25	6-9-2026	27-2025, 28-2025, 29-2025	1	5%	4,050,000.00	4,251,937.50	4,251,937.50
TOTAL							6,330,000.00	5,221,239.50	5,221,239.50
Outside 10 Mill Limit:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Total							0.00	0.00	0.00

* If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election.

If outside the 10 mill limit without a vote, enter the reference to the statue under which the levy is exempt from the 10 mill limit.

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