

ALTERNATIVE TAX BUDGET INFORMATION

2023

Political Subdivisions
Excluding School Districts

Political Subdivision/Taxing Unit

Northfield Center Township

For the Fiscal Year Commencing

January 1, 2023

Fiscal Officer Signature

Ande P. L. Guandian

Date

05/22/2022

COUNTY OF SUMMIT

Background

Substitute House Bill No. 129 (HB 129) 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 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

At a May 7, 2002 Summit 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

The fiscal officer of a political subdivision (not a school district) must file one signed copy of this document with the Summit County Fiscal Officer, on or before July 15.

(Adopted 5/7/02)

Revised 06/29/10

DIVISION OF TAXES LEVIED

Levies Inside and Outside 10 Mill Limitation, Inclusive Of Debt Levies
List All Approved Levies Of The Taxing Authority, including charter millage.

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund Type Fund Name	Purpose of Levy	Millage Type Inside "I" Outside "O" Charter "C"	Date Authorized by Voters MM/DD/YY	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	Estimated Gross Property Tax from Levy in budget year
76 01 Road Improvement	Current Expense		11/06/18	5	18/22	19/23	2.42	\$ 111,255
76 02 Road Improvement	Current Expense		11/06/18	5	18/22	19/23	0.36	\$ 59,569
71 00 Road Improvement	Current Expense		11/03/20	5	20/24	21/25	1.40	\$ 221,997
61 00 Police Fund	Current Expense		11/04/14	cont.	14/NA	15/NA	4.00	\$ 229,306
61 01 Police Fund	Current Expense		11/04/14	cont.	14/NA	15/NA	3.00	\$ 475,709
62 00 Police Protection	Current Expense		11/08/94	cont.	94/NA	95/NA	1.50	\$ 156,496
40 06 Fire + EMS	Current Expense		11/06/07	cont.	12/NA	13/NA	2.00	\$ 317,139
01 00 General	Inside						2.15	\$ 387,264
76 00 Road + Bridge	Inside						0.68	\$ 122,483
							17.51	\$ 2,081,218

* Do not include personal property tax reimbursement amounts.

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

SCHEDULE 2

FUND: General 01

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	354,281.22	391,658.03	375,000.00	375,000.00
Personal Property Tax Reimbursements				
Local Government from County	114,743.29	128,814.29	126,000.00	120,000.00
LLGSF (Library Local Government)				
Income Tax				
Transfers-in				
Other Revenue	263,682.38	3,416,552.28	960,600.00	750,000.00
Total Revenues	732,706.89	3,937,024.60	1,455,600.00	1,245,000.00
Total Expenditures	689,933.73	1,104,864.06	3,600,000.00	700,000.00
Revenues over/(under) Expenditures	42,773.16	2,832,160.54	-2,144,400.00	545,000.00
Beginning Cash Fund Balance	1,800,428.95	1,843,202.11	4,675,362.65	2,530,962.65
Ending Cash Fund Balance	1,843,202.11	4,675,362.65	2,530,962.65	3,075,962.65
Encumbrances (at year end)				
Ending Unencumbered Fund Balance				

FUND: Road 04

DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	499,060.55	512,074.11	500,000.00	500,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in				
Other Revenue	16,514.15	62,511.50	20,000.00	20,000.00
Total Revenues	515,574.70	574,585.61	520,000.00	520,000.00
Total Expenditures	950,448.55	268,421.05	700,000.00	720,000.00
Revenues over/(under) Expenditures	-434,873.85	306,164.56	-220,000.00	-200,000.00
Beginning Cash Fund Balance	730,172.47	295,298.55	601,463.11	821,463.11
Ending Cash Fund Balance	295,298.55	601,463.11	821,463.11	621,463.11
Encumbrances (at year end)				
Ending Unencumbered Fund Balance				

STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

FUND: Police 09

SCHEDULE 2

DESCRIPTION	II FOR 2020 ACTUAL	III FOR 2021 ACTUAL	IV 2022 CURRENT YEAR ESTIMATE	V 2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	849,695.65	854,925.64	850,000.00	850,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in		64,239.70		
Other Revenue	- 0 -	- 0 -	- 0 -	- 0 -
Total Revenues	849,695.65	919,165.34	850,000.00	850,000.00
Total Expenditures	914,615.84	798,218.04	805,900.00	847,000.00
Revenues over/(under) Expenditures	-64,920.19	120,947.30	44,100.00	3,000.00
Beginning Cash Fund Balance	262,810.63	197,890.44	318,837.74	362,937.74
Ending Cash Fund Balance	197,890.44	318,837.74	362,937.74	365,937.74
Encumbrances (at year end)				
Ending Unencumbered Fund Balance				

FUND: Fire + EMS 10

DESCRIPTION	II FOR 2020 ACTUAL	III FOR 2021 ACTUAL	IV 2022 CURRENT YEAR ESTIMATE	V 2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	313,460.65	315,315.28	315,000.00	315,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in		501,567.60		
Other Revenue	179,325.12	179,894.17	430,000.00	180,000.00
Total Revenues	492,785.77	996,777.05	745,000.00	495,000.00
Total Expenditures	641,036.16	632,577.28	900,000.00	850,000.00
Revenues over/(under) Expenditures	-148,250.39	364,199.77	-155,000.00	-355,000.00
Beginning Cash Fund Balance	927,674.48	779,424.09	1,143,623.86	988,623.86
Ending Cash Fund Balance	779,424.09	1,143,623.86	988,623.86	633,623.86
Encumbrances (at year end)				
Ending Unencumbered Fund Balance				

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2.

SCHEDULE 3

I Fund Name (Show funds of same type grouped together)	II Beginning Estimated Unencumbered Fund Balance	III Estimated Transfers-In	IV Estimated Other Revenues	V Estimated Income Tax	VI Total Resources Available For Expenditures	VII Total Budget Year Expenditures and Encumbrances	VIII Ending Estimated Unencumbered Balance
MVL License Tax (02)	65,217.37	-0-	7,000.00	-0-	-0-	72,217.37	67,217.37
Gasoline Tax (03)	403,941.52	-0-	10,000.00	-0-	-0-	513,941.52	438,941.52
Waste Disposal (08)	.56	-0-	-0-	-0-	-0-	.56	.56
Inheritance Tax (14)	961,091.19	-0-	307,071.73	-0-	-0-	1,268,162.92	1,268,162.92
Wheelchair ADA (14A)	11,154.94	-0-	-0-	-0-	-0-	11,154.94	11,154.94
Recycle Grant (14B)	11,694.29	-0-	-0-	-0-	-0-	11,694.29	11,694.29
Mobile Meals (14C)	10,384.77	-0-	-0-	-0-	-0-	10,384.77	10,384.77
TIF (14F)	-0-	-0-	20,000.00	-0-	-0-	20,000.00	20,000.00
Zoning Bonds (17)	45,417.82	-0-	-0-	-0-	-0-	45,417.82	45,417.82
Fire Levy Fund (20)	184.76	-0-	-6-	-0-	-0-	184.76	184.76
Permissive MVL (23)	153,048.91	-0-	30,000.06	-0-	-0-	183,048.91	183,048.91
Unclaimed Funds (27A)	3,062.92	-0-	-0-	-0-	-0-	3,062.92	3,062.92
Total Budget							986,264.14

\$ 986,264.14