

RESOLUTION NO. 2026 – 61

A RESOLUTION ADOPTING THE TAX BUDGET OF THE CITY OF PARMA HEIGHTS FOR THE FISCAL YEAR OF 2027, DIRECTING THAT THE SAME BE SUBMITTED TO THE FISCAL OFFICE OF CUYAHOGA COUNTY, AND DECLARING AN EMERGENCY

WHEREAS, the expenditure of money is necessary to secure needed City services and the adoption of a tax budget is immediately required to provide funds necessary for such expenditures, and to comply with the statutory requirements for the filing thereof; and

WHEREAS, the Department of Finance prepared a tax budget for the City for the fiscal year beginning January 1, 2027.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Parma Heights, County of Cuyahoga and State of Ohio:

Section 1: The tax budget of the City of Parma Heights for the fiscal year beginning January 1, 2027 prepared by the Department of Finance and submitted to this Council, attached as Exhibit "A", is adopted as the tax budget of the City of Parma Heights, Ohio for the fiscal year beginning January 1, 2027.

Section 2: The Department of Finance is authorized and directed to certify a copy of said tax budget and a copy of this Resolution, and to transmit the same to the Fiscal Office of Cuyahoga County, Ohio.

Section 3: This Council finds and determines that all formal actions of this Council concerning and relating to the adoption of this Resolution were taken in an open meeting of this Council and that all deliberations of the Council and of any of its Committees comprised of a majority of the members of the Council that resulted in those formal actions were in meeting open to the public, in compliance with the law.

Section 4: This Resolution is declared to be an emergency measure necessary for the immediate preservation of the public health, safety, and welfare of said City and for the further reason that the expenditure of money is necessary to secure needed city services, and the adoption of a tax budget is immediately required to provide funds necessary for such expenditures; wherefore, it shall be in full force and effect from and immediately after its passage by Council and approval by the Mayor.

PASSED:

June 22, 2026

ATTEST:

Barbara Allen
CLERK OF COUNCIL

FILED WITH
THE MAYOR:

June 22, 2026

Lisa M. R
PRESIDENT OF COUNCIL, PRO TEM

June 22, 2026
APPROVED

M. Gallo
MAYOR MARIE GALLO

EXHIBIT A

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: CITY OF PARMA HEIGHTS

For the Fiscal Year Commencing: JANUARY 1, 2027

Fiscal Officer Signature _____ Date _____

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)

2025 TAX BUDGET

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	Current Op	Charter Mill			1/1/2026	1/1/2027	6.9	\$3,487,188.00
BOND RETIREMENT	Debt Service	Charter Mill			1/1/2026	1/1/2027	1.5	\$758,076.00
CAPITAL IMPVT	Current Op	Charter Mill			1/1/2026	1/1/2027	0.5	\$252,694.00
RECREATION	Current Op	Charter Mill			1/1/2026	1/1/2027	0.5	\$252,694.00
POLICE PENSION	Current Op	Charter Mill			1/1/2026	1/1/2027	0.3	\$151,592.00
FIRE PENSION	Current Op	Charter Mill			1/1/2026	1/1/2027	0.3	\$151,592.00
Totals							10.00	\$5,053,836.00

STATEMENT OF FUND ACTIVITY

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	\$656,415.63	\$3,487,188.00	\$18,392,812.00	\$22,536,415.63	\$22,385,000.00	\$151,415.63
STREET MAINTENANCE FUND	\$218,349.26		\$2,829,000.00	\$3,047,349.26	\$2,881,947.00	\$165,402.26
STATE HIGHWAY MAINTENANCE FUND	\$13,366.06		\$85,000.00	\$98,366.06	\$85,000.00	\$13,366.06
CEMETERY FUND	\$1,854.00		\$0.00	\$1,854.00	\$0.00	\$1,854.00
RECREATION FUND	\$12,080.61	\$252,694.00	\$550,000.00	\$814,774.61	\$811,256.00	\$3,518.61
SENIOR CENTER FUND	\$855.60		\$550,000.00	\$550,855.60	\$547,000.00	\$3,855.60
COMMUNITY DEVLPT BLOCK GRANT FUND	\$125,948.48		\$200,000.00	\$325,948.48	\$150,000.00	\$175,948.48
F.E.M.A. GRANT FUND	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
DRUG LAW ENFORCE. TRUST FUND	\$227.19		\$0.00	\$227.19	\$0.00	\$227.19
LAW ENFORCEMENT TRUST FUND	\$189,261.97		\$0.00	\$189,261.97	\$30,000.00	\$159,261.97
D.A.R.E. FUND	\$6.16		\$0.00	\$6.16	\$0.00	\$6.16
LAW ENFORCEMENT TRAINING FUND	\$420.76		\$30,000.00	\$30,420.76	\$0.00	\$30,420.76
POLICE DONATIONS (PACT)	\$2,844.50		\$0.00	\$2,844.50	\$0.00	\$2,844.50
MUNICIPAL PERMISSIVE LEVY FUND	\$4,881.96		\$125,000.00	\$129,881.96	\$125,000.00	\$4,881.96
POLICE PENSION FUND	\$5,376.43	\$151,592.00	\$646,592.00	\$804,560.43	\$800,000.00	\$4,560.43
FIRE PENSION FUND	\$16,805.42	\$151,592.00	\$651,592.00	\$819,989.42	\$818,850.00	\$1,139.42
CORONAVIRUS RELIEF FUND	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
MAYOR'S COURT COMPUTER FUND	\$11,532.79		\$4,600.00	\$16,132.79	\$4,000.00	\$12,132.79
INDIGENT DRIVER FUND	\$8,311.53		\$0.00	\$8,311.53	\$0.00	\$8,311.53
AMBULANCE BILLING	\$0.00		\$1,075,000.00	\$1,075,000.00	\$1,065,000.00	\$10,000.00
SCHOOL ZONE SAFETY	\$206,810.71	\$850,000.00	\$850,000.00	\$1,906,810.71	\$1,250,000.00	\$656,810.71
OPIOID SETTLEMENT	\$61,522.13		\$9,000.00	\$70,522.13	\$0.00	\$70,522.13
OTHER (GRANTS) SPECIAL REVENUE	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
BOND RETIREMENT FUND	\$962,783.01	\$758,076.00	\$4,900,000.00	\$6,620,859.01	\$6,149,253.00	\$471,606.01
CAPITAL IMPROVEMENT FUND	(\$2,345,234.06)	\$252,694.00	\$1,000,000.00	(\$1,092,540.06)	\$500,000.00	(\$1,592,540.06)
CAPITAL PROJECTS FUND	\$0.00		\$600,000.00	\$600,000.00	\$600,000.00	\$0.00
MED SELF INSURANCE FUND	\$656,717.75		\$3,200,000.00	\$4,056,717.75	\$3,200,000.00	\$856,717.75
FLEET MAINT SERVICE FUND	\$92,218.12		\$1,010,000.00	\$1,102,218.12	\$1,010,000.00	\$92,218.12
WORKERS COMP SELF INSURANCE	\$362,767.65		\$40,000.00	\$402,767.65	\$150,000.00	\$252,767.65
DEPOSIT TRUST	\$47,660.52		\$0.00	\$47,660.52	\$0.00	\$47,660.52
MISCELLANEOUS TRUST FUND	\$22,052.18		\$0.00	\$22,052.18	\$0.00	\$22,052.18
DEFERRED COMPENSATION	\$168.56		\$0.00	\$168.56	\$0.00	\$168.56
HELP PROGRAM	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
OFFSET	\$7,477.36		\$0.00	\$7,477.36	\$0.00	\$7,477.36
MAYOR'S COURT	\$37,588.71		\$452,000.00	\$489,588.71	\$452,000.00	\$37,588.71

Revised 3-2004

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
Various Purpose Notes	2019	2036	\$2,175,000.00	\$269,253.00	\$0.00
Various Purpose Notes	2026	2027	\$6,620,000.00	\$239,975.00	\$500,000.00
Totals			\$8,795,000.00	\$509,228.00	\$500,000.00

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

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Revised 3-2004

TAX ANTICIPATION NOTES

(Schools Only)

NOT APPLICABLE

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		