

CITY OF STRONGSVILLE, OHIO

RESOLUTION NO. 2025 – 073

By: Mayor Perciak and All Members of Council

**A RESOLUTION ADOPTING ALTERNATIVE TAX BUDGET
INFORMATION FOR THE CITY OF STRONGSVILLE, OHIO
FOR FISCAL YEAR 2026, AND DECLARING AN EMERGENCY.**

WHEREAS, pursuant to Section 5705.281 of the Ohio Revised Code, the Cuyahoga County Budget Commission has waived the requirement that the City of Strongsville adopt a tax budget as provided under Sections 5705.28 and 5705.30 of the Revised Code, and has required the City of Strongsville to provide alternative tax budget information in order for the Commission to perform its duties under law; and

WHEREAS, the Mayor and Director of Finance, therefore, have prepared alternative tax budget information for the City of Strongsville, Ohio, for the fiscal year beginning January 1, 2026; including a Division of Taxes Levied setting forth levies inside and outside the 10 Mill limitation, inclusive of debt levies; a Statement of Fund Activity; Unvoted General Obligation Debt; Voted Debt Outside of the 10 Mill Limit; and Schedule of Interfund Transfers, all for submission to the Cuyahoga County Budget Commission and Cuyahoga County Fiscal Officer.

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

Section 1. That the alternative tax budget information for the City of Strongsville, Ohio, for the fiscal year commencing January 1, 2026, heretofore prepared by the Mayor of this City and submitted to this Council, a copy of which is attached hereto as Exhibit "A" and made a part hereof as if fully rewritten herein, be and the same is hereby ratified, approved, confirmed and adopted as the official alternative tax budget information of the City of Strongsville for the fiscal year beginning January 1, 2026 and ending December 31, 2026 for submission to the Cuyahoga County Budget Commission and Cuyahoga County Fiscal Officer.

Section 2. That the Clerk of Council be and is hereby authorized and directed to promptly certify and transmit a copy of said alternative tax budget information and a copy of this Resolution to the Cuyahoga County Budget Commission and Cuyahoga County Fiscal Officer.

Section 3. That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council; and that all deliberations of this Council, and any of its committees, that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 4. That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is immediately necessary in order to comply with all state, county and local requirements concerning tax budgets. Therefore, provided this Resolution receives the affirmative vote of two-thirds of all members elected to Council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise from and after the earliest period allowed by law.

CITY OF STRONGSVILLE, OHIO
RESOLUTION NO. 2025 – 073
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M. Carl
President of Council

Date Passed: June 16, 2025

	<u>Yea</u>	<u>Nay</u>
Carbone	<u>✓</u>	<u> </u>
Clark	<u>✓</u>	<u> </u>
Kaminski	<u>✓</u>	<u> </u>
Kosek	<u>✓</u>	<u> </u>
Roff	<u>Absent</u>	<u> </u>
Short	<u>✓</u>	<u> </u>
Spring	<u>✓</u>	<u> </u>

Approved: Thomas J. Zier
Mayor

Date Approved: June 16, 2025

Attest: Alison Pientka
Clerk of Council

RES
Ord. No. 2025-073 Amended:
1st Rdg. 06-16-25 Ref:
2nd Rdg. Suspended Ref:
3rd Rdg. Suspended Ref:

Public Hrg. Ref:
Adopted: 06-16-25 Defeated:

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit CITY OF STRONGSVILLE

For the Fiscal Year Commencing January 1, 2026

Fiscal Officer Signature Eui Dean Date 6/10/2025

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,

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.

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.

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. All taxing authorities, except school districts, 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.

City of Strongsville, Cuyahoga County, Ohio
DIVISION OF TAXES LEVIED
For the Year Ending December 31, 2026

(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	
<u>General Fund</u>									
General Fund	Inside Millage						0.3	\$ 700,000	
<u>Special Revenue Funds</u>									
Fire Levy Fund	Current Expense	05/05/09	Renewal	continuing	continuing	continuing	2.0	\$ 3,000,000	
Fire Levy Fund	Current Expense	11/08/22	Renewal	5	2023 - 2027	2024 - 2028	1.5	\$ 2,400,000	
Drainage Levy Fund	Drainage	11/08/22	Renewal	5	2023 - 2027	2024 - 2028	0.4	\$ 620,000	
SW Hospital Fund	SW Hospital	11/05/19	Renewal	5	2020 - 2024	2021 - 2025	1.0	\$ 400,000	
Police Pension Fund	Inside Millage						0.3	\$ 720,000	
Fire Pension Fund	Inside Millage						0.3	\$ 720,000	
Total Special Revenue Funds							5.5	\$ 7,860,000	
<u>Debt Service Funds</u>									
General Bond Retirement	Inside Millage						2.0	\$ 4,700,000	
Total Debt Service Funds							2.0	\$ 4,700,000	
Totals							7.8	\$ 13,260,000	

City of Strongsville, Cuyahoga County, Ohio
STATEMENT OF FUND ACTIVITY
For the Year Ending December 31, 2026
(List All Funds Individually)

Schedule 2

I	II	III	IV	V	VI	
Fund By Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Fund Revenue	Other Source Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures and Encumbrances	Ending Estimated Unencum- bered Balance
General Fund	\$ 21,176,000.00	\$ 1,290,000.00	\$ 44,000,000.00	\$ 66,466,000.00	\$ 50,125,000.00	\$ 16,341,000.00
Special Revenue Fund Group						
Police Pension	\$ 1,160,707.00	\$ 720,000.00	\$ 1,000,000.00	\$ 2,880,707.00	\$ 1,780,000.00	\$ 1,100,707.00
Street Maintenance & Construction	\$ 7,708,719.00	\$ -	\$ 11,500,000.00	\$ 19,208,719.00	\$ 13,000,000.00	\$ 6,208,719.00
State Highway Maintenance	\$ 1,209,457.00	\$ -	\$ 235,000.00	\$ 1,444,457.00	\$ 300,000.00	\$ 1,144,457.00
Motor Vehicle License	\$ 1,013,811.00	\$ -	\$ 410,000.00	\$ 1,423,811.00	\$ 420,000.00	\$ 1,003,811.00
Emergency Vehicle	\$ 1,206,117.00	\$ -	\$ 1,200,000.00	\$ 2,406,117.00	\$ 1,200,000.00	\$ 1,206,117.00
Fire Levy	\$ 2,574,616.00	\$ 5,400,000.00	\$ 6,000,000.00	\$ 13,974,616.00	\$ 11,500,000.00	\$ 2,474,616.00
Fire Pension	\$ 628,500.00	\$ 720,000.00	\$ 1,200,000.00	\$ 2,548,500.00	\$ 2,000,000.00	\$ 548,500.00
Clerk of Court	\$ 24,025.00	\$ -	\$ 10,000.00	\$ 34,025.00	\$ 10,000.00	\$ 24,025.00
Drainage Levy	\$ 942,681.00	\$ 620,000.00	\$ 5,000.00	\$ 1,567,681.00	\$ 1,400,000.00	\$ 167,681.00
Local Fiscal Recovery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Multi-Purpose Complex	\$ 2,894,414.00	\$ -	\$ 5,000,000.00	\$ 7,894,414.00	\$ 6,200,000.00	\$ 1,694,414.00
SW General Hospital	\$ -	\$ 400,000.00	\$ -	\$ 400,000.00	\$ 400,000.00	\$ -
Law Enforcement Federal Seizure	\$ 310,779.00	\$ -	\$ 10,000.00	\$ 320,779.00	\$ 7,000.00	\$ 313,779.00
Law Enforcement State Seizure	\$ 25,693.00	\$ -	\$ 500.00	\$ 26,193.00	\$ 5,000.00	\$ 21,193.00
Law Enforcement Mandatory Drug Fine	\$ 3,865.00	\$ -	\$ 100.00	\$ 3,965.00	\$ 400.00	\$ 3,565.00
Law Enforcement DUI/DWI	\$ 13,355.00	\$ -	\$ 250.00	\$ 13,605.00	\$ 5,000.00	\$ 8,605.00
Tree Maintenance	\$ 98,480.00	\$ -	\$ 120,000.00	\$ 218,480.00	\$ 99,910.00	\$ 118,570.00
Community Diversion	\$ 5,078.00	\$ -	\$ 2,000.00	\$ 7,078.00	\$ 6,000.00	\$ 1,078.00
Bond Escrow	\$ 390,192.00	\$ -	\$ 530,000.00	\$ 920,192.00	\$ 500,000.00	\$ 420,192.00
Earned Benefits	\$ 5,570,984.00	\$ -	\$ 200,000.00	\$ 5,770,984.00	\$ 400,000.00	\$ 5,370,984.00
OhioOhio Settlement Fund	\$ 104,573.00	\$ -	\$ 20,000.00	\$ 124,573.00	\$ 120,000.00	\$ 4,573.00
Total Special Revenue Funds	\$ 25,886,046.00	\$ 7,860,000.00	\$ 27,442,850.00	\$ 61,188,896.00	\$ 39,353,310.00	\$ 21,835,586.00

City of Strongsville, Cuyahoga County, Ohio
STATEMENT OF FUND ACTIVITY
For the Year Ending December 31, 2026
(List All Funds Individually)

Schedule 2

I	II	III	IV	V	VI	
Fund By Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Fund Revenue	Other Source Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures and Encumbrances	Ending Estimated Unencum- bered Balance
Debt Service Fund Group						
General Bond Retirement	\$ 3,983,574.00	\$ 4,700,000.00	\$ -	\$ 8,683,574.00	\$ 4,955,580.00	\$ 3,727,994.00
Pearl Road TIF # 1	\$ 1,173,325.00	\$ -	\$ 700,000.00	\$ 1,873,325.00	\$ 850,000.00	\$ 1,023,325.00
Route 82 TIF	\$ 224,961.00	\$ -	\$ 190,000.00	\$ 414,961.00	\$ 50,000.00	\$ 364,961.00
Pearl Road TIF # 2	\$ 30,166.00	\$ -	\$ 80,000.00	\$ 110,166.00	\$ 50,000.00	\$ 60,166.00
Pearl Road TIF # 3	\$ 102,867.00	\$ -	\$ 45,000.00	\$ 147,867.00	\$ 42,000.00	\$ 105,867.00
Westwood Commons TIF	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 30,000.00	\$ 15,000.00
Giant Eagle TIF	\$ 144,737.00	\$ -	\$ 118,000.00	\$ 262,737.00	\$ 110,000.00	\$ 152,737.00
GETGO TIF	\$ 62,778.00	\$ -	\$ 40,000.00	\$ 102,778.00	\$ 40,000.00	\$ 62,778.00
Clover Senior TIF	\$ 146,974.00	\$ -	\$ 150,000.00	\$ 296,974.00	\$ 130,000.00	\$ 166,974.00
Pearl Road TIF # 4	\$ 208,636.00	\$ -	\$ 225,000.00	\$ 433,636.00	\$ 275,000.00	\$ 158,636.00
Cane's/Chase	\$ 29,295.00	\$ -	\$ 25,000.00	\$ 54,295.00	\$ 20,000.00	\$ 34,295.00
Brighton Best	\$ 3,594.00	\$ -	\$ 5,000.00	\$ 8,594.00	\$ 5,000.00	\$ 3,594.00
Pearl Road North TIF	\$ 55,299.00	\$ -	\$ 60,000.00	\$ 115,299.00	\$ 50,000.00	\$ 65,299.00
82 #2 TIF	\$ 715.00	\$ -	\$ 500.00	\$ 1,215.00	\$ 500.00	\$ 715.00
Camden Woods TIF Fund	\$ -	\$ -	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ -
Total Debt Service Funds	\$ 6,166,921.00	\$ 4,700,000.00	\$ 1,693,000.00	\$ 12,559,921.00	\$ 6,617,580.00	\$ 5,942,341.00
Capital Project Fund Group						
Recreation Capital Improvement	\$ 2,850,000.00	\$ -	\$ 1,770,000.00	\$ 4,620,000.00	\$ 2,500,000.00	\$ 2,120,000.00
General Capital Improvement	\$ 6,348,203.00	\$ -	\$ 4,000,000.00	\$ 10,348,203.00	\$ 8,000,000.00	\$ 2,348,203.00
TIF Capital Improvement Funds	\$ 741,831.00	\$ -	\$ 500,000.00	\$ 1,241,831.00	\$ 500,000.00	\$ 741,831.00
Town Center Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Project Funds	\$ 9,940,034.00	\$ -	\$ 6,270,000.00	\$ 16,210,034.00	\$ 11,000,000.00	\$ 5,210,034.00
Enterprise Fund Group						
Sanitary Sewer	\$ 10,999,233.00	\$ -	\$ 8,620,900.00	\$ 19,620,133.00	\$ 13,979,980.00	\$ 5,640,153.00
Internal Service Fund Group						
Health Insurance Reserve	\$ 4,958,513.00	\$ -	\$ 7,000,000.00	\$ 11,958,513.00	\$ 8,000,000.00	\$ 3,958,513.00
Worker's Compensation Reserve	\$ 326,070.00	\$ -	\$ 320,000.00	\$ 646,070.00	\$ 400,000.00	\$ 246,070.00
Total Internal Service Fund Group	\$ 5,284,583.00	\$ -	\$ 7,320,000.00	\$ 12,604,583.00	\$ 8,400,000.00	\$ 4,204,583.00
TOTAL ALL FUNDS	\$ 79,452,817.00	\$ 13,850,000.00	\$ 95,346,750.00	\$ 188,649,567.00	\$ 129,475,870.00	\$ 59,173,697.00

City of Strongsville, Cuyahoga County, Ohio
Tax Budget
For the Year Ending December 31, 2026

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
 (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 Year	V Amount Required To Meet Budget Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
General Purpose Various Improvement Bonds 2014 Issue	1-Apr-14	1-Dec-26	\$1,280,000	\$1,318,400	\$0
General Purpose Various Improvement Bonds 2015 Issue	22-Oct-15	1-Dec-26	\$1,230,000	\$1,266,900	\$0
General Purpose Various Improvement Bonds 2016 Issue (TIF)	21-Jul-16	1-Dec-29	\$2,780,000	\$577,888	\$0
General Purpose Various Improvement Bonds 2016 Issue	21-Jul-16	1-Dec-34	\$9,765,000	\$404,725	\$0
Totals			\$15,055,000	\$3,567,913	\$0

[illegible]

**City of Strongsville, Cuyahoga County, Ohio
Tax Budget**

For the Year Ending December 31, 2026

SCHEDULE OF INTERFUND TRANSFERS

Supplemental Schedule

From		Amount	To
Transfers			
General Fund		\$4,000,000	Street Construction, Maintenance & Repair Special Revenue Fund
General Fund		\$5,500,000	Fire Levy Special Revenue Fund
General Fund		\$3,500,000	Multi-Purpose Special Revenue Fund
General Fund		\$1,400,000	Police Pension Special Revenue Fund
General Fund		\$1,300,000	Fire Pension Special Revenue Fund
General Fund		\$1,600,000	Southwest Emergency Dispatch
General Fund		\$2,500,000	General Capital Improvement Fund