

The Village of Northfield

REGULAR COUNCIL MEETING AGENDA

JUNE 9, 2021, 7:30 p.m.
(Via Office Suite HD Video)

Call to Order; Roll Call

Approval of Minutes: May 26, 2021 Regular Council Meeting

Reports of Municipal Officers:

Jesse J. Nehez, Mayor
Finance Director, Jennifer Potvin
Brad Bryan, Law Director
Engineer, Dan Collins

Department Heads:

John Zolgus, Police Chief
Jason Buss, Fire Chief
Jason Walters, Service/Building Superintendent

Reports of Municipal Boards and Commissions:

Alan Hipps, Planning Commission
Mayor Nehez, Recreation Board
Mayor Nehez, Cemetery Board

Reports of Standing Committees:

Finance, Nick Magistrelli
Roads and Public Works, Jennifer Domzalski
Health and Welfare, Keith Czerr
Wages and Working Conditions, Gary Vojtush
Fire and Safety, Renell Noack
Buildings and Grounds, Alan Hipps

Legislation:

Resolution No. 2021-24, An Emergency Resolution Adopting the Tax Budget of the Village of Northfield, Ohio for the Fiscal Year Beginning January 1, 2022 and Submitting the Same to the County Fiscal Officer (First Reading)

Old Business; New Business; Announcements

Executive Session (If Necessary)

Adjournment

**VILLAGE OF NORTHFIELD RESOLUTION NO. 2021-24
AN EMERGENCY RESOLUTION ADOPTING THE TAX BUDGET OF THE VILLAGE
OF NORTHFIELD, OHIO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022
AND SUBMITTING THE SAME TO THE COUNTY FISCAL OFFICER**

WHEREAS, Jennifer Potvin, the Director of Finance, has prepared a tentative tax budget for the Village of Northfield, Ohio, for the fiscal year beginning January 1, 2022, showing: (1) detailed estimates of all balances that will be available at the beginning of the year, 2022 (2) all revenues expected to be received for such fiscal year, including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types of classes of revenues; and (3) estimates of all expenditures of charges in or for the purposes of such fiscal year to be paid or met from the said revenues or balances and otherwise conforming with the requirements; and

WHEREAS, a copy of said tax budget is attached hereto and incorporated herein.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Northfield, County of Summit, and State of Ohio:

SECTION 1. That the attached tentative tax budget of the Village of Northfield, as prepared by Jennifer Potvin, Director of Finance, for the Fiscal Year beginning January 1, 2022, copies of which have been and are on file at the office of the Finance Director and have been submitted to Council, is hereby adopted.

SECTION 2. That the Director of Finance is hereby directed to certify a copy of said budget and send it, and a copy of this Resolution, to the Fiscal Officer of Summit County.

SECTION 3. 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 or any of its legal committees and/or were in compliance with all legal requirements.

SECTION 4. That this Resolution is hereby declared to be an emergency measure necessary for the public peace, health, and welfare of the residents of the Village of Northfield for the reason that it is required by law, and that this Resolution shall take immediate effect upon its signature by the Mayor, or upon the expiration of time within which it may be disapproved by the Mayor, or upon its passage after its disapproval by the Mayor, as the case may be, pursuant to Village of Northfield Charter Section 4.11.

IN WITNESS WHEREOF, we have hereunto set our hands this ____ day of _____, 2021.

Jennifer Domzalski, Pres. Pro-Tem of Council

Jesse J. Nehez, Mayor

Approved as to Legal Form.

Bradric T. Bryan, Director of Law

I, Jennifer Potvin, Clerk of Council of the Village of Northfield, Summit County, Ohio, do hereby certify that the foregoing Resolution was duly and regularly passed by Council at a meeting held on the _____ day of _____ 2021.

Jennifer Potvin, Clerk of Council

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivisions
Excluding School Districts

Political Subdivision/Taxing Unit Village of Northfield

For the Fiscal Year Commencing January 1, 2022

Fiscal Officer Signature _____

Date 7/14/2021

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

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 Summit County Budget Commission Certification of Tax Levy Estimate 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 I list only those individual funds which are requesting property tax revenue. In column II purpose refers to the following terms; inside, current expenses and special levy for example. In column IV levy type refers to renewal, additional and replacement for example. In column IX state the estimate of gross property tax.

SCHEDULE 2

The general purpose of schedule 2 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 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 Taxes include real estate taxes, public utility personal property taxes, homestead and rollback amounts.

Personal Property Tax Reimbursements include public utility personal property and tangible personal property reimbursement amounts.

Total Expenditures: all expenditure line items and transfers out. In columns II and III complete the data from the last two fiscal years.

SCHEDULE 3

The general purpose of schedule 3 is to produce an Official Certificate of Estimated Resources for funds that do not receive property tax revenue. In column III the total estimated receipts should include all revenues plus transfers in.

SCHEDULE 4

The general purpose of schedule 4 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 5

The general purpose of schedule 5 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.

In column VI you must take into consideration any carry over plus or minus cash balance estimated for the current year. This can happen because there are no sure things concerning tax payments and the valuation of personal property taxpayers.

SCHEDULE 6

The general purpose of schedule 6 is to properly account for tax anticipation notes. See schedule 6 for more details.

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: General Fund 100

I DESCRIPTION	II FOR 2019 ACTUAL	III FOR 2020 ACTUAL	IV 2021 CURRENT YEAR ESTIMATE	V 2022 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	\$ 194,424.00	\$ 160,299.00	\$ 175,086.00	\$ 180,000.00
Personal Property Tax Reimbursement				
Local Government from County	\$ 101,883.00	\$ 101,633.00	\$ 105,000.00	\$ 105,000.00
LLGSF (Library Local Government)				
Income Tax	\$ 4,330,303.00	\$ 4,041,773.00	\$ 3,750,000.00	\$ 4,200,000.00
Transfers-in	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ 779,211.00	\$ 515,179.00	\$ 315,825.00	\$ 615,000.00
Total Revenues	\$ 5,405,821.00	\$ 4,818,884.00	\$ 4,345,911.00	\$ 5,100,000.00
Total Expenditures	\$ 5,249,784.00	\$ 4,553,031.00	\$ 4,786,102.00	\$ 5,100,000.00
Revenues over/(under) Expenditures	\$ 156,037.00	\$ 265,853.00	\$ (440,191.00)	\$ -
Beginning Cash Fund Balance	\$ 3,743,017.00	\$ 3,899,054.00	\$ 4,164,907.00	\$ 3,724,716.00
Ending Cash Fund Balance	\$ 3,899,054.00	\$ 4,164,907.00	\$ 3,724,716.00	\$ 3,724,716.00
Encumbrances (at year end)	\$ 446,732.00	\$ 663,386.00	\$ -	\$ -
Ending Unencumbered Fund Balance	\$ 3,452,322.00	\$ 3,501,521.00	\$ 3,724,716.00	\$ 3,724,716.00

FUND: Police Pension 230

I DESCRIPTION	II FOR 2019 ACTUAL	III FOR 2020 ACTUAL	IV 2021 CURRENT YEAR ESTIMATE	V 2022 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	\$ 21,310.00	\$ 18,167.00	\$ 20,761.00	\$ 22,000.00
Personal Property Tax Reimbursement				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	\$ 154,000.00	\$ 165,000.00	\$ 180,000.00	\$ 191,000.00
Other Revenue	\$ 2,338.00	\$ 2,090.00	\$ 1,205.00	\$ 2,000.00
Total Revenues	\$ 177,648.00	\$ 185,257.00	\$ 201,966.00	\$ 215,000.00
Total Expenditures	\$ 184,664.00	\$ 175,445.00	\$ 211,130.00	\$ 215,000.00
Revenues over/(under) Expenditures	\$ (7,016.00)	\$ 9,812.00	\$ (9,164.00)	\$ -
Beginning Cash Fund Balance	\$ 8,230.00	\$ 1,214.00	\$ 11,026.00	\$ 1,862.00
Ending Cash Fund Balance	\$ 1,214.00	\$ 11,026.00	\$ 1,862.00	\$ 1,862.00
Encumbrances (at year end)	\$ -	\$ -	\$ -	\$ -
Ending Unencumbered Fund Balance	\$ 1,214.00	\$ 11,026.00	\$ 1,862.00	\$ 1,862.00

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: Fire Fund 240

	II	III	IV	V
DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	\$ 292,312.00	\$ 254,536.00	\$ 290,968.00	\$ 300,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	\$ 557,000.00	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
Other Revenue	\$ 227,598.00	\$ 381,586.00	\$ 320,475.00	\$ 330,000.00
Total Revenues	\$ 1,076,910.00	\$ 1,036,122.00	\$ 1,011,443.00	\$ 1,030,000.00
Total Expenditures	\$ 1,055,297.00	\$ 1,001,983.00	\$ 1,048,078.00	\$ 1,060,000.00
Revenues over/(under) Expenditures	\$ 21,613.00	\$ 34,139.00	\$ (36,635.00)	\$ (30,000.00)
Beginning Cash Fund Balance	\$ 29,237.00	\$ 50,850.00	\$ 84,989.00	\$ 48,354.00
Ending Cash Fund Balance	\$ 50,850.00	\$ 84,989.00	\$ 48,354.00	\$ 18,354.00
Encumbrances (at year end)	\$ 3,880.00	\$ 21,182.00	\$ -	\$ -
Ending Unencumbered Fund Balance	\$ 46,970.00	\$ 63,807.00	\$ 48,354.00	\$ 18,354.00

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 Revenue	V Total Resources Available For Expenditures	VI Total Budget Year Expenditures and Encumbrances	VII Ending Estimated Unencumbered Balance
SCM&R	\$ 178,542	\$ -	\$ 210,000	\$ 388,542	\$ 380,000	\$ 8,542
State Highway	\$ 98,596	\$ -	\$ 13,500	\$ 112,096	\$ -	\$ 112,096
Permissive Tax	\$ 182,707	\$ -	\$ 9,000	\$ 191,707	\$ -	\$ 191,707
Law Enforcement Trust	\$ 31,627	\$ -	\$ 5,000	\$ 36,627	\$ -	\$ 36,627
Law Enforcement Assistance	\$ 8,713	\$ -	\$ -	\$ 8,713	\$ 1,000	\$ 7,713
Court Computer	\$ 15,179	\$ -	\$ 2,500	\$ 17,679	\$ 3,500	\$ 14,179
Northfield Park TIF	\$ 1,816,350	\$ -	\$ 1,800,000	\$ 3,616,350	\$ 3,600,000	\$ 16,350
Earned Benefits	\$ 272,921	\$ -	\$ -	\$ 272,921	\$ -	\$ 272,921
CAPITAL						
Ledge Road Improvement	\$ 151,429	\$ -	\$ -	\$ 151,429	\$ 150,000	\$ 1,429
ENTERPRISE						
Sewer	\$ 213,421	\$ -	\$ 330,000	\$ 543,421	\$ 480,000	\$ 63,421
FIDUCIARY						
Unclaimed	\$ 137,724	\$ -	\$ -	\$ 137,724	\$ -	\$ 137,724
Refundable Performance Bonds	\$ 16,403	\$ -	\$ -	\$ 16,403	\$ -	\$ 16,403

UNVOTED GENERAL OBLIGATION DEBT

Required: Include General Obligation Debt To Be Paid From Inside or Charter Millage.
 General Obligation Debt Being Paid By Other Sources, Special Obligation Bonds,
 and Revenue Bonds may be included for disclosure purposes.

SCHEDULE 4

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Budget Year	V Amount Required To Meet Budget Year Principal and Interest Payments
Road Construction				
Vincent & Fell	7/17/2002	1/1/2023	\$ 34,888.00	\$ 17,444.00
Voderman, Lowrie & James	7/1/2003	1/1/2024	\$ 67,230.00	\$ 22,410.00
Rosewood & Chestnut	7/1/2007	1/1/2027	\$ 188,101.36	\$ 31,350.00
Beach & Electric	7/1/2008	1/1/2038	\$ 219,810.00	\$ 12,930.00
Birch	7/1/2010	1/1/2030	\$ 236,589.72	\$ 26,288.00
May & Sunset Reconstruction	7/1/2014	6/30/2033	\$ 402,805.57	\$ 32,225.00
Presidential Subdivision	7/1/2017	1/1/2039	\$ 490,265.58	\$ 28,839.00
Ledge Rd Reconstruction Phase II	7/1/2020	1/1/2051	\$ 1,751,885.43	\$ 60,410.00
Sewer Reconstruction				
Rosewood to May	1/1/2001	1/1/2031	\$ 127,053.00	\$ 13,374.00
Totals			\$	\$ 245,270.00

TAX ANTICIPATION NOTES

SCHEDULE 6

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 apportioned 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
Amounts Required to Meet Budget Year Principal and 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		

Amounts to be Apportioned to Debt Service on the Following Budget Year Settlements:		
February 2022 Real Estate		
August 2022 Real Estate		
Total		
Name Of Fund To Be Charged		