

RESOLUTION NO. 2025-45

INTRODUCED BY MAYOR AND COUNCIL AS A WHOLE

**AN EMERGENCY RESOLUTION ADOPTING THE
ALTERNATE FORMAT TAX BUDGET FOR THE YEAR
2026**

Introduced by	Mayor + Council
Motioned by	Hardin
Seconded by	Matlock
1st Reading	10-10-25
2nd Reading	11-24-25
Third Reading	1-6-26
Under suspension	0

WHEREAS, a Budget for the Village of Oakwood has been duly prepared as provided by the Village Charter and the laws of the State of Ohio; and

WHEREAS, this Council finds said Budget to be proper and the same should be approved and adopted; and

WHEREAS, Ohio law now permits the Tax Budget to be submitted to the County Budget Commission in an alternate format:

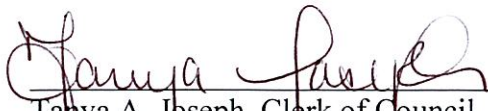
NOW THEREFORE, BE IT RESOLVED by the Council of the Village of Oakwood, County of Cuyahoga, and State of Ohio that:


SECTION 1. The alternate format for the Tax Budget of the Village of Oakwood for the fiscal year beginning January 1, 2026, heretofore prepared by the Mayor, and submitted to this Council, be and the same is hereby approved and adopted.

SECTION 2. The Director of Finance be and is hereby authorized and directed to file two copies of said alternate format Tax Budget along with a certified copy of this Resolution, as required by law, with the Budget Commission of Cuyahoga County through the office of the Auditor of Cuyahoga County.

SECTION 3. This Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the Village, the reason for the emergency being that the same relates to the daily operation of a municipal department, therefore, provided it receives two-thirds ($\frac{2}{3}$) of the vote of all members of Council elected thereto, said Resolution shall be in full force and effect immediately upon its adoption by this Council and approval by the Mayor, otherwise from and after the earliest period allowed by law.

PASSED: 7.8.25


Tanya A. Joseph, Clerk of Council



Erica Nikolic, President of Council

Presented to the Mayor 7.9.25

Approved: 7.18.25

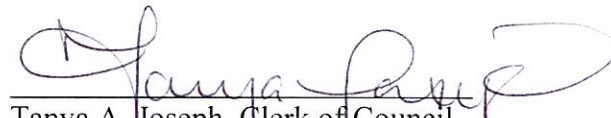

Mayor, Gary V. Gottschalk

I, Tanya A. Joseph, Clerk of Council of the Village of Oakwood, County of Cuyahoga, and State of Ohio, do hereby certify that the foregoing Resolution No. 2025-45 was duly and regularly passed by this Council at the meeting held on the 8th day of July, 2025.


Tanya A. Joseph, Clerk of Council

POSTING CERTIFICATE

I, Tanya A. Joseph, Clerk of Council of the Village of Oakwood, County of Cuyahoga, and State of Ohio, do hereby certify that Resolution No. 2025-45 was duly posted on the 18th day of July, 2025, and will remain posted in accordance with the Oakwood Village Charter.


Tanya A. Joseph, Clerk of Council

DATED: 7.18.25

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit _____ Oakwood Village _____

For the Fiscal Year Commencing _____ 2026 _____

Fiscal Officer Signature B. J. Thompson Date 5-23-25

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.

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 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.

Just a F.Y.I

From the Desk of Brian L. Thompson, Finance Director

THE PURPOSE OF A TAX BUDGET IN THE STATE OF OHIO

QUESTION:

What purpose does an Annual Tax Budget serve for a municipality?

ANSWER:

The Annual Tax Budget serves the municipality in three ways:

- 1.) The annual tax budget prepared by a municipality allows the Auditor of the County to set property tax rates. This action affects only those funds that have property tax as a source of revenue. (*i.e. General Fund, Police Pension etc.,*). Those funds that do not rely on property taxes as a source of revenue are still reported on the tax budget as a means to simply apprise Council that the fund(s) exist. The tax budget also sets the rate that will be used for payment of any debt obligation.
- 2.) It allows the municipality to participate in the distribution of the Local Government Funds, which is a form of State Revenue sharing.
- 3.) It produces a "Certificate of Estimated Resources" which documents controls the appropriations of the Council. Since this document can be changed virtually at will, it does not really control much.

The Annual Tax Budget does not do the following:

- 1.) It does not appropriate anything for the current or coming year.
- 2.) It does not commit the municipality to any of the figures in the budget with the exception of revenues generated from property taxes and the amounts of money used to pay down debt obligation.
- 3.) It makes no assumptions to next year's capital improvement budget.

Question:

Why are the Auditors interested in the tax budget?

Answer:

- 1.) The annual tax budget provides the Auditors with information applicable to property taxes and debt obligation of a community.

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

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By/Voters' MM/DD/YY	Lew Type	Number Of Years Lew/ To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	\$ AMOUNT Requested Of Budget Commission
General Fund					2025	2026	2.90	\$430,000.00
Police Pension							0.30	\$43,846.00
Bond Fund							0.60	\$87,693.00
Totals							3.80	\$561,539.00

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

										BUDGET YEAR									
PURPOSE OF BONDS AND NOTES										AMOUNTS OF BONDS & NOTES OUTSTANDING		AMOUNT REQUIRED FOR PRINCIPAL AND INTEREST							
										STANDING AT BEGINNING OF BUDGET YEAR JAN 1, 2016		1/26 TO 12/26							
PAYABLE FROM BOND RETIREMENT FUND																			
INSIDE 10 MILL LIMIT																			
Various Purpose & Refunding Bonds(S/A issuer port)										2003-12		Various		2.5-3.0%		1,330,000.00		231,422.00	
TOTAL-BOND																1,330,000.00		231,422.00	
Unvoted Notes-Special Assessment																			
Various Purpose Notes										2025		Various		4.0%		1,270,000.00		313,500.00	
TOTAL DEBT																2,600,000.00		544,922.00	

OAKWOOD VILLAGE STATEMENT OF ACTIVITY

EXHIBIT A	UNENCUMBERED	GENERAL	LOCAL	OTHER	
FUND	BALANCE	PROPERTY	GOVERNMENT	SOURCES	TOTAL
	JAN. 1ST, 2025	TAX			
101 GENERAL FUND	678,252.04	430,000.00	94,000.00	11,306,471.00	12,508,723.04
201 S.C.M.R	25,033.15	-	-	835,000.00	860,033.15
202 PERMISSIVE AUTO	-	-	-	45,000.00	45,000.00
203 STATE HIGHWAY	-	-	-	40,000.00	40,000.00
204 RECREATION FUND	676.46	-	-	75,250.00	75,926.46
205 BEAUTIFICATION	66.38	-	-	-	66.38
207 POLICE SEIZURE FUND	1,608.00	-	-	-	1,608.00
208 SENIOR CENTER	5,315.68	-	-	77,500.00	82,815.68
209 FUTHERANCE OF JUSTICE	436.67	-	-	-	436.67
210 POLICE PENSION	31.73	43,846.00	-	49,000.00	92,877.73
211 HOLIDAY FUND	168.88	-	-	-	168.88
212 POLICE EVENTS	200.52	-	-	-	200.52
213 MEMORIAL FUND	279.30	-	-	-	279.30
214 ENFORCEMENT & EDUC.	48,741.20	-	-	20,000.00	68,741.20
215 INDIGENT DRIVERS	20.89	-	-	-	20.89
216 CONFISCATED PROPERTY	4.19	-	-	-	4.19
217 AMBULANCE BILLING	108,090.24	-	-	345,000.00	453,090.24
218 MAYOR'S COURT	1,220.50	-	-	2,000.00	3,220.50
219 COURT INDIGENT DRIVE	849.00	-	-	100.00	949.00
225 3% STATE FUND	809.24	-	-	1,000.00	1,809.24
250 CARES ACT	736.05	-	-	-	736.05
251 OPIOID SETTLEMENT	19,095.98	-	-	3,000.00	22,095.98
252 ARPA COMM GRANT	257,395.28	-	-	-	257,395.28
301 G.O. BOND RETIREMENT	99.50	87,693.00	-	1,300,000.00	1,387,792.50
401 GENERAL IMPROVEMENT	108.85	-	-	300,000.00	300,108.85
402 TIF-SWIFT FILTERS	7,805.49	-	-	2,200.00	10,005.49
403 TIF-MAINES W&D OAKWOOD	23,401.11	-	-	2,300.00	25,701.11
404 TIF-THERMO	7,185.05	-	-	-	7,185.05
405 TIF-FAMILY DOLLAR	47,861.75	-	-	13,600.00	61,461.75
406 TIF-OAKWOOD HOSPITALITY	21,309.07	-	-	12,638.00	33,947.07
407 TIF-COMMUNITY CARE	47,782.85	-	-	13,508.00	61,290.85
408 TIF-BUCKEYE DEVELOPMENT	13,292.91	-	-	4,203.00	17,495.91
409 TIF-DUNKIN	25,692.11	-	-	25,600.00	51,292.11
410 TIF-PETTITI	9,652.11	-	-	9,600.00	19,252.11
411 TIF-OAK CENTER (MCBEE)	24,688.54	-	-	24,600.00	49,288.54
411 TIF-77 MEDUSA (VET CENTER)	-	-	-	3,500.00	3,500.00
501 S/A BOND RETIREMENT	-	-	-	118,000.00	118,000.00
602 SANITARY SEWER REV.	11,425.32	-	-	430,000.00	441,425.32
801 MAINT. BOND DEPOSIT	36,697.66	-	-	15,000.00	51,697.66
803 SENIOR CENTER RENTAL	290.98	-	-	15,000.00	15,290.98
804 MEADOWS HOMEOWNER INS.	825.20	-	-	-	825.20
805 P.C DEPOSIT	1,627.81	-	-	2,000.00	3,627.81
806 CLEARING FUND	12,123.49	-	-	1,000.00	13,123.49
999 PAYROLL CLEARING FUND	-	-	-	-	-
TOTAL	1,440,901.18	561,539.00	94,000.00	15,092,070.00	17,188,510.18