



**CITY OF BROADVIEW HEIGHTS
RESOLUTION NO. 2025-105**

INTRODUCED BY MAYOR AND ENTIRE COUNCIL

**A RESOLUTION PROVIDING FOR THE ALTERNATIVE TAX BUDGET FOR THE
CITY OF BROADVIEW HEIGHTS, OHIO FOR THE CALENDAR YEAR 2026 AND
DECLARING AN EMERGENCY**

WHEREAS, the Alternative Tax Budget for the City of Broadview Heights, Ohio has been duly prepared and presented to this Council according to law, and

WHEREAS, said budget has been on file in the office of the Director of Finance, for more than ten days prior to this day, and

WHEREAS, this Council finds said Alternative Tax Budget to be acceptable and that the same be approved and adopted.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF BROADVIEW HEIGHTS, COUNTY OF CUYAHOGA AND STATE OF OHIO:

SECTION 1. That the Alternative Tax Budget for the City of Broadview Heights for the fiscal year beginning January 1, 2025, submitted to this Council by the Mayor and the same being on file in the office of the Director of Finance, be and the same is hereby approved and adopted.

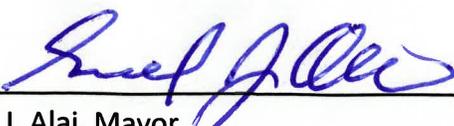
SECTION 2. That the Director of Finance be and he is hereby authorized and directed to file said Alternative Tax Budget as required by law with the Budget Commission of Cuyahoga County, Ohio through the County Fiscal Officer.

SECTION 3. This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, peace, safety and welfare for the reason stated in the Preamble hereof, and that the Alternative Tax Budget must be adopted on or before July 15, 2025; wherefore this Resolution shall be in full force and effect immediately upon its passage by the affirmative vote of five or more members of Council and signature of the Mayor.

Passed and Adopted by the Council on this 23rd day of June, 2025



Robert Boldt, President of Council



Samuel J. Alai, Mayor

June 23, 2025

Date

Robin Parsons

June 23, 2025

Attest: Robin Parsons, Clerk of Council

Date

**City of Broadview Heights
Interoffice Memorandum**

To: Members of Council
From: David A. Pfaff, Finance Director
Date: June 12, 2025
Re: Alternative Tax Budget



Below is a summary of significant assumptions made when preparing the Alternative Tax Budget for the County.

Division of Taxes Levied – Overall I used the existing assessed valuation of \$1,018,670,760 and estimated a 4% increase. I then applied the authorized millage rate against the revised value, but in some cases adjusted based on the current “effective” rates being levied by the county. Since this is a not a reevaluation or appraisal year that amount is probably higher than what the actual increase will be.

Statement of Fund Activity – Beginning Balance numbers are based off current year estimated revenue and appropriations. Revenue and expense projections are based off recent trends of percentage increases, however, I do make some adjustments in funds or accounts where the use of percentages is not appropriate. Finally, in some cases I just use my best judgement on what I think may happen.

It should be noted that these numbers are very preliminary as they have been arrived at without knowing what may happen the remainder of this year, and my projections were made with no input from other Departments. Keep in mind that this document is used for the purposes of supporting our request for property tax levies and by the county to ensure compliance with debt limitations. It is not used to establish any spending authority for next year. This will be done in the fall/winter with the Annual Appropriation Ordinance.

Debt Section – Is based on actual debt currently outstanding.

Please let me know if you have any questions.

cc: Sam Alai, Mayor

ALTERNATIVE TAX BUDGET INFORMATION

City of Broadview Heights

For the Fiscal Year Commencing January 1, 2026

Fiscal Officer Signature

Date June 23, 2025

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.

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.

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 and add any new levies. This will help to ensure that no levies are missed.

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 lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds.

In column 3, total estimated receipts should include all revenues plus transfers in excluding property taxes and local government revenue. All taxing authority 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 valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

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 amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See 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	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	Operating	11/2/2021	R	5	2021-2025	2022-2026	3	\$443,000.00
Fire Levy Fund	Operating	11/8/1994	C	Indefinite	1994-----	1995	3.2	\$3,391,000.00
Fire Levy Fund	Operating	11/6/2012	C	Indefinite	2012-----	2013	1	\$1,059,000.00
Police Salary	Operating	11/5/2024	R	5	2024-2028	2025-2029	0.7	\$496,000.00
Bond Retirement - Recreation	Bond/Debt	11/3/2015	B	25	2015-2039	2016-2040	1.42	\$1,505,000.00
Parks & Recreation Fund	Operating	11/7/2017	A	15	2018-2032	2019-2033	0.7	\$507,000.00
Police Pension	Operating	N/A	I		N/A	N/A	0.3	\$318,000.00
General Fund	Operating	N/A	I		N/A	N/A	2.2	\$2,331,000.00
Totals								\$10,050,000.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

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 Fund - 100	8,830,000.00	3,074,000.00	21,800,000.00	33,704,000.00	25,000,000.00	8,704,000.00
SCM&R - 200	348,000.00	0.00	2,000,000.00	2,348,000.00	2,100,000.00	248,000.00
ARPA - 220	0.00	0.00	0.00	0.00	0.00	0.00
Opioid Settlement Fund - 221	39,000.00	0.00	20,000.00	59,000.00	40,000.00	19,000.00
Royalton Road TIF - 230	115,000.00	0.00	100,000.00	215,000.00	200,000.00	15,000.00
Treeworth TIF - 231	215,000.00	0.00	2,750,000.00	2,965,000.00	2,875,000.00	90,000.00
State Highway-250	257,000.00	0.00	108,000.00	365,000.00	350,000.00	15,000.00
C.I.C. - 260	600.00	0.00	0.00	600.00	0.00	600.00
Payroll Reserve Fund - 270	958,000.00	0.00	0.00	958,000.00	0.00	958,000.00
General Bond Retirement - 300	2,120,000.00	1,505,000.00	600,000.00	4,225,000.00	2,000,000.00	2,225,000.00
Wallings Road Fire St. Improv. Fund - 443	2,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00
Federal Equitable Sharing DOJ - 450	12,800.00	0.00	0.00	12,800.00	5,000.00	7,800.00
Federal Equitable Sharing Treasury - 451	12,300.00	0.00	0.00	12,300.00	5,000.00	7,300.00
Fire Station Construction Fund - 471	11,000,000.00	0.00	0.00	11,000,000.00	11,000,000.00	0.00
Enforcement & Education - 473	20,000.00	0.00	1,000.00	21,000.00	10,000.00	11,000.00
Mandatory Drug Fines - 474	5,000.00	0.00	1,000.00	6,000.00	2,000.00	4,000.00
Law Enforcement Trust - 475	23,000.00	0.00	20,000.00	43,000.00	30,000.00	13,000.00
Fire Levy Fund - 476	628,000.00	4,450,000.00	900,000.00	5,978,000.00	5,600,000.00	378,000.00
Indigent Drivers SB - 477	10,981.55	0.00	0.00	10,981.55	10,981.00	0.55
Court Computer Fund - 478	27,500.00	0.00	4,000.00	31,500.00	20,000.00	11,500.00
Fema Grant Fund - 479	475.00	0.00	0.00	475.00	0.00	475.00
Sewer Maintenance Fund - 501	1,150,000.00	0.00	2,000,000.00	3,150,000.00	2,500,000.00	650,000.00
Sewer Maintenance Cap. Improvement Fund - 502	500,000.00	0.00	5,000.00	505,000.00	250,000.00	255,000.00
Tree Commission - 613	44,000.00	0.00	1,500.00	45,500.00	20,000.00	25,500.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

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
Street Capital Improvement Fund - 700	468,000.00	0.00	750,000.00	1,218,000.00	1,000,000.00	218,000.00
Storm Sewer Repair Fund - 701	545,000.00	0.00	400,000.00	945,000.00	550,000.00	395,000.00
Route 82 Fund - 704	0.00	0.00	0.00	0.00	0.00	0.00
Park & Recreation Facilities Fund - 713	0.00	0.00	0.00	0.00	0.00	0.00
Parks and Recreation - 800	1,300,000.00	507,000.00	1,820,000.00	3,627,000.00	2,680,000.00	947,000.00
Deposits Fund - 900	284,000.00	0.00	250,000.00	534,000.00	275,000.00	259,000.00
Building Standards Fee - 901	1,200.00	0.00	12,000.00	13,200.00	12,000.00	1,200.00
Tree Planting - 902	25,000.00	0.00	500.00	25,500.00	10,000.00	15,500.00
Shade Tree Trust Fund - 903	9,600.00	0.00	500.00	10,100.00	2,000.00	8,100.00
Recreation Capital Improvement Fund - 904	190,000.00	0.00	12,000.00	202,000.00	50,000.00	152,000.00
City Hall Capital Improvement Fund - 905	142,000.00	0.00	10,000.00	152,000.00	50,000.00	102,000.00
Unclaimed Funds - 906	21,561.00	0.00	0.00	21,561.00	0.00	21,561.00
Police Pension - 907	46,000.00	318,000.00	0.00	364,000.00	360,000.00	4,000.00
Police Salary - 908	206,000.00	496,000.00	0.00	702,000.00	700,000.00	2,000.00

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 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
Richard Rd. Sanitary*	06/06/06	12/01/26	\$4,338.31	\$4,527.03	\$4,527.03
Edgerton Rd. Sanitary*	06/06/06	12/01/26	\$35,376.46	\$36,915.34	\$36,915.34
Hospital Demolition***	06/06/06	12/01/26	\$37,746.87	\$39,388.85	\$39,388.85
Storm Water Improvement**	06/06/06	12/01/26	\$62,538.36	\$65,258.78	\$65,258.78
Valley Parkway/Wallings/Sprague Sanitary*	9/16/2014	12/1/2034	\$485,000.00	\$60,856.26	\$60,856.26
2021 Capital Improvement and Equipment***	4/28/2021	12/1/2041	\$2,965,000.00	\$353,450.00	\$353,450.00
Totals			\$3,590,000.00	\$560,396.26	\$560,396.26

*Paid by Special Assessment

**Paid from Storm Water Fees

***Paid from General Fund Revenues

TAX ANTICIPATION NOTES

(Schools Only)

SCHEDULE 5

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		

Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		