Dayton Legal Blank, Inc. Form No. 30043

Resolution No. 84-08 Passed August 18, 2008

8/15/08-gmk
(Finance & Property)

Resolution 84-08

A Resolution adopting the Alternative Tax Budget of the City of North Canton, Ohio, for the year 2009.

WHEREAS, the County Budget Commission has waived the filing of an Annual Tax Budget for Fiscal Year 2009; and

WHEREAS, an Alternative Tax Budget for the City of North Canton for Fiscal Year 2009 is to be filed on or before August 20, 2008; and

WHEREAS, the Director of Finance for the City of North Canton must file one original signed copy of this alternate document with the Stark County Auditor on or before August 20, 2008.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. That the Alternative Tax Budget of the City of North Canton, Ohio, for the year 2009, as presented by the Mayor, be, and is hereby adopted as required by Section 5705.28 of the OHIO REVISED CODE.

Section 2. That the Alternative Tax Budget, after adoption, shall be submitted to the County Auditor on or before the twentieth day of August in accordance with the provisions of Section 5705.28 of the OHIO REVISED CODE.

Section 3. That a copy of said Alternative Tax Budget is attached hereto and incorporated herein as Exhibit A.

Section 4. That this resolution shall take effect and be in full force from and after the earliest period allowed by law.

North Canton, OH
Passed: 8/18/08

MAYOR

SIGNED: 8/18, 2008

ATTEST:

CLERK OF COUNCIL

G:\Legislation 2008\84-08 Alternative Tax Budget.doc

RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____ Passed _____ 20__

Exhibit A

DIVISION OF TAXES LEVIED

(List Levies Inside and Outside 10 Mill Limitation, Inclusive of Debt Levies; Include All Property Tax Levies of the Taxing Authority.)

SCHEDULE 1

I Fund Name	II Millage Type Inside "I" Outside "O"	III Date Authorized by Voters MM/DD/YY	IV Levy Type	V Number of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized	IX Tax Year 2008/ Collection Year 2009 $ Amount Requested Of Budget Commission
General	I	n/a	n/a	cont	n/a	n/a	2.50	$881,000
Fire	O	11/8/1983	Additional	cont	1983/cont	1984/cont	0.50	$88,568
Street Improvement	O	11/2/2004	Replacement	5	2005/2009	2006/2010	1.00	$339,413
Storm Sewer	O	11/2/2004	Replacement	5	2005/2009	2006/2010	1.00	$339,413
Ambulance/EMS	O	11/2/1982	Additional	cont	1982/cont	1983/cont	1.00	$159,220

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: GENERAL FUND

Ordinance No. _____ Passed _____

Description	2006 Actual	2007 Actual	2008 January thru July ACTUAL	2008 August thru December ESTIMATED	2009 Estimated
Balance January 1st	861,218.00	859,095.00	898,605.00	401,083.00	417,006.00
nues:					
erty Taxes (include homestead and cks)	913,369.00	995,062.00	482,168.00	547,309.00	1,029,477.00
onal Property $10,000 Exemption bursement					
onal Property Phase-Out/Elimination bursement					
Government/Revenue Assistance	687,916.00	768,009.00	495,427.00	313,017.00	808,444.00
r Revenue	8,097,655.00	8,537,209.00	4,501,001.00	2,871,946.00	6,190,907.00
Revenues	9,698,940.00	10,300,280.00	5,478,596.00	3,732,272.00	8,028,828.00
nditures:					
onal Services	4,867,450.00	4,603,832.00	2,660,357.00	2,162,838.00	4,857,080.00
tal Outlay	105,704.00	61,666.00	34,577.00	34,903.00	68,475.00
r Expenditures	3,086,437.00	2,658,213.00	2,215,311.00	703,608.00	2,514,115.00
sfer to Reserve Fund(s)	3,015,000.00	2,937,059.00	1,065,873.00	810,000.00	1,660,560.00
Expenditures	11,074,591.00	10,260,770.00	5,976,118.00	3,711,349.00	9,100,230.00
Balance December 31st	859,095.00	898,605.00	401,083.00	422,006.00	(654,396.00)
Encumbrances				5,000.00	
ncumbered Balance December 31st				417,006.00	(654,396.00)
					-7.19%

If the estimated unencumbered balance December 31, 2009, divided by the total of 2009 estimated expenditures plus 2009 estimated encumbrances is greater than 25%, a written explanation must be included explaining the reason for the estimated large carry-over.

Dayton Legal Blank, Inc. Form No. 30043

RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Ordinance No. _____ Passed _____ 20 ____

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: E.M.S. OPERATING LEVY FUND

Description	2006 Actual	2007 Actual	2008 January thru July ACTUAL	2008 August thru December ESTIMATED	2009 Estimated
Cash Balance January 1st	72,272.00	84,105.00	121,684.00	(30,285.00)	63,685.00
Revenues					
Property Taxes (include homestead and rollbacks)	194,941.00	205,012.00	86,737.00	111,740.00	198,477.00
Personal Property $10,000 Exemption Reimbursement	0.00	0.00	0.00	0.00	0.00
Personal Property Phase-Out/Elimination Reimbursement	0.00	0.00	0.00	0.00	0.00
Local Government/Revenue Assistance	0.00	0.00	0.00	0.00	0.00
Other Revenue	989,669.00	1,082,602.00	560,009.00	546,991.00	1,131,000.00
Total Revenues	1,184,610.00	1,287,614.00	646,746.00	658,731.00	1,329,477.00
Expenditures					
Personal Services	1,048,014.00	1,119,377.00	704,724.00	515,576.00	1,220,300.00
Capital Outlay	11,540.00	6,200.00	5,026.00	974.00	6,000.00
Other Expenditures	99,303.00	105,218.00	74,761.00	45,211.00	117,800.00
Transfer to Reserve Fund(s)	13,920.00	19,240.00	14,204.00	0.00	14,204.00
Total Expenditures	1,172,777.00	1,250,035.00	798,715.00	561,761.00	1,358,304.00
Cash Balance December 31st	84,105.00	121,684.00	(30,285.00)	66,685.00	34,858.00
Less Encumbrances				3,000.00	3,000.00
Unencumbered Balance December 31st				63,685.00	31,858.00
					2.34%

If the estimated unencumbered balance December 31, 2009 divided by the total of 2009 estimated expenditures plus 2009 estimated

Form No. 30043

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. _____ Passed _____, 20__

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: STORM SEWER IMPROVEMENT LEVY FUND

Description	2006 Actual	2007 Actual	2008 January thru July ACTUAL	2008 August thru December ESTIMATED	2009 Estimated
sh Balance January 1st	56,068.00	297,937.00	492,316.00	428,772.00	67,238.00
venues					
operty Taxes (include homestead and lbacks)	393,121.00	403,020.00	186,299.00	211,119.00	397,418.00
rsonal Property $10,000 Exemption imbursement	0.00	0.00	0.00	0.00	0.00
rsonal Property Phase-Out/Elimination imbursement	0.00	0.00	0.00	0.00	0.00
cal Government/Revenue Assistance	0.00	0.00	0.00	0.00	0.00
her Revenue	0.00	0.00	0.00	0.00	0.00
tal Revenues	393,121.00	403,020.00	186,299.00	211,119.00	397,418.00
penditures					
rsonal Services	40,000.00	59,000.00	5,000.00	50,000.00	55,000.00
pital Outlay	70,392.00	79,927.00	207,926.00	488,657.00	331,500.00
her Expenditures	40,860.00	69,714.00	36,917.00	25,996.00	70,000.00
ansfer to Reserve Fund(s)	0.00	0.00	0.00	0.00	0.00
tal Expenditures	151,252.00	208,641.00	249,843.00	564,653.00	456,500.00
sh Balance December 31st	297,937.00	492,316.00	428,772.00	75,238.00	8,156.00
ss Encumbrances				8,000.00	8,156.00
encumbered Balance December 31st				67,238.00	0.00
					0.00%

If the estimated unencumbered balance December 31, 2009, divided by the total of 2009 estimated expenditures plus 2009 estimated

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. _____ Passed _____ 20__

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: STREET IMPROVEMENT LEVY FUND

Description	2006 Actual	2007 Actual	2008 January thru July ACTUAL	2008 August thru December ESTIMATED	2009 Estimated
Cash Balance January 1st	20,402.00	235,888.00	159,027.00	271,910.00	23,227.00
Revenues					
Property Taxes (include homestead and rollbacks)	393,121.00	403,020.00	186,299.00	210,812.00	397,111.00
Personal Property $10,000 Exemption Reimbursement	0.00	0.00	0.00	0.00	0.00
Personal Property Phase-Out/Elimination Reimbursement	0.00	0.00	0.00	0.00	0.00
Local Government/Revenue Assistance	0.00	0.00	0.00	0.00	0.00
Other Revenue	0.00	0.00	0.00	0.00	0.00
Total Revenues	393,121.00	403,020.00	186,299.00	210,812.00	397,111.00
Expenditures					
Personal Services	30,000.00	50,000.00	5,000.00	50,000.00	55,000.00
Capital Outlay	110,275.00	400,879.00	54,498.00	391,413.00	335,000.00
Other Expenditures	37,360.00	29,002.00	13,918.00	18,082.00	30,000.00
Transfer to Reserve Fund(s)	0.00	0.00	0.00	0.00	0.00
Total Expenditures	177,635.00	479,881.00	73,416.00	459,495.00	420,000.00
Cash Balance December 31st	235,888.00	159,027.00	271,910.00	23,227.00	338.00
Less Encumbrances				0.00	338.00
Unencumbered Balance December 31st				23,227.00	0.00

0.00%

If the estimated unencumbered balance December 31, 2009 divided by the total of 2009 estimated expenditures plus 2009 estimated

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____ 20____

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: FIRE OPERATING LEVY FUND

Description	2006 Actual	2007 Actual	2008 January thru July ACTUAL	2008 August thru December ESTIMATED	2009 Estimated
Cash Balance January 1st	107,192.00	54,372.00	30,384.00	(27,005.00)	32,892.00
Revenues					
Property Taxes (include homestead and rollbacks)	112,637.00	112,139.00	48,253.00	61,511.00	109,764.00
Personal Property $10,000 Exemption Reimbursement	0.00	0.00	0.00	0.00	0.00
Personal Property Phase-Out/Elimination Reimbursement	0.00	0.00	0.00	0.00	0.00
Local Government/Revenue Assistance	0.00	0.00	0.00	0.00	0.00
Other Revenue	419,900.00	442,774.00	266,414.00	288,586.00	545,900.00
Total Revenues	532,537.00	554,913.00	314,667.00	350,097.00	655,664.00
Expenditures					
Personal Services	414,683.00	432,046.00	270,162.00	228,498.00	474,100.00
Capital Outlay	57,144.00	4,633.00	16,529.00	12,121.00	28,650.00
Other Expenditures	107,170.00	133,442.00	78,567.00	46,581.00	124,600.00
Transfer to Reserve Fund(s)	6,360.00	8,780.00	6,798.00	0.00	6,798.00
Total Expenditures	585,357.00	578,901.00	372,056.00	287,200.00	634,148.00
Cash Balance December 31st	54,372.00	30,384.00	(27,005.00)	35,892.00	54,408.00
Less Encumbrances				3,000.00	3,000.00
Unencumbered Balance December 31st				32,892.00	51,408.00
					8.07%

If the estimated unencumbered balance December 31, 2009, divided by the total of 2009 estimated expenditures plus 2009 estimated

RECORD OF ORDINANCES

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. _____ Passed _____ 20____

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3

I Fund Type Fund Name	II 2009 Beginning Estimated Unencumbered Fund Balance	III 2009 Estimated Revenues	IV 2009 Total Resources Available For Expenditures	V 2009 Total Estimated Expenditures & Encumbrances	VI 2009 Ending Estimated Unencumbered Balance
Governmental:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Special Service:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
City Income Tax	2,193,000.00	5,755,000.00	7,948,000.00	5,538,928.00	2,409,072.00
Computer	12,000.00	4,000.00	16,000.00	7,210.00	8,790.00
Enforcement & Education	1,800.00	1,500.00	3,300.00	2,060.00	1,240.00
Street Construction M&R	103,000.00	1,020,000.00	1,123,000.00	1,000,748.00	122,252.00
Municipal Road Fund	68,000.00	60,000.00	128,000.00	61,800.00	66,200.00
General Trust	1,400.00	1,400.00	2,800.00	2,800.00	0.00
Law Enforcement Fund	0.00	0.00	0.00	0.00	0.00
Compensated Absences	326,000.00	200,000.00	526,000.00	154,500.00	371,500.00
Total Special Revenue Funds	2,705,200.00	7,041,900.00	9,747,100.00	6,768,046.00	2,979,054.00
Debt Service Funds:	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Debt Service Funds	0.00	0.00	0.00	0.00	0.00
Capital Projects Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Capital Projects	85,000.00	1,406,060.00	1,491,060.00	1,400,000.00	91,060.00
Issue 2 Improvements	120,000.00	177,626.00	297,626.00	0.00	297,626.00
Park Development	0.00	0.00	0.00	0.00	0.00
Total Capital Projects Funds	205,000.00	1,583,686.00	1,788,686.00	1,400,000.00	388,686.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually Unless Reported On Schedule 2)

SCHEDULE 3

I Fund Type Fund Name	II 2009 Beginning Estimated Unencumbered Fund Balance	III 2009 Estimated Revenues	IV 2009 Total Resources Available For Expenditures	V 2009 Total Estimated Expenditures & Encumbrances	VI 2009 Ending Estimated Unencumbered Balance
Proprietary:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Enterprise Funds:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Water Revenue	436,000.00	5,895,000.00	6,331,000.00	5,859,845.00	471,155.00
Water Exp, Rpl, & Imp.	172,000.00	1,635,000.00	1,807,000.00	1,807,000.00	-
Sewer Revenue	299,000.00	2,153,800.00	2,452,800.00	2,452,800.00	-
Garbage Service	167,000.00	700,000.00	867,000.00	835,742.00	31,258.00
Total Enterprise Funds	1,074,000.00	10,383,800.00	11,457,800.00	10,955,387.00	502,413.00
Internal Service Funds:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Insurance	197,000.00	1,374,000.00	1,571,000.00	1,353,000.00	218,000.00
Total Internal Service Funds	197,000.00	1,374,000.00	1,571,000.00	1,353,000.00	218,000.00
Fiduciary:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Trust & Agency Funds:	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Permit Fee	80.00	2,000.00	2,080.00	2,080.00	-
Required Deposits	23,000.00	5,500.00	28,500.00	7,000.00	21,500.00
North Canton CIC Escrow Fund	957,000.00	-	957,000.00	100,000.00	857,000.00
Total Trust & Agency Funds	980,080.00	7,500.00	987,580.00	109,080.00	878,500.00

Ordinance No. _____ *Passed* _____, 20__

Dayton Legal Blank, Inc. Form No. 30043

RECORD OF ORDINANCES

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____ *Passed* _____, *20*____

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	II	III	IV	V	VI	VII
				Principal & Interest Requirements		
urpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The 2009 Budget Year	Principal Due In 2009	Interest Due In 2009	Total Principal and Interest Due In 2009
rom Bond Retirement Fund	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
) MILL LIMIT	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX
stem Improvement GO Bonds	2/14/2007	12/1/2026	4,300,000.00	160,000.00	166,777.50	326,777.50
te Acquistion Notes	6/26/2008	6/25/2009	900,000.00	300,000.00	41,000.00	341,000.00
			5,200,000.00	460,000.00	207,777.50	667,777.50
: 10 MILL LIMIT	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX	XXXXXX

Dayton Legal Blank, Inc.

Form No. 30043

Ordinance No. _____ *Passed* _____, *20*____

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 5

I	II	III	IV	V	VI	VII	VIII
					Principal & Interest Requirements		
se 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 2009 Budget Year	Principal Due In 2009	Interest Due In 2009	Total Principal and Interest Due In 2009

RECORD OF ORDINANCES

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. _____ *Passed* _____, *20*_____

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
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 From The Following Settlements:		
February 2009 Real		
August 2009 Real		
June 2009 Tangible		
October 2009 Tangible		
Total		