RESOLUTION NO. 061-2025

Alternative Tax Budget Information – 2026

Cuyahoga County, Ohio

Be it Resolved *by the Township Trustees of Olmsted Township, that*

WHEREAS, the Cuyahoga County Budget Commission voted to enact House Bill 129, which eliminates the filing of an annual tax budget filing by a taxing authority, but permits the Budget Commission to request an alternative format to complete the work.

WHEREAS, the Olmsted Township Board of Trustees has been provided with the 2025 final budget and is required to approve the Alternate Budget for 2026 no later than July 15, 2025.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Olmsted Township, State of Ohio, that:

SECTION 1: Upon recommendation of the Fiscal Officer to the Board of Trustees, that the Board establish the Alternate Budget for fiscal year 2026. **Said Alternate Budget for 2026 is marked as Exhibit A and Attached hereto and made part hereof as through fully written herein.**

SECTION 2: The Fiscal Officer of Olmsted Township is hereby respectfully requested, upon adoption of this resolution, to provide a copy of said resolution to the office of the Fiscal Officer of Cuyahoga County on or before July 18, 2025.

BE IT FURTHER RESOLVED; that it is hereby found and determined that all formal actions of this Board of Township Trustees concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Board, and that all deliberations of this Board and any of its committees that resulted in such formal action, were in a meeting open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

Adopted the 26th *day of* June*, 2025*

Attest: [signature]
Township Fiscal Officer

[signature]
[signature]
[signature]
Township Trustees

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
Alternate Tax Budget 2026

	CER			2025 Budget						Assumption			Assumption	
										2026 Projected Receipts				
FUND	Fund Status 31-Dec-24	Prior Year Encumbrances	Unencumbered 1-Jan-25	Gen'l Prop Tax	Local Gov't	Other Sources	Net 2025 CER	2025 Appropriations	2025 Beginning CER	Gen'l Prop Tax	Local Gov't	Other Sources	2026 Appropriations	2026 Ending CER
General	$ 1,562,493	$ (149,998)	$ 1,412,495	$ 2,768,208	$ 187,119	$ 2,409,700	$ 6,777,522	$ 5,713,329	$ 1,064,193	$ 2,795,890	$ 188,990	$ 2,433,797	$ 5,427,663	$ 1,055,208
Cemetery	$ -	$ -	$ -	$ 95,143	$ -	$ -	$ 95,143	$ 95,143	$ -	$ 96,094	$ -	$ -	$ 95,000	$ 1,094
Police Levy	$ 477,219	$ (233,130)	$ 244,089	$ 2,375,761	$ -	$ 305,350	$ 2,925,200	$ 2,852,510	$ 72,690	$ 2,399,519	$ -	$ 308,404	$ 2,502,551	$ 278,061
Fire Levy	$ 909,595	$ (107,646)	$ 801,949	$ 2,333,180	$ -	$ 1,700	$ 3,136,829	$ 2,645,236	$ 491,593	$ 2,356,512	$ -	$ 1,717	$ 2,358,229	$ 491,593
Motor Vehicle License	$ 45,928	$ -	$ 45,928	$ -	$ -	$ 11,000	$ 56,928	$ 40,000	$ 16,928	$ -	$ -	$ 11,110	$ 7,300	$ 20,738
Gasoline Tax	$ 290,802	$ (20,163)	$ 270,639	$ -	$ -	$ 200,000	$ 470,639	$ 370,000	$ 100,639	$ -	$ -	$ 202,000	$ 202,000	$ 100,639
Drug Law Enforcement	$ 1,113	$ -	$ 1,113	$ -	$ -	$ -	$ 1,113	$ 1,113	$ -	$ -	$ -	$ -	$ -	$ -
Permissive Motor Veh.	$ 372,899	$ (702)	$ 372,197	$ -	$ -	$ 170,000	$ 542,197	$ 295,000	$ 247,197	$ -	$ -	$ 171,700	$ 80,000	$ 338,897
Roads and Bridges	$ 497,116	$ (12,466)	$ 484,650	$ -	$ -	$ 1,150,000	$ 1,634,650	$ 1,366,798	$ 267,852	$ -	$ -	$ 1,150,000	$ 1,150,000	$ 267,852
Ambulance & Emergency	$ 897,896	$ (226,027)	$ 671,869	$ -	$ -	$ 500,000	$ 1,171,869	$ 487,282	$ 684,587	$ -	$ -	$ 500,000	$ 475,000	$ 709,587
DARE Fund	$ 1,038	$ -	$ 1,038	$ -	$ -	$ -	$ 1,038	$ 1,038	$ -	$ -	$ -	$ -	$ -	$ -
Parks & Recreation	$ 3,597	$ -	$ 3,597	$ -	$ -	$ 15,000	$ 18,597	$ 18,597	$ -	$ -	$ -	$ 15,000	$ -	$ 15,000
Community Diversion	$ 2,501	$ -	$ 2,501	$ -	$ -	$ -	$ 2,501	$ 2,501	$ -	$ -	$ -	$ -	$ -	$ -
CDBG	$ 19,893	$ -	$ 19,893	$ -	$ -	$ -	$ 19,893	$ 19,893	$ -	$ -	$ -	$ -	$ -	$ -
FEMA Fund	$ 192,532	$ (1,805)	$ 190,727	$ -	$ -	$ 377,150	$ 567,877	$ 345,010	$ 222,867	$ -	$ -	$ 300,000	$ 300,000	$ 222,867
SRAD	$ 11,617	$ (25)	$ 11,592	$ -	$ -	$ 3,500	$ 15,092	$ 15,092	$ -	$ -	$ -	$ -	$ -	$ -
Capital Equipment	$ 4,012	$ -	$ 4,012	$ -	$ -	$ -	$ 4,012	$ -	$ 4,012	$ -	$ -	$ -	$ -	$ 4,012
Corona Virus Relief Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
American Rescue Plan Act	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Safe Passages	$ 4,971	$ -	$ 4,971	$ -	$ -	$ -	$ 4,971	$ 4,971	$ -	$ -	$ -	$ 4,000	$ 4,000	$ -
	$ 5,295,222	$ (751,962)	$ 4,543,260	$ 7,572,292	$ 187,119	$ 5,143,400	$ 17,446,071	$ 14,273,513	$ 3,172,558	$ 7,648,015	$ 188,990	$ 5,097,728	$ 12,601,742	$ 3,505,549

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: OLMSTED TOWNSHIP

For the Fiscal Year Commencing: JANUARY 1, 2026

Fiscal Officer Signature *Brian W. Sattler* Date *6/26/25*

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.

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
(List All Levies Of The Taxing Authority)
Olmsted Township

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	Inside		Operating		CY 2024	CY 2025	3.30 Mills	$1,695,890
Fire District Fund	Outside	5/4/2010	Operating	continuous	CY 2024	CY 2025	10.5 Mills	$2,356,512
Police District Fund	Outside	5/4/2010	Operating	continuous	CY 2024	CY 2025	9.5 Mills	$2,399,519
Cemetery Fund	Inside		Operating		CY 2024	CY 2025	.2 Mills	$96,094
General Fund	Outside	11/4/2014	Operating	5 Years	CY 2024	CY 2025	4 Mills	$1,100,000
Totals								$7,648,015

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

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	$ 1,064,193	$ 2,795,890	$ 2,622,787	$ 6,482,870	$ 5,427,663	$ 1,055,208
Motor Vehicle License Tax Fund	$ 16,928	$ -	$ 11,110	$ 28,038	$ 7,300	$ 20,738
Roads and Bridges	$ 267,852	$ -	$ 1,150,000	$ 1,417,852	$ 1,150,000	$ 267,852
Gasoline Tax Fund	$ 100,639	$ -	$ 202,000	$ 302,639	$ 202,000	$ 100,639
Cemetery Fund	$ -	$ 96,094	$ -	$ 96,094	$ 95,000	$ 1,094
Police District Fund	$ 72,690	$ 2,399,519	$ 308,404	$ 2,780,612	$ 2,502,551	$ 278,061
Fire District Fund	$ 491,593	$ 2,356,512	$ 1,717	$ 2,849,822	$ 2,358,229	$ 491,593
Drug Law Enforcement Fund	$ -	$ -	$ -	$ -	$ -	$ -
Permissive Motor Vehicle License Tax Fund	$ 247,197	$ -	$ 171,700	$ 418,897	$ 80,000	$ 338,897
Ambulance and Emergency Medical Svcs Fund	$ 684,587	$ -	$ 500,000	$ 1,184,587	$ 475,000	$ 709,587
DARE Fund	$ -	$ -	$ -	$ -	$ -	$ -
LLEBG (Local Law Enforcement)	$ -	$ -	$ -	$ -	$ -	$ -
Community Diversion Program	$ -	$ -	$ 300,000	$ 300,000	$ 300,000	$ -
Capital Equipment Fund	$ -	$ -	$ -	$ -	$ -	$ -
CDBG Fund Grant	$ 222,867	$ -	$ -	$ 222,867	$ -	$ 222,867
SRAD Fund	$ 4,012	$ -	$ 4,000	$ 8,012	$ 4,000	$ 4,012
Safe Passages	$ -	$ -	$ -	$ -	$ -	$ -
Parks & Recreation Fund	$ -	$ -	$ 15,000	$ 15,000	$ -	$ 15,000
FEMA	$ -	$ -	$ -	$ -	$ -	$ -
American Rescue Plan Act	$ -	$ -	$ -	$ -	$ -	$ -
	$ 3,172,558	$ 7,648,015	$ 5,286,718	$ 16,107,291	$ 12,601,742	$ 3,505,549

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
Totals			$0.00	$0.00	

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

I	II	III	IV	V	VI	VII
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	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