



December 21, 2023
Special Meeting
1:00 PM

Cleveland Heights City Hall
Council Chambers
40 Severance Cir
Cleveland Heights, Ohio

AGENDA - CLEVELAND HEIGHTS CITY COUNCIL MEETING

- 1) Meeting called to order by Council President
- 2) Roll Call of Council Members
- 3) Excuse absent members
- 4) Amendments to the Agenda (if necessary)
- 5) **LEGISLATION**

Note: The title for each piece of legislation contains a parenthetical reference to the Council Committee within which the subject matter of the legislation falls. Council Committees are abbreviated as follows: (AS)-Administrative Services; (COTW)-Committee of the Whole; (CRR)-Community Relations and Recreation; (F)-Finance; (HB)-Housing and Building; (MSES)-Municipal Services and Environmental Sustainability; (PD)-Planning and Development; (PSH)-Public Safety and Health. See Resolution 97-2022 for a list of Council Committee subject matter areas.

a. First Readings – Consideration of Adoption Requested

ORDINANCE NO. 206-2023(F): First Reading. An Ordinance amending Ordinance No. 168-2023, relating to appropriations and other expenditures of the City of Cleveland Heights, Ohio for the fiscal year ending December 31, 2023; and declaring the necessity that this legislation become immediately effective as an emergency measure.

Introduced by Mayor Seren
Move for Adoption

ORDINANCE NO. 207-2023(AS): First Reading. An Ordinance amending Chapter 158 of Title Nine of the Administrative Code of the Codified Ordinances of the City of Cleveland Heights regarding municipal income tax to adopt updates to conform to House Bill 33; and declaring the necessity that this legislation become immediately effective as an emergency measure.

Introduced by Mayor Seren
Move for Adoption

RESOLUTION NO. 208-2023(PSH): First Reading. A Resolution to suspend enforcement of Section 351.09 of Part Three (Traffic Code) of the Codified Ordinances of the City of Cleveland Heights for the period ending December 31, 2024, or at such earlier time as Council may subsequently prescribe, on the following-described streets; providing for on-street overnight permit parking on specified portions of Kensington, Hillcrest, Belmar, Glenmont and Eddington Roads; and declaring the necessity that this legislation become immediately effective as an emergency measure.

Introduced by Mayor Seren
Move for Adoption

RESOLUTION NO. 209-2023(PD): First Reading. A Resolution supporting and authorizing the Mayor to submit an application to the Cuyahoga County Planning Commission for a grant under the Community Planning Grant program; and declaring the necessity that this legislation become immediately effective as an emergency measure.

Introduced by Mayor Seren
Move for Adoption

RESOLUTION NO. 210-2023(COTW): First Reading. A Resolution expressing empathy for civilians affected by the war between Israel and Palestine, and calling for an immediate cease-fire on both sides; and declaring the necessity that this legislation become immediately effective as an emergency measure.

Introduced by President Hart
Move for Adoption

6) Adjournment

ORGANIZATIONAL MEETING OF COUNCIL: JANUARY 2, 2024

NEXT REGULAR COUNCIL MEETING: JANUARY 16, 2024

Memo

To: Mayor Kahlil Seren
From: Andy Unetic, Finance Director
Date: December 18, 2023
Re: 2023 Year-end Budget Adjustment

At the end of each year, the Finance Department brings year-legislation to Council, so the City's books are in compliance with the Ohio Revised Code. In the 2023 year-end budget adjustment legislation the following adjustments are being made: increasing budgets to eliminate budget negatives; decreasing budgets to be in-line with what actually was spent; and transferring money out to fund future expenses and to supplement some funds that are not as financially viable. (The individual transfers out and in are also approved in a separate piece of legislation.)

The total 2023 Year-End Budget Adjustments results in a net decrease of \$8,905,219 to the 2023 budget. Here are some of the budget adjustments to the main funds.

Fund 101 General Fund – The administration is requesting a budget increase to this fund in the amount of \$13,525,315. Of this increase, \$13,113,000 is due to new transfers out from the General Fund into other funds that were not previously budgeted for. (See transfer legislation for details on the transfers). The increase in General Fund budget will be offset with unencumbered fund balance.

Fund 201 SCM&R Fund – The administration is requesting a budget decrease to this fund in the amount of \$497,000 so this fund can accurately reflect the actual expenses that were made from this fund.

Fund 206 Law Enforcement Fund – The administration is requesting a budget decrease to this fund in the amount of \$25,316 so this fund can accurately reflect the actual expenses that were made from this fund.

Fund 208 CDBG Fund – The administration is requesting a budget decrease to this fund in the amount of \$1,415,000 so this fund can accurately reflect the actual expenses that were made from this fund.

Fund 211 Home Program Fund – The administration is requesting a budget decrease to this fund in the amount of \$350,000 so this fund can accurately reflect the actual expenses that were made from this fund.

Fund 215 Cain Park Fund – The administration is requesting a budget increase to this fund in the amount of \$385,100. This will eliminate overbudget accounts so this fund is in compliance with the Ohio Revised Code. The unencumbered fund balance will offset this increase.

Fund 226 Lead Safe Fund – The administration is requesting a budget decrease to this fund in the amount of \$465,000 so this fund can accurately reflect the actual expenses that were made from this fund.

Fund 228 CDBG Covid Fund – The administration is requesting a budget decrease to this fund in the amount of \$400,000 so this fund can accurately reflect the actual expenses that were made from this fund.

Fund 241 Local Fiscal Recovery Fund – The administration is requesting a budget decrease to this fund in the amount of \$18,250,000 so this fund can accurately reflect the actual expenses that were made from this fund. For 2023 a total of \$26,740,000 was originally budgeted to be spent out of this fund, but \$19 million of that was a place holder for future ARPA expenses. All of the ARPA monies are being budgeted to be spent/encumbered in 2023.

Fund 411 Economic Development Fund – The administration is requesting a budget decrease to this fund in the amount of \$271,300 so this fund can accurately reflect the actual expenses that were made from this fund.

Fund 602 Sewer Fund – The administration is requesting a budget decrease to this fund in the amount of \$1,505,500 so this fund can accurately reflect the actual expenses that were made from this fund.

Attached to this document is more detail about this budget adjustment request.

In order to be in compliance with the Ohio Revised Code, this legislation has to be passed by December 31, 2023.

2023 Budget Adjustments
Ordinance #206-2023
Cash Supplement and Inter-Departmental Transfers

Fund #	Fund Description	2023 Budget Adjustment	Fund	Department	Department	Ordinance Description	2023 Budget Adjustment	Budget Adjustment Notes
101	General Fund	\$ 13,525,315.00	101	1101	City Council	Personal Services	11,000.00	Clerk of Council Raise
			101	1101	City Council	O.T.P.S	(11,000.00)	Budget Not Used
			101	2101	Mayor	Personal Services	(10,000.00)	Budget Not Used
			101	2101	Mayor	O.T.P.S	10,000.00	Professional Services
								Budget Not Used. Change in
			101	2108	General Operations	Personal Services	(1,085,000.00)	accounting procedure for health
								insurance
			101	2108	General Operations	O.T.P.S	100,000.00	Self-Insurance Losses
			101	2201	M.I.S	Personal Services	10,000.00	Hospitalization
			101	2201	M.I.S	O.T.P.S	(10,000.00)	Budget Not Used
			101	2501	Community Relations	O.T.P.S	40,000.00	Special Events
			101	2502	Public Relations	Personal Services	7,000.00	Hospitalization
			101	3101	Finance	Personal Services	(19,060.00)	Budget Not Used
			101	3101	Finance	O.T.P.S	19,060.00	Mgmt Consultant Contract
								City is transferring out money from
			101	310Z	Operating Transfer	Other Financing Uses	13,113,000.00	the General Fund into other funds
								for future expenses
			101	5102	Planning Commission	O.T.P.S	10.00	Postage Cost
			101	5103	Board of Zoning Appeals	O.T.P.S	5.00	Postage Cost
			101	5106	Architect Bd of Review	O.T.P.S	750.00	Postage Cost
			101	5106	Architect Bd of Review	Other Financing Uses	500.00	Refunds
			101	6207	Vehcile Maintenance	Personal Services	100,000.00	Hospitalization
			101	6207	Vehcile Maintenance	O.T.P.S	1,500.00	Vehicle Maintenance
			101	6207	Vehcile Maintenance	Capital	13,000.00	Additional Cost for Capital
			101	6208	Street Maintenance	Personal Services	30,000.00	Overtime
			101	6211	Traffic Signs & Signals	Personal Services	14,000.00	Hospitalization
			101	6211	Traffic Signs & Signals	O.T.P.S	33,000.00	Lighting Expenses
			101	7201	Police Administration	Personal Services	(15,000.00)	Budget Not Used
			101	7201	Police Administration	O.T.P.S	(2,000.00)	Budget Not Used
			101	7201	Police Administration	Other Financing Uses	2,000.00	Refunds
			101	7202	Police Academy	Personal Services	15,000.00	Salaries
			101	7301	Fire Administration	Personal Services	650,000.00	Mostly hospitalization
			101	7303	Fire Prevention	Personal Services	40,000.00	Overtime
			101	7303	Fire Prevention	O.T.P.S	(350.00)	Budget Not Used
			101	7303	Fire Prevention	Capital	350.00	Additional Cost for Capital
			101	7401	Building Service	Other Financing Uses	500.00	Refunds
			101	7402	Housing Inspection	Personal Services	40,000.00	Hospitalization
			101	7402	Housing Inspection	Capital	5,000.00	Additional Cost for Capital
			101	7402	Housing Inspection	Other Financing Uses	2,500.00	refunds
			101	8201	Public Prop/Parks Main	Personal Services	130,000.00	Hospitalization
			101	8201	Public Prop/Parks Main	O.T.P.S	195,000.00	Outside Maintenance
			101	8201	Public Prop/Parks Main	Other Financing Uses	50.00	Refunds
			101	8401	Parks & Rec Admin	Personal Services	40,000.00	Mostly Hospital
			101	8403	Swimming Pools	Personal Services	35,000.00	Hospitalization

2023 Budget Adjustments
Ordinance #206-2023
Cash Supplement and Inter-Departmental Transfers

Fund #	Fund Description	2023 Budget Adjustment	Fund	Department	Department	Ordinance Description	2023 Budget Adjustment	Budget Adjustment Notes
			101	8405	Ice Program	Personal Services	4,000.00	Salaries
			101	8405	Ice Program	O.T.P.S	1,000.00	Materials Tools Supplies
			101	8409	Sports Program	Personal Services	6,000.00	Salaries
			101	8601	PublicHealth Admin	O.T.P.S	2,000.00	Operating Expenses
			101	8901	Cain Park Admin	Personal Services	6,500.00	Salaries
	Budget Adjustment Total	<u>\$ 13,525,315.00</u>				Budget Adjustment Total	<u>13,525,315.00</u>	
201	Street Construction, Maint. Fund	\$ (497,000.00)	201	6208	Sewer Maintenance	Personal Services	3,000.00	Hospitalization
			201	6236	Annual Street Surfacing	Capital	(500,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (497,000.00)</u>				Budget Adjustment Total	<u>(497,000.00)</u>	
206	Law Enforcement	\$ (25,316.00)	206	7201	Police Administration	Personal Services	(5,316.00)	Budget Not Used
			206	7201	Police Administration	Capital	(50,000.00)	Budget Not Used
			206	7210	Law Enforcement Grants	Personal Services	30,000.00	Received a grant for Police retention
	Budget Adjustment Total	<u>\$ (25,316.00)</u>				Budget Adjustment Total	<u>(25,316.00)</u>	
207	Drug Law Enforcement Fund	\$ 50,000.00	207	7206	Drug Law Enforcement	Capital	50,000.00	Capital Expenses
	Budget Adjustment Total	<u>\$ 50,000.00</u>				Budget Adjustment Total	<u>50,000.00</u>	
208	C.D.B.G Resource Fund	\$ (1,415,000.00)	208	5201	CDBG Financial Admin	Personal Services	3,000.00	To put budget in line with grant
			208	5211	CDBG Comm Area Improv	Capital	(40,000.00)	Budget Not Used
			208	5220	CDBG Office on Aging	Personal Services	30,000.00	To put budget in line with grant
			208	5222	Economic Development	Personal Services	130,000.00	To put budget in line with grant
			208	5222	Economic Development	O.T.P.S	(908,500.00)	Budget Not Used
			208	5228	CDBG Public Works	Capital	(375,000.00)	Budget Not Used
			208	5303	CDBG Housing Pres Office	O.T.P.S	(300,000.00)	Budget Not Used
			208	5306	CDBG Niehgbor	Personal Services	45,000.00	To put budget in line with grant
			208	8407	Child Care	O.T.P.S	500.00	To put budget in line with grant
	Budget Adjustment Total	<u>\$ (1,415,000.00)</u>				Budget Adjustment Total	<u>(1,415,000.00)</u>	
211	Home Program Fund	\$ (350,000.00)	211	5503	Home Administration	O.T.P.S	(350,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (350,000.00)</u>				Budget Adjustment Total	<u>(350,000.00)</u>	
214	Local Programming Fund	\$ (112,500.00)	214	2108	General Operations	O.T.P.S.	(2,000.00)	Budget Not Used
			214	2201	M.I.S	Capital	2,000.00	To put budget in line with grant
			214	2502	Public Relations	Personal Services	(100,000.00)	Budget Not Used
			214	2601	Cable TV Admin	Personal Services	18,500.00	Paid only when worked
			214	2601	Cable TV Admin	Capital	(31,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (112,500.00)</u>				Budget Adjustment Total	<u>(112,500.00)</u>	

2023 Budget Adjustments
Ordinance #206-2023
Cash Supplement and Inter-Departmental Transfers

Fund #	Fund Description	2023 Budget Adjustment	Fund	Department	Department	Ordinance Description	2023 Budget Adjustment	Budget Adjustment Notes
215	Cain Park Operating	\$ 385,100.00	215	8901	Cain Park Admin	Personal Services	45,000.00	Salaries
			215	8901	Cain Park Admin	O.T.P.S	320,000.00	Operating Expenses
			215	8905	Arts Festival	O.T.P.S	10,000.00	Operating Expenses
			215	8906	Theater	Personal Services	2,000.00	Salaries
			215	8906	Theater	O.T.P.S	8,100.00	Operating Expenses
	Budget Adjustment Total	<u>\$ 385,100.00</u>				Budget Adjustment Total	<u>385,100.00</u>	
216	Rec Facility Impr Fund	\$ 33,000.00	216	8301	Park Main. Admin	O.T.P.S	63,000.00	Operating Expenses
			216	8301	Park Main. Admin	Capital	(30,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ 33,000.00</u>				Budget Adjustment Total	<u>33,000.00</u>	
222	Muni Court - Computerization	\$ 56,800.00	222	9102	Municipal Court Grant	O.T.P.S	56,800.00	Court received a grant
	Budget Adjustment Total	<u>\$ 56,800.00</u>				Budget Adjustment Total	<u>56,800.00</u>	
225	Muni Court - Special Projects Fund	\$ 9,550.00	225	9101	Municipal Court	O.T.P.S	9,550.00	Operating Expenses
	Budget Adjustment Total	<u>\$ 9,550.00</u>				Budget Adjustment Total	<u>9,550.00</u>	
226	Lead Safe Cuyahoga Fund	\$ (465,000.00)	226	5303	CDBG Housing Pres Office	O.T.P.S	35,000.00	
			226	5303	CDBG Housing Pres Office	O.T.P.S	(500,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (465,000.00)</u>				Budget Adjustment Total	<u>(465,000.00)</u>	
228	C.D.B.G - COVID Funds	\$ (400,000.00)	228	5203	CDBG Admin Contracts	O.T.P.S	(175,000.00)	Budget Not Used
			228	5220	CDBG Office of Aging	O.T.P.S	(50,000.00)	Budget Not Used
			228	5222	Economic Development	O.T.P.S	(175,000.00)	Budget Not Used
			208	5224	CDBG Admin	Personal	11,439.00	Salaries
			208	5224	CDBG Admin	O.T.P.S	(11,439.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (400,000.00)</u>				Budget Adjustment Total	<u>(400,000.00)</u>	
230	Street Lighting Fund	\$ 400,000.00	230	6211	Traffic Signals & Lights	O.T.P.S	400,000.00	Utility Costs
	Budget Adjustment Total	<u>\$ 400,000.00</u>				Budget Adjustment Total	<u>400,000.00</u>	
231	Tree Fund	\$ (200,000.00)	231	8801	Forestry	Personal Services	(200,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (200,000.00)</u>				Budget Adjustment Total	<u>(200,000.00)</u>	
240	Federal Miscellaneous Grant Fund	\$ (220,000.00)	240	5101	Planning	O.T.P.S	(200,000.00)	Budget Not Used
			240	7201	Police Admin	Personal Services	(20,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (220,000.00)</u>				Budget Adjustment Total	<u>(220,000.00)</u>	
241	Local Fiscal Recovery Fund	\$ (18,250,000.00)	241	2108	General Operations	O.T.P.S	(16,750,000.00)	Place Holder

2023 Budget Adjustments
Ordinance #206-2023
Cash Supplement and Inter-Departmental Transfers

Fund #	Fund Description	2023 Budget Adjustment	Fund	Department	Department	Ordinance Description	2023 Budget Adjustment	Budget Adjustment Notes
			241	6205	Sewer Main	Capital	(1,500,000.00)	Sewer Decree Project
	Budget Adjustment Total	<u>\$ (18,250,000.00)</u>				Budget Adjustment Total	<u>(18,250,000.00)</u>	
244	NOPEC Funds	\$ (8,458.00)	244	2108	General Operations		(870.00)	Lawnmower project under
			244	7201	Police Admin	Capital	(2,250.00)	Budget Not Used
			244	7301	Fire Admin	Capital	(24,793.00)	Budget Not Used
			244	8401	Parks & Rec	Capital	19,455.00	Additional Capital Expenses
	Budget Adjustment Total	<u>\$ (8,458.00)</u>				Budget Adjustment Total	<u>(8,458.00)</u>	
402	Financed Capital Projects Fund	\$ 15,765.00	402	3101	Finance	Capital	1,200.00	New Laptop for Purchasing
			402	5101	Planning	Capital	14,000.00	Additional Vehicles
			402	8201	Public Property	Capital	565.00	Additional Capital Expenses
	Budget Adjustment Total	<u>\$ 15,765.00</u>				Budget Adjustment Total	<u>15,765.00</u>	
411	Economic Development Fund	\$ (271,300.00)	411	5101	Planning	O.T.P.S	(271,300.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (271,300.00)</u>				Budget Adjustment Total	<u>(271,300.00)</u>	
416	Refuse Capital Fund	\$ 500.00	416	6203	Refuse Collection	O.T.P.S	500.00	Operating Expenses
	Budget Adjustment Total	<u>\$ 500.00</u>				Budget Adjustment Total	<u>500.00</u>	
601	Water Administration	\$ (225,000.00)	601	6302	Water Distribution	Capital	(225,000.00)	Budget Not Used
	Budget Adjustment Total	<u>\$ (225,000.00)</u>				Budget Adjustment Total	<u>(225,000.00)</u>	
602	Sewerage Fund	\$ (1,505,500.00)	602	6205	Sewer Maint	O.T.P.S	(125,000.00)	Budget Not Used
			602	6205	Sewer Maint	Capital	(1,400,000.00)	Budget Not Used
			602	6205	Sewer Maint	Other Financing Sources	10,000.00	Refunds
			602	9301	Water Admin	O.T.P.S	9,500.00	Operating Expenses
	Budget Adjustment Total	<u>\$ (1,505,500.00)</u>				Budget Adjustment Total	<u>(1,505,500.00)</u>	
603	Parking Fund	\$ (98,500.00)	603	6210	Parking Dept	O.T.P.S	(100,000.00)	Budget Not Used
			603	6210	Parking Dept	Other Financing Sources	1,500.00	Refunds
	Budget Adjustment Total	<u>\$ (98,500.00)</u>				Budget Adjustment Total	<u>(98,500.00)</u>	
605	Refuse Fund	\$ (101,000.00)	605	6203	Refuse Collection	Personal Services	(150,000.00)	Budget Not Used
			605	6203	Refuse Collection	O.T.P.S	49,000.00	Outside Maintenance
	Budget Adjustment Total	<u>\$ (101,000.00)</u>				Budget Adjustment Total	<u>(101,000.00)</u>	
606	ALS Ambulance Services Fund	\$ 257,000.00	606	7304	Ambulance Services	Personal Services	161,000.00	Hospitalization/Paramedic Pay
			606	7304	Ambulance Services	Capital	96,000.00	Additional Capital Expenses
	Budget Adjustment Total	<u>\$ 257,000.00</u>				Budget Adjustment Total	<u>257,000.00</u>	
701	Hospitalization Self-Ins Fund	\$ 300,000.00	701	3101	Finance	Personal Services	300,000.00	Increase in hospitalization cost

2023 Budget Adjustments
Ordinance #206-2023
Cash Supplement and Inter-Departmental Transfers

Fund #	Fund Description	2023 Budget Adjustment	Fund	Department	Department	Ordinance Description	2023 Budget Adjustment	Budget Adjustment Notes
Budget Adjustment Total		<u>\$ 300,000.00</u>	Budget Adjustment Total					<u>300,000.00</u>
804	Office of Aging Fund	\$ (10,000.00)	804	8501	Office of Aging	O.T.P.S	(3,000.00)	Budget Not Used
			804	8502	Office of Aging Computer	O.T.P.S	(4,000.00)	Budget Not Used
			804	8502	Office of Aging Computer	Capital	(3,000.00)	Budget Not Used
Budget Adjustment Total		<u>\$ (10,000.00)</u>	Budget Adjustment Total					<u>(10,000.00)</u>
808	Youth Recreation Fund	\$ (5,000.00)	808	8101	Community Service Admin	Other Financing Sources	(5,000.00)	Budget Not Used
Budget Adjustment Total		<u>\$ (5,000.00)</u>	Budget Adjustment Total					<u>(5,000.00)</u>
811	Juvenile Diversion Prog Fund	\$ (5,000.00)	811	7209	Juvenile Diverson	O.T.P.S	(5,000.00)	Budget Not Used
Budget Adjustment Total		<u>\$ (5,000.00)</u>	Budget Adjustment Total					<u>(5,000.00)</u>
850	Flexible Spending	\$ 120,000.00	850	3101	Finance	Personal Services	120,000.00	FSA Cards
Budget Adjustment Total		<u>\$ 120,000.00</u>	Budget Adjustment Total					<u>120,000.00</u>
858	Miscellaneous Agency	\$ 106,325.00	858	7301	Fire Admin	Other Financing Sources	85,000.00	Refund to Fire Escrow
			858	7402	Housing Inspections	Other Financing Sources	20,000.00	Refund Permits
			858	8409	Sports Program	Other Financing Sources	630.00	Refund
			858	8411	Community Center	Other Financing Sources	695.00	Refund
		<u>\$ 106,325.00</u>	Budget Adjustment Total					<u>106,325.00</u>
Grand Total Budget Adjustment		<u>\$ (8,905,219.00)</u>	Grand Total Budget Adjustment					<u>(8,905,219.00)</u>

Proposed: 12/21/2023

ORDINANCE NO. 206-2023(F), *First Reading*

By Mayor Seren

An Ordinance amending Ordinance No. 168-2023, relating to appropriations and other expenditures of the City of Cleveland Heights, Ohio for the fiscal year ending December 31, 2023; and declaring the necessity that this legislation become immediately effective as an emergency measure.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CLEVELAND HEIGHTS, THAT:

SECTION 1. Ordinance No. 168-2022, relating to appropriations for current expenses and other expenditures of the City of Cleveland Heights, Ohio for the fiscal year ending December 31, 2023, as it has been subsequently amended, be and is hereby amended to reflect the increases, decreases, and transfers set forth in Exhibit 1, which is attached hereto and incorporated herein.

SECTION 2. All expenditures of the City of Cleveland Heights within the fiscal year ending December 31, 2023, shall be made within appropriations herein provided. "Appropriation" as used herein means the total amount appropriated for the individual fund. Notwithstanding the financial detail herein presented within an individual fund, the Mayor is authorized to transfer budgeted amounts within each fund, so long as the total amount appropriated for each individual fund is not exceeded.

SECTION 3. Notice of the passage of this Ordinance shall be given by publishing the title and abstract of contents, prepared by the Director of Law, once in one paper of general circulation in the City of Cleveland Heights.

SECTION 4. It is necessary that this Ordinance become immediately effective as an emergency necessary for the preservation of public peace, health, and safety of the inhabitants of the City of Cleveland Heights, such emergency being the ongoing and continuous need to preserve the full faith and credit of the City. Wherefore, provided it receives the affirmative vote of five (5) or more of the members elected or appointed to this Council, this Ordinance shall take effect and be in force immediately upon its passage; otherwise, it shall take effect and be in force from and after the earliest time allowed by law.

MELODY JOY HART
President of the Council

ADDIE BALESTER
Clerk of Council

PASSED:

Presented to Mayor: _____

Approved by Mayor: _____

KAHLIL SEREN
Mayor

Exhibit 1

ORDINANCE NO. 206-2023
AN ORDINANCE AMENDING APPROPRIATIONS FOR THE
CURRENT EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF CLEVELAND HEIGHTS, OHIO
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
That there be appropriated from the <u>GENERAL FUND, FUND NO. 101</u>					
1101- City Council					
	Personal Services	\$ 138,097.00	\$ 146,097.00	\$ 11,000.00	\$ 157,097.00
	O.T.P.S	\$ 53,460.00	\$ 53,460.00	\$ (11,000.00)	\$ 42,460.00
	Capital	\$ 12,340.00	\$ 12,340.00		\$ 12,340.00
	Total - 1101 City Council	\$ 203,897.00	\$ 211,897.00	\$ -	\$ 211,897.00
2101 - Mayor's Office					
	Personal Services	\$ 576,210.00	\$ 580,829.00	\$ (10,000.00)	\$ 570,829.00
	O.T.P.S	\$ 37,550.00	\$ 37,550.00	\$ 10,000.00	\$ 47,550.00
	Total - 2101 Mayor's Office	\$ 613,760.00	\$ 618,379.00	\$ -	\$ 618,379.00
2106- Civil Service					
	Personal Services	\$ 2,439.00	\$ 2,439.00		\$ 2,439.00
	O.T.P.S	\$ 33,500.00	\$ 33,500.00		\$ 33,500.00
	Total - 2106 Civil Service	\$ 35,939.00	\$ 35,939.00	\$ -	\$ 35,939.00
2107 - Landmark Commission					
	O.T.P.S	\$ 19,750.00	\$ 64,750.00		\$ 64,750.00
	Capital	\$ 7,333.00	\$ 7,333.00		\$ 7,333.00
	Total - 2107 Landmark Commission	\$ 27,083.00	\$ 72,083.00	\$ -	\$ 72,083.00
2108- General Operations					
	Personal Services	\$ 6,565,065.00	\$ 6,565,065.00	\$ (1,085,000.00)	\$ 5,480,065.00
	O.T.P.S	\$ 1,512,350.00	\$ 2,114,251.00	\$ 100,000.00	\$ 2,214,251.00
	Total - 2108 General Operations	\$ 8,077,415.00	\$ 8,679,316.00	\$ (985,000.00)	\$ 7,694,316.00
2201 - M.I.S.					
	Personal Services	\$ 277,199.00	\$ 277,199.00	\$ 10,000.00	\$ 287,199.00
	O.T.P.S	\$ 256,395.00	\$ 291,711.00	\$ (10,000.00)	\$ 281,711.00
	Total - 2201 MIS	\$ 533,594.00	\$ 568,910.00	\$ -	\$ 568,910.00
2501- Community Relations					
	O.T.P.S	\$ 10,000.00	\$ 10,000.00	\$ 40,000.00	\$ 50,000.00
	Total - 2501 Community Relations	\$ 10,000.00	\$ 10,000.00	\$ 40,000.00	\$ 50,000.00
2502 - Public Relations					
	Personal Services	\$ 331,596.00	\$ 331,596.00	\$ 7,000.00	\$ 338,596.00
	O.T.P.S	\$ 91,900.00	\$ 91,900.00		\$ 91,900.00
	Total - 2502 Public Relations	\$ 423,496.00	\$ 423,496.00	\$ 7,000.00	\$ 430,496.00
3101 - Finance					
	Personal Services	\$ 768,236.00	\$ 768,236.00	\$ (19,060.00)	\$ 749,176.00
	O.T.P.S	\$ 211,245.00	\$ 211,245.00	\$ 19,060.00	\$ 230,305.00
	Other Financing Uses	\$ 200.00	\$ 200.00		\$ 200.00
	Total - 3101 Finance	\$ 979,681.00	\$ 979,681.00	\$ -	\$ 979,681.00
3103 - County Auditors Deductions					
	O.T.P.S	\$ 250,000.00	\$ 250,000.00		\$ 250,000.00
	Total - 3103 County Auditors Deductions	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 250,000.00
310Z - Operating Transfers					
	Other Financing Uses	\$ 2,470,000.00	\$ 2,470,000.00	\$ 13,113,000.00	\$ 15,583,000.00
	Total - 310Z Operating Transfers	\$ 2,470,000.00	\$ 2,470,000.00	\$ 13,113,000.00	\$ 15,583,000.00
3201 - Income Tax					
	O.T.P.S	\$ 1,215,000.00	\$ 1,215,000.00		\$ 1,215,000.00
	Total - 3201 Income Tax	\$ 1,215,000.00	\$ 1,215,000.00	\$ -	\$ 1,215,000.00
4101 - Law					
	Personal Services	\$ 741,020.00	\$ 741,020.00		\$ 741,020.00
	O.T.P.S	\$ 479,750.00	\$ 479,750.00		\$ 479,750.00
	Total - 4101 Law	\$ 1,220,770.00	\$ 1,220,770.00	\$ -	\$ 1,220,770.00
5101 - Planning					
	Personal Services	\$ 1,509,513.00	\$ 1,528,112.00		\$ 1,528,112.00
	O.T.P.S	\$ 169,385.00	\$ 169,385.00		\$ 169,385.00
	Capital	\$ 16,533.00	\$ 16,533.00		\$ 16,533.00
	Total - 5101 Planning	\$ 1,695,431.00	\$ 1,714,030.00	\$ -	\$ 1,714,030.00
5102- Planning Commission					
	Personal Services	\$ 8,139.00	\$ 8,139.00		\$ 8,139.00
	O.T.P.S	\$ -	\$ -	\$ 10.00	\$ 10.00
	Capital	\$ 7,334.00	\$ 7,334.00		\$ 7,334.00
	Total - 5102 Planning Commission	\$ 15,473.00	\$ 15,473.00	\$ 10.00	\$ 15,483.00

Exhibit 1

ORDINANCE NO. 206-2023
AN ORDINANCE AMENDING APPROPRIATIONS FOR THE
CURRENT EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF CLEVELAND HEIGHTS, OHIO
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
5103 - Board of Zoning Appeals					
	Personal Services	\$ 5,899.00	\$ 5,899.00		\$ 5,899.00
	O.T.P.S	\$ -	\$ -	\$ 5.00	\$ 5.00
	Capital	\$ 7,334.00	\$ 7,334.00		\$ 7,334.00
	Total - 5103 Bd. Of Zoning Appeals	\$ 13,233.00	\$ 13,233.00	\$ 5.00	\$ 13,238.00
5104 - Special Improvement District					
	O.T.P.S	\$ 386,372.00	\$ 416,372.00	\$ -	\$ 416,372.00
	Total - 5104 SID	\$ 386,372.00	\$ 416,372.00	\$ -	\$ 416,372.00
5106 - Architect Bd of Review					
	Personal Services	\$ 11,796.00	\$ 11,796.00		\$ 11,796.00
	O.T.P.S	\$ -	\$ -	\$ 750.00	\$ 750.00
	Capital	\$ 7,334.00	\$ 7,334.00		\$ 7,334.00
	Other Financing Uses	\$ -	\$ -	\$ 500.00	\$ 500.00
	Total - 5106 Arch Bd. Of Review	\$ 19,130.00	\$ 19,130.00	\$ 1,250.00	\$ 20,380.00
5602 - SBA Grants					
	O.T.P.S	\$ 164,750.00	\$ 164,750.00		\$ 164,750.00
	Total - 5602 SBA Grants	\$ 164,750.00	\$ 164,750.00	\$ -	\$ 164,750.00
6201 - Service Administration					
	Personal Services	\$ 364,580.00	\$ 372,149.00		\$ 372,149.00
	O.T.P.S	\$ 7,590.00	\$ 7,590.00		\$ 7,590.00
	Capital	\$ 310.00	\$ 310.00		\$ 310.00
	Total - 6201 Service Admin	\$ 372,480.00	\$ 380,049.00	\$ -	\$ 380,049.00
6202 Capital Projects Admin					
	O.T.P.S	\$ 23,000.00	\$ 23,000.00		\$ 23,000.00
	Total - 6202 Cap Proj Admin	\$ 23,000.00	\$ 23,000.00	\$ -	\$ 23,000.00
6207 - Vehicle Maintenance					
	Personal Services	\$ 918,884.00	\$ 918,884.00	\$ 100,000.00	\$ 1,018,884.00
	O.T.P.S	\$ 1,593,196.00	\$ 1,613,196.00	\$ 1,500.00	\$ 1,614,696.00
	Capital	\$ 20,240.00	\$ 20,240.00	\$ 13,000.00	\$ 33,240.00
	Total - 6207 Vehicle Maintenance	\$ 2,532,320.00	\$ 2,552,320.00	\$ 114,500.00	\$ 2,666,820.00
6208 - Sewer Maintenance					
	Personal Services	\$ 1,445,806.00	\$ 1,445,806.00	\$ 30,000.00	\$ 1,475,806.00
	O.T.P.S	\$ 343,985.00	\$ 343,985.00		\$ 343,985.00
	Capital	\$ 4,200.00	\$ 4,200.00		\$ 4,200.00
	Total - 6208 Sewer Maintenance	\$ 1,793,991.00	\$ 1,793,991.00	\$ 30,000.00	\$ 1,823,991.00
6211 - Traffic Signs & Signals					
	Personal Services	\$ 65,689.00	\$ 65,689.00	\$ 14,000.00	\$ 79,689.00
	O.T.P.S	\$ 149,815.00	\$ 149,815.00	\$ 33,000.00	\$ 182,815.00
	Total - 6211 Traffics Signs Signals	\$ 215,504.00	\$ 215,504.00	\$ 47,000.00	\$ 262,504.00
7201 - Police Administration					
	Personal Services	\$ 9,405,357.00	\$ 9,405,357.00	\$ (15,000.00)	\$ 9,390,357.00
	O.T.P.S	\$ 731,650.00	\$ 731,650.00	\$ (2,000.00)	\$ 729,650.00
	Capital	\$ 24,750.00	\$ 24,750.00		\$ 24,750.00
	Other Financing Uses	\$ 1,250,000.00	\$ 1,250,000.00	\$ 2,000.00	\$ 1,252,000.00
	Total - 3101 Finance	\$ 11,411,757.00	\$ 11,411,757.00	\$ (15,000.00)	\$ 11,396,757.00
7202 - Police Academy					
	Personal Services	\$ 92,428.00	\$ 92,428.00	\$ 15,000.00	\$ 107,428.00
	O.T.P.S	\$ 69,175.00	\$ 69,175.00		\$ 69,175.00
	Total - 7202 Police Academy	\$ 161,603.00	\$ 161,603.00	\$ 15,000.00	\$ 176,603.00
7301 - Fire Administration					
	Personal Services	\$ 7,192,587.00	\$ 7,192,587.00	\$ 650,000.00	\$ 7,842,587.00
	O.T.P.S	\$ 312,842.00	\$ 312,842.00		\$ 312,842.00
	Other Financing Uses	\$ 1,525,000.00	\$ 1,525,000.00		\$ 1,525,000.00
	Total - 7301 Fire Admin	\$ 9,030,429.00	\$ 9,030,429.00	\$ 650,000.00	\$ 9,680,429.00
7302 - Joint Dispatch					
	O.T.P.S	\$ 1,676,668.00	\$ 1,676,668.00		\$ 1,676,668.00
	Total - 7302 Joint Dispatch	\$ 1,676,668.00	\$ 1,676,668.00	\$ -	\$ 1,676,668.00
7303 - Fire Prevention					
	Personal Services	\$ 101,556.00	\$ 101,556.00	\$ 40,000.00	\$ 141,556.00
	O.T.P.S	\$ 21,949.00	\$ 21,949.00	\$ (350.00)	\$ 21,599.00
	Capital	\$ 1,000.00	\$ 1,000.00	\$ 350.00	\$ 1,350.00
	Total - 7303 Fire Prevention	\$ 124,505.00	\$ 124,505.00	\$ 40,000.00	\$ 164,505.00

ORDINANCE NO. 206-2023
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CURRENT EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF CLEVELAND HEIGHTS, OHIO
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
7401 - Building Services					
	O.T.P.S	\$ 1,012,000.00	\$ 1,412,000.00		\$ 1,412,000.00
	Other Financing Uses	<u>\$ -</u>	<u>\$ 70,000.00</u>	<u>\$ 500.00</u>	<u>\$ 70,500.00</u>
	Total - 7401 Building Services	\$ 1,012,000.00	\$ 1,482,000.00	\$ 500.00	\$ 1,482,500.00
7402 - Housing Inspections					
	Personal Services	\$ 12,278.00	\$ 12,278.00	\$ 40,000.00	\$ 52,278.00
	O.T.P.S	\$ 117,025.00	\$ 117,025.00		\$ 117,025.00
	Capital	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00	\$ 7,500.00
	Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500.00</u>	<u>\$ 2,500.00</u>
	Total - 7402 Housing Inspections	\$ 131,803.00	\$ 131,803.00	\$ 47,500.00	\$ 179,303.00
8101 - Community Services Admin					
	O.T.P.S	\$ 4,620.00	\$ 4,620.00		\$ 4,620.00
	Total - 8101 Comm Serv Admin	\$ 4,620.00	\$ 4,620.00	\$ -	\$ 4,620.00
8201 - Public Prop/Park Maint					
	Personal Services	\$ 1,138,204.00	\$ 1,138,204.00	\$ 130,000.00	\$ 1,268,204.00
	O.T.P.S	\$ 1,000,990.00	\$ 1,028,042.00	\$ 195,000.00	\$ 1,223,042.00
	Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50.00</u>	<u>\$ 50.00</u>
	Total - 8201 Public Prop Maint	\$ 2,139,194.00	\$ 2,166,246.00	\$ 325,050.00	\$ 2,491,296.00
8401 - Parks & Rec Admin					
	Personal Services	\$ 329,921.00	\$ 355,727.00	\$ 40,000.00	\$ 395,727.00
	O.T.P.S	<u>\$ 31,185.00</u>	<u>\$ 40,185.00</u>		<u>\$ 40,185.00</u>
	Total - 8401 Parks & Rec Admin	\$ 361,106.00	\$ 395,912.00	\$ 40,000.00	\$ 435,912.00
8403 - Swimming Pools					
	Personal Services	\$ 250,540.00	\$ 250,540.00	\$ 35,000.00	\$ 285,540.00
	O.T.P.S	<u>\$ 168,139.00</u>	<u>\$ 168,139.00</u>		<u>\$ 168,139.00</u>
	Total - 8403 Swimming Pools	\$ 418,679.00	\$ 418,679.00	\$ 35,000.00	\$ 453,679.00
8405 - Ice Programs					
	Personal Services	\$ 173,175.00	\$ 173,175.00	\$ 4,000.00	\$ 177,175.00
	O.T.P.S	<u>\$ 20,702.00</u>	<u>\$ 20,702.00</u>	<u>\$ 1,000.00</u>	<u>\$ 21,702.00</u>
	Total - 8405 Ice Programs	\$ 193,877.00	\$ 193,877.00	\$ 5,000.00	\$ 198,877.00
8406 - General Recreation Prog					
	Personal Services	\$ 118,337.00	\$ 118,337.00		\$ 118,337.00
	O.T.P.S	\$ 49,760.00	\$ 49,760.00		\$ 49,760.00
	Capital	<u>\$ 200.00</u>	<u>\$ 200.00</u>		<u>\$ 200.00</u>
	Total - 8406 General Rec Prog	\$ 168,297.00	\$ 168,297.00	\$ -	\$ 168,297.00
8409 - Sports Programs					
	Personal Services	\$ 126,995.00	\$ 126,995.00	\$ 6,000.00	\$ 132,995.00
	O.T.P.S	\$ 70,571.00	\$ 70,571.00		\$ 70,571.00
	Other Financing Uses	<u>\$ 200.00</u>	<u>\$ 200.00</u>		<u>\$ 200.00</u>
	Total - 8409 Sports Programs	\$ 197,766.00	\$ 197,766.00	\$ 6,000.00	\$ 203,766.00
8411 - Comm Center Admin					
	Personal Services	\$ 662,325.00	\$ 673,873.00		\$ 673,873.00
	O.T.P.S	\$ 351,311.00	\$ 411,311.00		\$ 411,311.00
	Other Financing Uses	<u>\$ 1,400.00</u>	<u>\$ 1,400.00</u>		<u>\$ 1,400.00</u>
	Total - 8411 Comm Center Admin	\$ 1,015,036.00	\$ 1,086,584.00	\$ -	\$ 1,086,584.00
8501 - Office on Aging Admin					
	Personal Services	\$ 134,377.00	\$ 134,377.00		\$ 134,377.00
	O.T.P.S	\$ 20,287.00	\$ 20,287.00		\$ 20,287.00
	Other Financing Uses	<u>\$ 210.00</u>	<u>\$ 210.00</u>		<u>\$ 210.00</u>
	Total - 8501 Office on Aging	\$ 154,874.00	\$ 154,874.00	\$ -	\$ 154,874.00
8601 - Public Health Admin					
	O.T.P.S	\$ 300,000.00	\$ 300,000.00	\$ 2,000.00	\$ 302,000.00
	Total - 8601 Public Health Admin	\$ 300,000.00	\$ 300,000.00	\$ 2,000.00	\$ 302,000.00
8701 - Animal Protection					
	O.T.P.S	<u>\$ 28,526.00</u>	<u>\$ 28,526.00</u>		<u>\$ 28,526.00</u>
	Total - 8701 Animal Protection	\$ 28,526.00	\$ 28,526.00	\$ -	\$ 28,526.00
8901 - Cain Park Admin Park					
	Personal Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,500.00</u>	<u>\$ 6,500.00</u>
	Total - 8701 Animal Protection	\$ -	\$ -	\$ 6,500.00	\$ 6,500.00
9101 - Municipal Court					
	Personal Services	\$ 1,082,261.00	\$ 1,082,261.00		\$ 1,082,261.00
	O.T.P.S	<u>\$ 172,550.00</u>	<u>\$ 172,550.00</u>		<u>\$ 172,550.00</u>
	Total - 9101 Municipal Court	\$ 1,254,811.00	\$ 1,254,811.00	\$ -	\$ 1,254,811.00
Total Fund 101 - General Fund Budget		<u>\$ 53,077,870.00</u>	<u>\$ 54,452,280.00</u>	<u>\$ 13,525,315.00</u>	<u>\$ 67,977,595.00</u>

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CURRENT EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF CLEVELAND HEIGHTS, OHIO
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
That there be appropriated from the <u>SCM&R FUND, FUND NO. 201</u>					
6201 - Service Administration			\$ -		\$ -
	Personal Services	\$ 55,777.00	\$ 58,553.00		\$ 58,553.00
	Total - 6201 Service Admin	\$ 55,777.00	\$ 58,553.00	\$ -	\$ 58,553.00
6208 - Sewer Maintenance			\$ -		\$ -
	Personal Services	\$ 128,103.00	\$ 128,103.00	\$ 3,000.00	\$ 131,103.00
	Total - 6208 Sewer Maintenance	\$ 128,103.00	\$ 128,103.00	\$ 3,000.00	\$ 131,103.00
6213 - Monticello Blvd			\$ -		\$ -
	O.T.P.S	\$ 37,802.00	\$ 37,802.00		\$ 37,802.00
	Total - 6211 Traffics Signs Signals	\$ 37,802.00	\$ 37,802.00	\$ -	\$ 37,802.00
6215 - Road Repaving			\$ -		\$ -
	O.T.P.S	\$ 20,480.00	\$ 20,480.00		\$ 20,480.00
	Total - 6215 Road Repaving	\$ 20,480.00	\$ 20,480.00	\$ -	\$ 20,480.00
6220 - Taylor Road			\$ -		\$ -
	O.T.P.S	\$ 63,799.00	\$ 63,799.00		\$ 63,799.00
	Total - 6220 Taylor Road	\$ 63,799.00	\$ 63,799.00	\$ -	\$ 63,799.00
6236 - Annual Street Surface			\$ -		\$ -
	Capital	\$ 2,300,000.00	\$ 2,740,000.00	\$ (500,000.00)	\$ 2,240,000.00
	Total - 6236 Street Surface	\$ 2,300,000.00	\$ 2,740,000.00	\$ (500,000.00)	\$ 2,240,000.00
6312 - Meadowbrook Blvd. Rehab			\$ -		\$ -
	O.T.P.S	\$ 118,922.00	\$ 118,922.00		\$ 118,922.00
	Total - 6220 Taylor Road	\$ 118,922.00	\$ 118,922.00	\$ -	\$ 118,922.00
Total Fund 201 - SCM&R Budget		\$ 2,724,883.00	\$ 3,167,659.00	\$ (497,000.00)	\$ 2,670,659.00
That there be appropriated from the <u>LAW ENFORCEMENT FUND, FUND NO. 206</u>					
7201 - Police Admin					
	O.T.P.S	\$ -	\$ 5,316.00	\$ (5,316.00)	\$ -
	Capital	\$ -	\$ 50,000.00	\$ (50,000.00)	\$ -
	Total - 7205 Law Enforcement	\$ -	\$ 55,316.00	\$ (55,316.00)	\$ -
7205 - Law Enforcement			\$ -		\$ -
	O.T.P.S	\$ 88,800.00	\$ 88,800.00		\$ 88,800.00
	Total - 7205 Law Enforcement	\$ 88,800.00	\$ 88,800.00	\$ -	\$ 88,800.00
7210 - Law Enforcement Grant			\$ -		\$ -
	Personal Services		\$ 457,713.00	\$ 30,000.00	\$ 487,713.00
	O.T.P.S		\$ 11,193.00		\$ 11,193.00
	Capital		\$ 52,998.00		\$ 52,998.00
	Total - 7210 Law Enforcement Grant	\$ -	\$ 521,904.00	\$ 30,000.00	\$ 551,904.00
Total Fund 206 - Law Enforcement Budget		\$ 88,800.00	\$ 666,020.00	\$ (25,316.00)	\$ 640,704.00
That there be appropriated from the <u>DRUG LAW ENFORCEMENT FUND, FUND NO. 207</u>					
7206 - Drug Law Enforcement					
	Personal Services	\$ 65,943.00	\$ 65,943.00		\$ 65,943.00
	O.T.P.S	\$ 98,750.00	\$ 98,750.00		\$ 98,750.00
	Capital	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00
	Total - 7206 Drug Law Enforcement	\$ 164,693.00	\$ 164,693.00	\$ 50,000.00	\$ 214,693.00
Total Fund 207 - Drug Law Enforcement Budget		\$ 164,693.00	\$ 164,693.00	\$ 50,000.00	\$ 214,693.00
That there be appropriated from the <u>C.D.B.G RESOURCES FUND, FUND NO. 208</u>					
5201 - CDBG Financial Admin					
	Personal Services	\$ 13,852.00	\$ 13,852.00	\$ 3,000.00	\$ 16,852.00
	Total - 5201 CDBG Financial Admin	\$ 13,852.00	\$ 13,852.00	\$ 3,000.00	\$ 16,852.00
5203 - CDBG Admin Contracts					
	O.T.P.S	\$ 404,075.00	\$ 635,028.00		\$ 635,028.00
	Total - 5203 CDBG Admin Contracts	\$ 404,075.00	\$ 635,028.00	\$ -	\$ 635,028.00
5211 - CDBG Comm. Area Improve.					
	Capital	\$ 181,531.00	\$ 62,795.00	\$ (40,000.00)	\$ 22,795.00
	Total - 5211 Comm. Area Improve.	\$ 181,531.00	\$ 62,795.00	\$ (40,000.00)	\$ 22,795.00

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CITY OF CLEVELAND HEIGHTS, OHIO
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Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
5220 - CDBG Office on Aging	Personal Services	\$ 39,143.00	\$ 39,143.00	\$ 30,000.00	\$ 69,143.00
	Total - 5201 CDBG Admin	\$ 39,143.00	\$ 39,143.00	\$ 30,000.00	\$ 69,143.00
5222 - Economic Development	Personal Services	\$ 67,619.00	\$ 67,770.00	\$ 130,000.00	\$ 197,770.00
	O.T.P.S	\$ 1,352,000.00	\$ 1,306,909.00	\$ (908,500.00)	\$ 398,409.00
	Capital	\$ 1,200.00	\$ -		\$ -
	Total - 5222 Economic Development	\$ 1,420,819.00	\$ 1,374,679.00	\$ (778,500.00)	\$ 596,179.00
5224- - CDBG Admin	Personal Services	\$ 128,170.00	\$ 129,423.00		\$ 129,423.00
	O.T.P.S	\$ 124,900.00	\$ 112,158.00		\$ 112,158.00
	Capital	\$ 4,500.00	\$ 4,500.00		\$ 4,500.00
	Total - 5224 CDBG Admin	\$ 257,570.00	\$ 246,081.00	\$ -	\$ 246,081.00
5228 - CDBG Public Works	O.T.P.S	\$ 200,000.00	\$ -		\$ -
	Capital	\$ -	\$ 564,653.00	\$ (375,000.00)	\$ 189,653.00
	Total - 5228 - Public Works	\$ 200,000.00	\$ 564,653.00	\$ (375,000.00)	\$ 189,653.00
5301 - CDBG Home Repair Resource	O.T.P.S	\$ 207,845.00	\$ 359,376.00		\$ 359,376.00
	Total - 5301 CDBG Home Repair	\$ 207,845.00	\$ 359,376.00	\$ -	\$ 359,376.00
5303 - CDBG Housing Pres Office	Personal Services	\$ 417,923.00	\$ 417,923.00		\$ 417,923.00
	O.T.P.S	\$ 305,000.00	\$ 760,013.00	\$ (300,000.00)	\$ 460,013.00
	Capital	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00
	Total - 5303 CDBG Housing Pres Office	\$ 724,923.00	\$ 1,179,936.00	\$ (300,000.00)	\$ 879,936.00
5304 - CDBG Code Enforce	Personal Services	\$ 69,513.00	\$ 69,513.00		\$ 69,513.00
	O.T.P.S	\$ -	\$ -		\$ -
	Total - 5304 CDBG Code Enforce	\$ 69,513.00	\$ 69,513.00	\$ -	\$ 69,513.00
5306 - CDBG Neighbor	Personal Services	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00
	O.T.P.S	\$ -	\$ -		\$ -
	Total - 5306 Neighbor	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00
5309 - GIS	Personal Services	\$ 98,165.00	\$ 98,165.00		\$ 98,165.00
	O.T.P.S	\$ 5,000.00	\$ 900.00		\$ 900.00
	Capital	\$ 6,500.00	\$ 6,500.00		\$ 6,500.00
	Total - 5309 GIS	\$ 109,665.00	\$ 105,565.00	\$ -	\$ 105,565.00
8407 - Child Care	O.T.P.S	\$ 15,000.00	\$ 17,653.00	\$ 500.00	\$ 18,153.00
	Total - 8407 Child Care	\$ 15,000.00	\$ 17,653.00	\$ 500.00	\$ 18,153.00
Total Fund 208 - CDBG Budget		\$ 3,643,936.00	\$ 4,668,274.00	\$ (1,415,000.00)	\$ 3,253,274.00

That there be appropriated from the HOME PROGRAM FUND, FUND NO. 211

5503 - Home Admin	O.T.P.S	\$ 400,000.00	\$ 400,000.00	\$ (350,000.00)	\$ 50,000.00
	Total - 5503 Home Admin	\$ 400,000.00	\$ 400,000.00	\$ (350,000.00)	\$ 50,000.00
5505 - Home Program Income	O.T.P.S	\$ 122,000.00	\$ 154,447.00		\$ 154,447.00
	Total - 5505 Home Program Income	\$ 122,000.00	\$ 154,447.00	\$ -	\$ 154,447.00
Total Fund 211 - Home Program Budget		\$ 522,000.00	\$ 554,447.00	\$ (350,000.00)	\$ 204,447.00

That there be appropriated from the FEMA GRANT FUND, FUND NO. 212

7301 - Fire Admin	O.T.P.S		\$ 9,277.00		\$ 9,277.00
	Total - 7301 Fire Admin	\$ -	\$ 9,277.00	\$ -	\$ 9,277.00
7801 - Assistance to Firefighter	O.T.P.S	\$ -	\$ 29,091.00		\$ 29,091.00
	Total - 7801 Assistance to Firefighter	\$ -	\$ 29,091.00	\$ -	\$ 29,091.00
Total Fund 212 FEMA Grant		\$ -	\$ 38,368.00	\$ -	\$ 38,368.00

ORDINANCE NO. 206-2023
AN ORDINANCE AMENDING APPROPRIATIONS FOR THE
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CITY OF CLEVELAND HEIGHTS, OHIO
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
That there be appropriated from the <u>POLICE FACILITY IMPR. FUND, FUND NO. 213</u>					
7201 - Police Admin					
	O.T.P.S	\$ 25,000.00	\$ 25,000.00		\$ 25,000.00
	Capital	\$ -	\$ -		\$ -
	Total - 7201 Police Admin	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00
Total Fund 213 - Police Facility Budget		\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00
That there be appropriated from the <u>LOCAL PROGRAMMING FUND, FUND NO. 214</u>					
2108 - General Operations					
	O.T.P.S	\$ 74,086.00	\$ 74,086.00	\$ (2,000.00)	\$ 72,086.00
	Total - 2108 General Operations	\$ 74,086.00	\$ 74,086.00	\$ (2,000.00)	\$ 72,086.00
2201 - MIS					
	Capital	\$ 25,000.00	\$ 25,000.00	\$ 2,000.00	\$ 27,000.00
	Total - 2201 MIS	\$ 25,000.00	\$ 25,000.00	\$ 2,000.00	\$ 27,000.00
2502 - Public Relations					
	Personal Services	\$ 149,157.00	\$ 149,157.00	\$ (100,000.00)	\$ 49,157.00
	Total - 2502 Public Relations	\$ 149,157.00	\$ 149,157.00	\$ (100,000.00)	\$ 49,157.00
2601 - Cable TV Admin					
	Personal Services	\$ 27,000.00	\$ 27,000.00	\$ 18,500.00	\$ 45,500.00
	O.T.P.S	\$ 182,400.00	\$ 182,400.00		\$ 182,400.00
	Capital	\$ 70,000.00	\$ 70,000.00	\$ (31,000.00)	\$ 39,000.00
	Total - 2601 Cable TV Admin	\$ 279,400.00	\$ 279,400.00	\$ (12,500.00)	\$ 266,900.00
Total Fund 214 - Local Programming Budget		\$ 527,643.00	\$ 527,643.00	\$ (112,500.00)	\$ 415,143.00
That there be appropriated from the <u>CAIN PARK OPERATING FUND, FUND NO. 215</u>					
8408 - Ohio Arts Council					
	Personal Services	\$ -	\$ -		\$ -
	O.T.P.S	\$ -	\$ 106,565.00		\$ 106,565.00
	Total - 8408 - Ohio Arts Council	\$ -	\$ 106,565.00	\$ -	\$ 106,565.00
8901 - Cain Park Admin					
	Personal Services	\$ 248,126.00	\$ 96,426.00	\$ 45,000.00	\$ 141,426.00
	O.T.P.S	\$ 1,079,450.00	\$ 1,231,150.00	\$ 320,000.00	\$ 1,551,150.00
	Total - 8901 Cain Park Admin	\$ 1,327,576.00	\$ 1,327,576.00	\$ 365,000.00	\$ 1,692,576.00
8905 - Arts Festival					
	O.T.P.S	\$ 27,600.00	\$ 27,600.00	\$ 10,000.00	\$ 37,600.00
	Total - 8905 Arts Festival	\$ 27,600.00	\$ 27,600.00	\$ 10,000.00	\$ 37,600.00
8906 - Theater					
	Personal Services	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
	O.T.P.S	\$ 151,295.00	\$ 151,295.00	\$ 8,100.00	\$ 159,395.00
	Total - 8906 Theater	\$ 151,295.00	\$ 151,295.00	\$ 10,100.00	\$ 161,395.00
Total Fund 215 - Cain Park Budget		\$ 1,506,471.00	\$ 1,613,036.00	\$ 385,100.00	\$ 1,998,136.00
That there be appropriated from the <u>REC FACILITY IMPR. FUND, FUND NO. 216</u>					
3101 - Finance					
	Other Financing Sources	\$ 23,295.00	\$ 23,295.00		\$ 23,295.00
	Total - 3101 - Finance	\$ 23,295.00	\$ 23,295.00	\$ -	\$ 23,295.00
8301 - Park Maint. Admin					
	O.T.P.S	\$ 167,000.00	\$ 167,000.00	\$ 63,000.00	\$ 230,000.00
	Capital	\$ 685,000.00	\$ 685,000.00	\$ (30,000.00)	\$ 655,000.00
	Total - 8301 Park Maint. Admin	\$ 852,000.00	\$ 852,000.00	\$ 33,000.00	\$ 885,000.00
Total Fund 216 - Rec Facility Budget		\$ 875,295.00	\$ 875,295.00	\$ 33,000.00	\$ 908,295.00
That there be appropriated from the <u>INDIGENT DUI TREATMENT FUND, FUND NO. 221</u>					
9101 - Municipal Court					
	O.T.P.S	\$ 40,000.00	\$ 40,000.00		\$ 40,000.00
	Total - 9101 - Municipal Court	\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00
Total Fund 221 - Indigent DUI Treatment		\$ 40,000.00	\$ 40,000.00	\$ -	\$ 40,000.00

Exhibit 1

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CITY OF CLEVELAND HEIGHTS, OHIO
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Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
9101 - Municipal Court					
	Personal Services	\$ 10,191.00	\$ 10,191.00		\$ 10,191.00
	O.T.P.S	\$ 30,000.00	\$ 30,000.00		\$ 30,000.00
	Capital	\$ 20,000.00	\$ 20,000.00		\$ 20,000.00
	Total - 9101 - Municipal Court	\$ 60,191.00	\$ 60,191.00	\$ -	\$ 60,191.00
9102 - Municipal Court Grant					
	O.T.P.S	\$ -	\$ -	\$ 56,800.00	\$ 56,800.00
	Total - 9101 - Municipal Court Grant	\$ -	\$ -	\$ 56,800.00	\$ 56,800.00
Total Fund 222 - Muni Ct - Computerization		\$ 60,191.00	\$ 60,191.00	\$ 56,800.00	\$ 116,991.00
That there be appropriated from the <u>MUNI COURT SPECIAL PROJECTS FUND, FUND NO. 225</u>					
9101 - Municipal Court					
	Personal Services	\$ 14,008.00	\$ 14,008.00		\$ 14,008.00
	O.T.P.S	\$ 35,500.00	\$ 35,500.00	\$ 9,550.00	\$ 45,050.00
	Capital	\$ 75,000.00	\$ 75,000.00		\$ 75,000.00
	Total - 9101 - Municipal Court	\$ 124,508.00	\$ 124,508.00	\$ 9,550.00	\$ 134,058.00
Total Fund 225 - Muni Ct Special Projects		\$ 124,508.00	\$ 124,508.00	\$ 9,550.00	\$ 134,058.00
That there be appropriated from the <u>LEAD SAFE CUYAHOGA FUND, FUND NO. 226</u>					
5303 - CDBG Pres Office					
	Personal Services			\$ 35,000.00	\$ 35,000.00
	O.T.P.S	\$ 789,585.00	\$ 989,585.00	\$ (500,000.00)	\$ 489,585.00
	Total - 5303 CDBG Housing Pres Office	\$ 789,585.00	\$ 989,585.00	\$ (465,000.00)	\$ 524,585.00
Total Fund 226 - Lead Safe Cuyahoga Budget		\$ 789,585.00	\$ 989,585.00	\$ (465,000.00)	\$ 524,585.00
That there be appropriated from the <u>C.D.B.G. - COVID FUND, FUND NO. 228</u>					
5203- CDBG Admin Contracts					
	O.T.P.S.	\$ 193,035.00	\$ 193,039.00	\$ (175,000.00)	\$ 18,039.00
	Total - 5203 Admin Contract	\$ 193,035.00	\$ 193,039.00	\$ (175,000.00)	\$ 18,039.00
5220 - CDBG Office on Aging			\$ -		\$ -
	O.T.P.S.	\$ 50,000.00	\$ 50,000.00	\$ (50,000.00)	\$ -
	Total - 5220 CDBG Office on Aging	\$ 50,000.00	\$ 50,000.00	\$ (50,000.00)	\$ -
5222 - Economic Development					
	O.T.P.S	\$ 290,000.00	\$ 290,000.00	\$ (175,000.00)	\$ 115,000.00
	Total - 5222 Economic Development	\$ 290,000.00	\$ 290,000.00	\$ (175,000.00)	\$ 115,000.00
5224- - CDBG Admin					
	Personal Services	\$ -	\$ -	\$ 11,439.00	\$ 11,439.00
	O.T.P.S	\$ 29,000.00	\$ 29,000.00	\$ (11,439.00)	\$ 17,561.00
	Total - 5224 CDBG Admin	\$ 29,000.00	\$ 29,000.00	\$ -	\$ 29,000.00
Total Fund 228 - CDBG Covid Budget		\$ 562,035.00	\$ 562,039.00	\$ (400,000.00)	\$ 162,039.00
That there be appropriated from the <u>STREET LIGHTING FUND, FUND NO. 230</u>					
3101 - Finance					
	O.T.P.S	\$ 10,500.00	\$ 10,500.00		\$ 10,500.00
	Total - 3101 Finance	\$ 10,500.00	\$ 10,500.00	\$ -	\$ 10,500.00
6211 - Traffic Signals & Lights					
	O.T.P.S	\$ 681,000.00	\$ 681,000.00	\$ 400,000.00	\$ 1,081,000.00
	Total - 8301 Park Maint. Admin	\$ 681,000.00	\$ 681,000.00	\$ 400,000.00	\$ 1,081,000.00
Total Fund 230 - Street Lighting Budget		\$ 691,500.00	\$ 691,500.00	\$ 400,000.00	\$ 1,091,500.00
That there be appropriated from the <u>TREE FUND, FUND NO. 231</u>					
310Z - Operating Transfers					
	Other Financing Uses	\$ 17,455.00	\$ 17,455.00		\$ 17,455.00
	Total - 8301 Park Maint. Admin	\$ 17,455.00	\$ 17,455.00	\$ -	\$ 17,455.00
8801 - Forestry					
	Personal Services	\$ 825,792.00	\$ 825,792.00	\$ (200,000.00)	\$ 625,792.00
	O.T.P.S	\$ 375,554.00	\$ 375,554.00		\$ 375,554.00
	Capital	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00
	Total - 8801 Forestry	\$ 1,203,346.00	\$ 1,203,346.00	\$ (200,000.00)	\$ 1,003,346.00
Total Fund 231 - Tree Budget		\$ 1,220,801.00	\$ 1,220,801.00	\$ (200,000.00)	\$ 1,020,801.00

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Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
That there be appropriated from the <u>POLICE PENSION FUND, FUND NO. 232</u>					
7201 - Police Pension					
	Personal Services	\$ 1,512,244.00	\$ 1,512,244.00		\$ 1,512,244.00
	Total 7201 - Police Pension	\$ 1,512,244.00	\$ 1,512,244.00	\$ -	\$ 1,512,244.00
7210- Law Enforcement Grant					
	Personal Services	\$ -	\$ 64,000.00		\$ 64,000.00
	Total 7201 - Police Pension	\$ -	\$ 64,000.00	\$ -	\$ 64,000.00
Total Fund 232 - Police Pension Budget		\$ 1,512,244.00	\$ 1,576,244.00	\$ -	\$ 1,576,244.00
That there be appropriated from the <u>FIRE PENSION FUND, FUND NO. 233</u>					
7301 - Fire Pension					
	Personal Services	\$ 1,764,663.00	\$ 1,764,663.00		\$ 1,764,663.00
	Total 7301 - Fire Pension	\$ 1,764,663.00	\$ 1,764,663.00	\$ -	\$ 1,764,663.00
Total Fund 232 - Fire Pension Budget		\$ 1,764,663.00	\$ 1,764,663.00	\$ -	\$ 1,764,663.00
That there be appropriated from the <u>EARNED BENEFITS FUND, FUND NO. 234</u>					
2108 - General Operations					
	Personal Services	\$ 400,000.00	\$ 400,000.00		\$ 400,000.00
	Total 7301 - Fire Pension	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00
Total Fund 234 - Earned Benefits Budget		\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00
That there be appropriated from the <u>FEDERAL MISCELLANEUOS GRANT FUND, FUND NO. 240</u>					
5101 - Planning					
	O.T.P.S.	\$ 200,000.00	\$ 200,000.00	\$ (200,000.00)	\$ -
	Total - 5101 Planning	\$ 200,000.00	\$ 200,000.00	\$ (200,000.00)	\$ -
7201- Police Admin					
	Personal Services	\$ -	\$ 20,000.00	\$ (20,000.00)	\$ -
	Total - 7201 Police Admin	\$ -	\$ 20,000.00	\$ (20,000.00)	\$ -
Total Fund 240 - Fed Misc Grants		\$ 200,000.00	\$ 220,000.00	\$ (220,000.00)	\$ -
That there be appropriated from the <u>LOCAL FISCAL RECOVERY FUND, FUND NO. 241</u>					
2108 - General Operations					
	O.T.P.S	\$ 19,000,000.00	\$ 17,177,495.00	\$ (16,750,000.00)	\$ 427,495.00
	Total - 2108 - General Operations	\$ 19,000,000.00	\$ 17,177,495.00	\$ (16,750,000.00)	\$ 427,495.00
2201 - MIS					
	Capital	\$ 400,000.00	\$ 400,000.00		\$ 400,000.00
	Total - 2201 MIS	\$ 400,000.00	\$ 400,000.00	\$ -	\$ 400,000.00
6205 - Sewer Maint					
	Capital	\$ 6,800,000.00	\$ 6,800,000.00	\$ (1,500,000.00)	\$ 5,300,000.00
	Total - 6205 Sewer Maint	\$ 6,800,000.00	\$ 6,800,000.00	\$ (1,500,000.00)	\$ 5,300,000.00
7201 - Police Admin					
	Capital	\$ 200,000.00	\$ 200,000.00		\$ 200,000.00
	Total - 7201 Police Admin	\$ 200,000.00	\$ 200,000.00	\$ -	\$ 200,000.00
7301 - Fire Admin					
	Capital	\$ 340,000.00	\$ 742,218.00	\$ -	\$ 742,218.00
	Total 7301 Fire Ad,in	\$ 340,000.00	\$ 742,218.00	\$ -	\$ 742,218.00
8411 - Comm Center Admin					
	Capital	\$ -	\$ 1,800,000.00		\$ 1,800,000.00
	Total - 8411 Comm Center Admin	\$ -	\$ 1,800,000.00	\$ -	\$ 1,800,000.00
Total Fund 241 - Local Fiscal Recovery Budget		\$ 26,740,000.00	\$ 27,119,713.00	\$ (18,250,000.00)	\$ 8,869,713.00
That there be appropriated from the <u>NOPEC FUND, FUND NO. 244</u>					
2108 - General Operations					
	O.T.P.S	\$ -	\$ 28,500.00	\$ (870.00)	\$ 27,630.00
	Total - 2108 - General Operations	\$ -	\$ 28,500.00	\$ (870.00)	\$ 27,630.00
7201 - Polce Admin					
	Capital	\$ -	\$ 41,000.00	\$ (2,250.00)	\$ 38,750.00
	Total 7201 Police Admin	\$ -	\$ 41,000.00	\$ (2,250.00)	\$ 38,750.00

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CITY OF CLEVELAND HEIGHTS, OHIO
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Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
7301 - Fire Admin					
	Capital	\$ -	\$ 105,000.00	\$ (24,793.00)	\$ 80,207.00
	Total 7301 Fire Admin	\$ -	\$ 105,000.00	\$ (24,793.00)	\$ 80,207.00
8401 - Parks&Rec					
	Capital	\$ -	\$ 60,000.00	\$ 19,455.00	\$ 79,455.00
	Total 8401 Parks & Rec	\$ -	\$ 60,000.00	\$ 19,455.00	\$ 79,455.00
Total Fund 241 - Local Fiscal Recovery Budget		\$ -	\$ 234,500.00	\$ (8,458.00)	\$ 226,042.00
That there be appropriated from the TOP-OF-THE-HILL TIF FUND, FUND NO. 260					
3101 - Finance					
	O.T.P.S.	\$ -	\$ 516,964.00		\$ 516,964.00
	Total - 3101 Finance	\$ -	\$ 516,964.00	\$ -	\$ 516,964.00
Total Fund 261 - Cedar Lee & Meadowbrook TIF Budget		\$ -	\$ 516,964.00	\$ -	\$ 516,964.00
That there be appropriated from the CEDAR LEE & MEADOWBROOK TIF FUND, FUND NO. 261					
3101 - Finance					
	O.T.P.S.	\$ -	\$ 10,182,969.00		\$ 10,182,969.00
	Total - 3101 Finance	\$ -	\$ 10,182,969.00	\$ -	\$ 10,182,969.00
Total Fund 261 - Cedar Lee & Meadowbrook TIF Budget		\$ -	\$ 10,182,969.00	\$ -	\$ 10,182,969.00
That there be appropriated from the G.O. BOND RETIREMENT FUND, FUND NO. 301					
3101 - Finance					
	O.T.P.S.	\$ 1,580,114.00	\$ 1,580,114.00		\$ 1,580,114.00
	Total - 3101 Finance	\$ 1,580,114.00	\$ 1,580,114.00	\$ -	\$ 1,580,114.00
Total Fund 301 - GO Bond Retirement Budget		\$ 1,580,114.00	\$ 1,580,114.00	\$ -	\$ 1,580,114.00
That there be appropriated from the FINANCED CAPITAL PROJECTS FUND, FUND NO. 402					
2108 - General Operations					
	Capital	\$ -	\$ 150,000.00		\$ 150,000.00
	Total - 2108 - General Operations	\$ -	\$ 150,000.00	\$ -	\$ 150,000.00
2101 - Mayor					
	Capital	\$ -	\$ 39,471.00		\$ 39,471.00
	Total - 2201 Mayor	\$ -	\$ 39,471.00	\$ -	\$ 39,471.00
2201 - Management Info Serv.					
	Capital	\$ 522,000.00	\$ 522,000.00	\$ -	\$ 522,000.00
	Total - 2201 Management Info Services	\$ 522,000.00	\$ 522,000.00	\$ -	\$ 522,000.00
3101 - Finance					
	Capital	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00
	Total - 3101 - Finance	\$ -	\$ -	\$ 1,200.00	\$ 1,200.00
5101 - Planning					
	Capital	\$ 350,000.00	\$ 418,328.00	\$ 14,000.00	\$ 432,328.00
	Total 5101 Planning	\$ 350,000.00	\$ 418,328.00	\$ 14,000.00	\$ 432,328.00
6201 - DPW					
	Capital	\$ 420,000.00	\$ 1,251,835.00		\$ 1,251,835.00
	Total - 6201 DPW	\$ 420,000.00	\$ 1,251,835.00	\$ -	\$ 1,251,835.00
7201 - Police Admin					
	Capital	\$ 40,000.00	\$ 47,110.00		\$ 47,110.00
	Total 7201 Police Admin	\$ 40,000.00	\$ 47,110.00	\$ -	\$ 47,110.00
8201 - Public Property					
	Capital	\$ 235,000.00	\$ 574,400.00	\$ 565.00	\$ 574,965.00
	Total - 8201 Public Property	\$ 235,000.00	\$ 574,400.00	\$ 565.00	\$ 574,965.00
Total Fund 402 - Finance Capital Projects Budget		\$ 1,567,000.00	\$ 3,003,144.00	\$ 15,765.00	\$ 3,018,909.00
That there be appropriated from the ECONOMIC DEVELOPMENT FUND, FUND NO. 411					
5101 - Planning					
	O.T.P.S.	\$ 312,000.00	\$ 312,000.00	\$ (271,300.00)	\$ 40,700.00
	Capital	\$ 7,334.00	\$ 7,334.00		\$ 7,334.00
	Total - 5101 Planning	\$ 319,334.00	\$ 319,334.00	\$ (271,300.00)	\$ 48,034.00
Total Fund 411 - Economic Development Budget		\$ 319,334.00	\$ 319,334.00	\$ (271,300.00)	\$ 48,034.00

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Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
That there be appropriated from the <u>CITY HALL MAINT. & REPAIR FUND, FUND NO. 412</u>					
2102 - City Hall Maint Repair					
	O.T.P.S.	\$ 15,000.00	\$ 15,000.00		\$ 15,000.00
	Total - 2102 City Hall Maint	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
Total Fund 412 - City Hall Maint & Repair Budget		\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00
That there be appropriated from the <u>REFUSE CAPITAL FUND, FUND NO. 416</u>					
6203 - Refuse Collect					
	O.T.P.S.			\$ 500.00	\$ 500.00
	Capital	\$ 380,000.00	\$ 380,000.00		\$ 380,000.00
	Total - 6203 Refuse Collect	\$ 380,000.00	\$ 380,000.00	\$ 500.00	\$ 380,500.00
Total Fund 416 - Refuse Capital Budget		\$ 380,000.00	\$ 380,000.00	\$ 500.00	\$ 380,500.00
That there be appropriated from the <u>WATER ADMINISTRATION FUND, FUND NO. 601</u>					
6301 - Water Admin					
	O.T.P.S.	\$ 500.00	\$ 500.00		\$ 500.00
	Total - 6301 - Water Admin	\$ 500.00	\$ 500.00	\$ -	\$ 500.00
6302 - Water Distribution					
	O.T.P.S.	\$ -	\$ -		\$ -
	Capital	\$ 1,305,500.00	\$ 1,305,500.00	\$ (225,000.00)	\$ 1,080,500.00
	Total - 6302 - Water Distrib	\$ 1,305,500.00	\$ 1,305,500.00	\$ (225,000.00)	\$ 1,080,500.00
6314 - Runnymede					
	O.T.P.S.	\$ 20,207.00	\$ 20,207.00		\$ 20,207.00
	Total - 6314 - Runnmede	\$ 20,207.00	\$ 20,207.00	\$ -	\$ 20,207.00
6326 - Cedar Water					
	O.T.P.S.	\$ 47,044.00	\$ 47,044.00		\$ 47,044.00
	Total - 6326 Cedar Water	\$ 47,044.00	\$ 47,044.00	\$ -	\$ 47,044.00
Total Fund 601 - Water Administration Budget		\$ 1,373,251.00	\$ 1,373,251.00	\$ (225,000.00)	\$ 1,148,251.00
That there be appropriated from the <u>SEWERAGE FUND, FUND NO. 602</u>					
6205 - Sewer Maint					
	Personal Services	\$ 1,498,645.00	\$ 1,499,402.00		\$ 1,499,402.00
	O.T.P.S.	\$ 946,150.00	\$ 946,150.00	\$ (125,000.00)	\$ 821,150.00
	Capital	\$ 5,151,041.00	\$ 5,151,041.00	\$ (1,400,000.00)	\$ 3,751,041.00
	Other Financing Sources	\$ 12,000.00	\$ 12,000.00	\$ 10,000.00	\$ 22,000.00
	Total - 6205 - Sewer Maint	\$ 7,607,836.00	\$ 7,608,593.00	\$ (1,515,000.00)	\$ 6,093,593.00
6301 - Water Admin					
	O.T.P.S.	\$ 8,000.00	\$ 8,000.00	\$ 9,500.00	\$ 17,500.00
	Total - 6301 - Water Admin	\$ 8,000.00	\$ 8,000.00	\$ 9,500.00	\$ 17,500.00
6312 - Meadowbrook					
	O.T.P.S.	\$ 8,522.00	\$ 8,522.00		\$ 8,522.00
	Total - 6312 - Meadowbrook	\$ 8,522.00	\$ 8,522.00	\$ -	\$ 8,522.00
6326 - Cedar Water					
	O.T.P.S.	\$ 4,267.00	\$ 4,267.00		\$ 4,267.00
	Total - 6326 Cedar Water	\$ 4,267.00	\$ 4,267.00	\$ -	\$ 4,267.00
6327 - Demmington Sewer					
	O.T.P.S.	\$ 38,240.00	\$ 38,240.00		\$ 38,240.00
	Total - 6327 Demington	\$ 38,240.00	\$ 38,240.00	\$ -	\$ 38,240.00
Total Fund 602 - Sewer Budget		\$ 7,666,865.00	\$ 7,667,622.00	\$ (1,505,500.00)	\$ 6,162,122.00
That there be appropriated from the <u>PARKING FUND, FUND NO. 603</u>					
6210 - Parking Dept					
	O.T.P.S.	\$ 1,011,525.00	\$ 1,013,025.00	\$ (100,000.00)	\$ 913,025.00
	Other Financing Uses	\$ -	\$ 800.00	\$ 1,500.00	\$ 2,300.00
	Total - 6210 Parking Dept	\$ 1,011,525.00	\$ 1,013,825.00	\$ (98,500.00)	\$ 915,325.00
Total Fund 603 - Parking Budget		\$ 1,011,525.00	\$ 1,013,825.00	\$ (98,500.00)	\$ 915,325.00

Exhibit 1

ORDINANCE NO. 206-2023
AN ORDINANCE AMENDING APPROPRIATIONS FOR THE
CURRENT EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF CLEVELAND HEIGHTS, OHIO
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
That there be appropriated from the <u>REFUSE FUND, FUND NO. 605</u>					
6203 - Refuse Collect					
	Personal Services	\$ 2,565,458.00	\$ 2,565,458.00	\$ (150,000.00)	\$ 2,415,458.00
	O.T.P.S.	\$ 1,329,218.00	\$ 1,329,218.00	\$ 49,000.00	\$ 1,378,218.00
	Capital	\$ 33,000.00	\$ 33,000.00		\$ 33,000.00
	Total - 6203 Refuse Collect	\$ 3,927,676.00	\$ 3,927,676.00	\$ (101,000.00)	\$ 3,826,676.00
Total Fund 605 - Refuse Budget		\$ 3,927,676.00	\$ 3,927,676.00	\$ (101,000.00)	\$ 3,826,676.00
That there be appropriated from the <u>ALS AMBULANCE SERVICES FUND, FUND NO. 606</u>					
7304 - Ambulance Services					
	Personal Services	\$ 434,487.00	\$ 434,487.00	\$ 161,000.00	\$ 595,487.00
	O.T.P.S.	\$ 355,150.00	\$ 358,150.00		\$ 358,150.00
	Capital	\$ 296,600.00	\$ 296,600.00	\$ 96,000.00	\$ 392,600.00
	Total - 7304 Ambulance Services	\$ 1,086,237.00	\$ 1,089,237.00	\$ 257,000.00	\$ 1,346,237.00
Total Fund 606 - ALS Ambulance Services Budget		\$ 1,086,237.00	\$ 1,089,237.00	\$ 257,000.00	\$ 1,346,237.00
That there be appropriated from the <u>HOSPITALIZATION SELF-INS FUND, FUND NO. 701</u>					
3101 - Finance					
	Personal Services	\$ 7,000,000.00	\$ 7,000,000.00	\$ 300,000.00	\$ 7,300,000.00
	Total - 3101 Finance	\$ 7,000,000.00	\$ 7,000,000.00	\$ 300,000.00	\$ 7,300,000.00
Total Fund 701 Hospitalization Budget		\$ 7,000,000.00	\$ 7,000,000.00	\$ 300,000.00	\$ 7,300,000.00
That there be appropriated from the <u>OFFICE ON AGING FUND, FUND NO. 804</u>					
8501 - Off On Aging Admin					
	O.T.P.S.	\$ 7,430.00	\$ 7,430.00	\$ (3,000.00)	\$ 4,430.00
	Total - 8501 - Off On Agin Admin	\$ 7,430.00	\$ 7,430.00	\$ (3,000.00)	\$ 4,430.00
8502 - Off On Aging Computer					
	O.T.P.S.	\$ 5,000.00	\$ 5,000.00	\$ (4,000.00)	\$ 1,000.00
	Capital	\$ 3,000.00	\$ 3,000.00	\$ (3,000.00)	\$ -
	Total - 8501 - Off On Agin Computer	\$ 8,000.00	\$ 8,000.00	\$ (7,000.00)	\$ 1,000.00
Total Fund 804 Office on Aging Budget		\$ 15,430.00	\$ 15,430.00	\$ (10,000.00)	\$ 5,430.00
That there be appropriated from the <u>YOUTH RECREATION FUND, FUND NO. 808</u>					
8101 - Community Services Admin					
	Other Financing Uses	\$ 5,000.00	\$ 5,000.00	\$ (5,000.00)	\$ -
	Total - 89101 Community Services Admi	\$ 5,000.00	\$ 5,000.00	\$ (5,000.00)	\$ -
Total Fund 808 Youth RecreationsBudget		\$ 5,000.00	\$ 5,000.00	\$ (5,000.00)	\$ -
That there be appropriated from the <u>JUVENILE DIVERSION PROG FUND, FUND NO. 811</u>					
7209 - Junenile Diversion					
	O.T.P.S.	\$ 10,000.00	\$ 10,000.00	\$ (5,000.00)	\$ 5,000.00
	Total - 7209 Juvenile Diversion	\$ 10,000.00	\$ 10,000.00	\$ (5,000.00)	\$ 5,000.00
Total Fund 811 Juvenile Diversion		\$ 10,000.00	\$ 10,000.00	\$ (5,000.00)	\$ 5,000.00
That there be appropriated from the <u>FLEXIBLE SPENDING , FUND NO. 850</u>					
3101 - Finance					
	Personal Services	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00
	Total - 3101 Finance	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00
Total Fund 850 Flexible Spending		\$ -	\$ -	\$ 120,000.00	\$ 120,000.00
That there be appropriated from the <u>SALES TAX FUND, FUND NO. 857</u>					
3101 - Finance					
	Other Financing Uses	\$ 250.00	\$ 250.00		\$ 250.00
	Total - 3101 Finance	\$ 250.00	\$ 250.00	\$ -	\$ 250.00
Total Fund 857 Sales Tax Budget		\$ 250.00	\$ 250.00	\$ -	\$ 250.00

Exhibit 1

ORDINANCE NO. 206-2023
AN ORDINANCE AMENDING APPROPRIATIONS FOR THE
CURRENT EXPENSES AND OTHER EXPENDITURES OF THE
CITY OF CLEVELAND HEIGHTS, OHIO
FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

Department	Object	Original	November's Budget as of as of 11/20/2023 Ord#185-2023	December's Budget Adjustment Ord. #206-2023	Amended Budget
That there be appropriated from the MISCELLANEOUS AGENCY FUND, FUND NO. 858					
3105 - Unclaimed Money					
	Other Financing Uses	\$ 20,000.00	\$ 20,000.00		\$ 20,000.00
	Total - 3105 Unclaimed Money	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00
7201 - Police Admin					
	O.T.P.S.	\$ 60,000.00	\$ 60,000.00		\$ 60,000.00
	Total - 7201 Police Admin	\$ 60,000.00	\$ 60,000.00	\$ -	\$ 60,000.00
7301 - Fire Admin					
	Other Financing Uses	\$ -	\$ -	\$ 85,000.00	\$ 85,000.00
	Total - 7301 Fire Admin	\$ -	\$ -	\$ 85,000.00	\$ 85,000.00
7401 - Building Services					
	Other Financing Uses	\$ 12,000.00	\$ 72,000.00		\$ 72,000.00
	Total - 7401 Building Services	\$ 12,000.00	\$ 72,000.00	\$ -	\$ 72,000.00
7402 - Housing Inspections					
	Other Financing Uses	\$ 350,000.00	\$ 350,000.00	\$ 20,000.00	\$ 370,000.00
	Total - 7201 Police Admin	\$ 350,000.00	\$ 350,000.00	\$ 20,000.00	\$ 370,000.00
8409 - Sports Program					
	Other Financing Uses	\$ -	\$ -	\$ 630.00	\$ 630.00
	Total - 8409 - Sports Program	\$ -	\$ -	\$ 630.00	\$ 630.00
8411 - Community Center					
	Other Financing Uses	\$ -	\$ -	\$ 695.00	\$ 695.00
	Total - 8411 Community Center	\$ -	\$ -	\$ 695.00	\$ 695.00
Total Fund 858 Misc. Agency Budget		\$ 442,000.00	\$ 502,000.00	\$ 106,325.00	\$ 608,325.00
Total 2023 Budget		\$ 123,661,800.00	\$ 140,358,275.00	\$ (8,905,219.00)	\$ 131,453,056.00



MEMORANDUM

To: Mayor Seren and Members of City Council

From: William R. Hanna, Director of Law
Andy Unetic, Director of Finance

Date: December 19, 2023

Subject: Overview of Changes to Municipal Income Tax Ordinance required under HB 33 (state budget bill)

Below is an overview of some of the changes to municipal income tax ordinances that are required by the state budget bill, HB 33, which are reflected in the text that is underlined or interlineated in Ordinance 2023-53. Those changes must take effect no later than January 1, 2024. The City will notify RITA of the changes before December 31, 2023.

Late Filing Penalties Reduced

Late filers are subject to a maximum \$25 penalty regarding returns for tax years ending on or after January 1, 2023, rather than \$25/month up to \$150 under prior law, and there is no penalty for a first-time failure to timely file.

Notice prohibited during Extended Return Period

If an extension has been obtained by a taxpayer, a municipality can be penalized (by payment of reimbursement to the taxpayer up to \$150 for the cost of responding) for sending the taxpayer an notice before the return would have been due in accordance with the extension.

Seven-Month Automatic Extension

A seven-month automatic extension will now be granted to businesses with a valid six-month federal extension on file. Beginning with tax years ending on or after January 1, 2023, businesses will now have an additional 30 days to file their municipal net profit income tax returns.

Remote Worker Alternative Apportionment Election

Businesses that have remote workers can elect to use an alternative apportionment method for net profit filings, by apportioning net profits to the employer's reporting city instead of the remote employee's residence city.

- This provision is not retroactive—i.e., does not apply to prior tax years. Taxpayers should continue to report workplace wages for purposes of the net profit return until this election becomes active beginning in tax years ending after 2023.
- Employer withholding rules are not changed; this is only an alternative apportionment election as it relates to a business' net profit tax return.

Municipal Income Tax for Minors

Taxpayers under the age of 18 will no longer be liable for municipal income tax, as of tax years beginning on or after January 1, 2024. NOTE: Cleveland Heights already exempts income earned by persons under 18, under Section 158.02(c)(12)(O).

Proposed: 12/21/2023

ORDINANCE NO. 207-2023(AS), *First Reading*

By Mayor Seren

An Ordinance amending Chapter 158 of Title Nine of the Administrative Code of the Codified Ordinances of the City of Cleveland Heights regarding municipal income tax to adopt updates to conform to House Bill 33; and declaring the necessity that this legislation become immediately effective as an emergency measure.

WHEREAS, the Home Rule Amendment of the Ohio Constitution, Article XVIII, Section 3, provides that “Municipalities shall have authority to exercise all powers of local self-government,” and the municipal taxing power is one of such powers of local self-government delegated by the people of the State to the people of municipalities; and

WHEREAS, Article XIII, Section 6 of the Ohio Constitution provides that the General Assembly may restrict a municipality’s power of taxation to the extent necessary to prevent abuse of such power, and Article XVIII, Section 13 of the Ohio Constitution states that “laws may be passed to limit the powers of municipalities to levy taxes and incur debts for local purposes;” and

WHEREAS, Amended Substitute House Bill 33, the State of Ohio’s biennial operating budget bill for 2024-2024, which was passed by the General Assembly on June 30, 2023 and signed into law by Governor Mike DeWine on July 3, 2023, contains several changes to the Ohio municipal income tax which need to be adopted by municipalities as amendments to their existing income tax ordinances.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Cleveland Heights, Ohio, that:

Section 1. Chapter 158 of Title Nine of the Administrative Code of the Codified Ordinances of the City of Cleveland Heights shall be and hereby is amended only as to the provisions set forth below to hereafter provide as follows:

158.03 IMPOSITION OF TAX.

The income tax levied by the City at a rate of two and one quarter percent (2.25%) is levied on the Municipal Taxable Income of every person residing in and/or earning and/or receiving income in the City.

Businesses.

(f) This Subsection applies to any taxpayer engaged in a business or profession in the City, unless the taxpayer is an individual who resides in the City or the taxpayer is

ORDINANCE NO. 207-2023(AS)

an individual who resides in the City or the taxpayer is an electric company, combined company, or telephone company that is subject to and required to file reports under Chapter 5745 of the O.R.C.

(1) Except as otherwise provided in Subsection (f)(2) **and (g)** herein, net profit from a business or profession conducted both within and without the boundaries of the City shall be considered as having a taxable situs in the City for purposes of municipal income taxation in the same proportion as the average ratio of the following:

(A) The average original cost of the real property and tangible personal property owned or used by the taxpayer in the business or profession in the City during the taxable period to the average original cost of all of the real and tangible personal property owned or used by the taxpayer in the business or profession during the same period, wherever situated.

As used in the preceding paragraph, tangible personal or real property shall include property rented or leased by the taxpayer and the value of such property shall be determined by multiplying the annual rental thereon by eight;

(B) Wages, salaries, and other compensation paid during the taxable period to individuals employed in the business or profession for services performed in the City to wages, salaries, and other compensation paid during the same period to individuals employed in the business or profession, wherever the individual's services are performed, excluding compensation from which taxes are not required to be withheld under Section 158.04(c);

(C) Total gross receipts of the business or profession from sales and rentals made and services performed during the taxable period in the City to total gross receipts of the business or profession during the same period from sales, rentals, and services, wherever made or performed.

(2) (A) If the apportionment factors described in Subsection (f)(1) herein do not fairly represent the extent of a taxpayer's business activity in the City the taxpayer may request, or the Tax Administrator of the City may require, that the taxpayer use, with respect to all or any portion of the income of the taxpayer, an alternative apportionment method involving one or more of the following:

- (i) Separate accounting;
- (ii) The exclusion of one or more of the factors;
- (iii) The inclusion of one or more additional factors that would provide for a more fair apportionment of the income of the taxpayer to the municipal corporation;
- (iv) A modification of one or more of the factors.

ORDINANCE NO. 207-2023(AS)

(B) A taxpayer request to use an alternative apportionment method shall be in writing and shall accompany a tax return, timely filed appeal of an assessment, or timely filed amended tax return. The taxpayer may use the requested alternative method unless the Tax Administrator denies the request in an assessment issued within the period prescribed by Section 158.12(a).

(C) The Tax Administrator may require a taxpayer to use an alternative apportionment method as described in Subsection (f)(2)(A) herein, but only by issuing an assessment to the taxpayer within the period prescribed by Section 158.12(a).

(D) Nothing in Subsection (f)(2) herein nullifies or otherwise affects any alternative apportionment arrangement approved by the Tax Administrator or otherwise agreed upon by both the Tax Administrator and taxpayer before January 1, 2016.

(3) As used in Subsection (f)(1)(B) herein, "wages, salaries, and other compensation" includes only wages, salaries, or other compensation paid to an employee for services performed at any of the following locations:

(A) A location that is owned, controlled, or used by, rented to, or under the possession of one of the following:

(i) The employer;

(ii) A vendor, customer, client, or patient of the employer, or a related member of such a vendor, customer, client, or patient;

(iii) A vendor, customer, client, or patient of a person described in Subsection (f)(3)(A)(ii) herein, or a related member of such a vendor, customer, client, or patient.

(B) Any location at which a trial, appeal, hearing, investigation, inquiry, review, court-martial, or similar administrative, judicial, or legislative matter or proceeding is being conducted, provided that the compensation is paid for services performed for, or on behalf of, the employer or that the employee's presence at the location directly or indirectly benefits the employer;

(C) Any other location, if the Tax Administrator determines that the employer directed the employee to perform the services at the other location in lieu of a location described in Subsections (f)(3)(A) or (B) herein solely in order to avoid or reduce the employer's municipal income tax liability. If the Tax Administrator makes such a determination, the employer may dispute the determination by establishing, by a preponderance of the evidence, that the Tax Administrator's determination was unreasonable.

(4) For the purposes of Subsection (f)(1)(C) herein, **and except as provided in division (g) of this section,** receipts from sales and rentals made and services performed shall be situated to a municipal corporation as follows:

ORDINANCE NO. 207-2023(AS)

(A) Gross receipts from the sale of tangible personal property shall be situated to the municipal corporation in which the sale originated. For the purposes of this Section, a sale of property originates in the City if, regardless of where title passes, the property meets any of the following criteria:

(i) The property is shipped to or delivered within the City from a stock of goods located within the City of Cleveland Heights.

(ii) The property is delivered within the City from a location outside the City provided the taxpayer is regularly engaged through its own employees in the solicitation or promotion of sales within the City and the sales result from such solicitation or promotion.

(iii) The property is shipped from a place within the City to purchasers outside the City, provided that the taxpayer is not, through its own employees, regularly engaged in the solicitation or promotion of sales at the place where delivery is made.

(B) Gross receipts from the sale of services shall be situated to the City to the extent that such services are performed in the City.

(C) To the extent included in income, gross receipts from the sale of real property located in the City shall be situated to the City.

(D) To the extent included in income, gross receipts from rents and royalties from real property located in the City shall be situated to the City.

(E) Gross receipts from rents and royalties from tangible personal property shall be situated to the City based upon the extent to which the tangible personal property is used in the City.

(5) The net profit received by an individual taxpayer from the rental of real estate owned directly by the individual, or by a disregarded entity owned by the individual, shall be subject to the City tax only if the property generating the net profit is located in the City or if the individual taxpayer that receives the net profit is a resident of the City. The City shall allow such taxpayers to elect to use separate accounting for the purpose of calculating net profit situated under this Section to the municipal corporation in which the property is located.

(6) (A) Commissions received by a real estate agent or broker relating to the sale, purchase, or lease of real estate shall be situated to the municipal corporation in which the real estate is located. Net profit reported by the real estate agent or broker shall be allocated to the City, if applicable, based upon the ratio of the commissions the agent or broker received from the sale, purchase, or lease of real estate located in the City to the commissions received from the sale, purchase, or lease of real estate everywhere in the taxable year.

(B) An individual who is a resident of the City shall report the individual's net profit from all real estate activity on the individual's annual tax return for the City. The individual may claim a credit for taxes the individual paid on such net profit to another municipal corporation to the extent that such a credit is allowed under the City income tax chapter.

(7) When calculating the ratios described in Subsection (f)(1) herein for the purposes of that subsection, the owner of a disregarded entity shall include in the owner's ratios the property, payroll, and gross receipts of such disregarded entity.

(8) Left intentionally blank.

(9) Intentionally left blank.

(g)(1) As used in this division:

(A) "Qualifying remote employee or owner" means an individual who is an employee of a taxpayer or who is a partner or member holding an ownership interest in a taxpayer that is treated as a partnership for federal income tax purposes, provided that the individual meets both of the following criteria:

(i) The taxpayer has assigned the individual to a qualifying reporting location.

(ii) The individual is permitted or required to perform services for the taxpayer at a qualifying remote work location.

(B) "Qualifying remote work location" means a permanent or temporary location at which an employee or owner chooses or is required to perform services for the taxpayer, other than a reporting location of the taxpayer or any other location owned or controlled by a customer or client of the taxpayer. "Qualifying remote work location" may include the residence of an employee or owner and may be located outside of a municipal corporation that imposes an income tax in accordance with this chapter. An employee or owner may have more than one qualifying remote work location during a taxable year.

(C) "Reporting location" means either of the following:

(i) A permanent or temporary place of doing business, such as an office, warehouse, storefront, construction site, or similar location, that is owned or controlled directly or indirectly by the taxpayer;

(ii) Any location in this state owned or controlled by a customer or client of the taxpayer, provided that the taxpayer is required to withhold taxes under Section 158.04 of this Chapter, on qualifying wages paid to an employee for the performance of personal services at that location.

(D) "Qualifying reporting location" means one of the following:

(i) The reporting location in this state at which an employee or owner performs services for the taxpayer on a regular or periodic basis during the taxable year;

(ii) If no reporting location exists in this state for an employee or owner under division (g)(1)(D)(i) of this section, the reporting location in this state at which the employee's or owner's supervisor regularly or periodically reports during the taxable year;

(iii) If no reporting location exists in this state for an employee or owner under division (g)(1)(D)(i) or (ii) of this section, the location that the taxpayer otherwise assigns as the employee's or owner's qualifying reporting location, provided the assignment is made in good faith and is recorded and maintained in the taxpayer's business records. A taxpayer may change the qualifying reporting location designated for an employee or owner under this division at any time.

(2) For tax years ending on or after December 31, 2023, a taxpayer may elect to apply the provisions of this division to the apportionment of its net profit from a business or profession. For taxpayers that make this election, the provisions of division (F) of this section apply to such apportionment except as otherwise provided in this division.

A taxpayer shall make the election allowed under this division in writing on or with the taxpayer's net profit return or, if applicable, a timely filed amended net profit return or a timely filed appeal of an assessment. The election applies to the taxable year for which that return or appeal is filed and for all subsequent taxable years, until the taxpayer revokes the election.

The taxpayer shall make the initial election with the tax administrator of each municipal corporation with which, after applying the apportionment provisions authorized in this division, the taxpayer is required to file a net profit tax return for that taxable year. A taxpayer shall not be required to notify the tax administrator of a municipal corporation in which a qualifying remote employee's or owner's qualifying remote work location is located, unless the taxpayer is otherwise required to file a net profit return with that municipal corporation due to business operations that are unrelated to the employee's or owner's activity at the qualifying remote work location.

After the taxpayer makes the initial election, the election applies to every municipal corporation in which the taxpayer conducts business. The taxpayer shall not be required to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in such municipal corporation.

Nothing in this division prohibits a taxpayer from making a new election under this division after properly revoking a prior election.

(3) For the purpose of calculating the ratios described in division (f)(1) of this section, all of the following apply to a taxpayer that has made the election described in division (g)(2):

(A) For the purpose of division (f)(1)(A) of this section, the average original cost of any tangible personal property used by a qualifying remote employee or owner at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(B) For the purpose of division (f)(1)(B) of this section, any wages, salaries, and other compensation paid during the taxable period to a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(C) For the purpose of division (f)(1)(C) of this section, and notwithstanding division (f)(4) of this section, any gross receipts of the business or profession from services performed during the taxable period by a qualifying remote employee or owner for services performed at that individual's qualifying remote work location shall be situated to that individual's qualifying reporting location.

(4) Nothing in this division prevents a taxpayer from requesting, or a tax administrator from requiring, that the taxpayer use, with respect to all or a portion of the income of the taxpayer, an alternative apportionment method as described in division (f)(2) of this section. However, a tax administrator shall not require an alternative apportionment method in such a manner that it would require a taxpayer to file a net profit return with a municipal corporation solely because a qualifying remote employee's or owner's qualifying remote work location is located in that municipal corporation.

(5) Except as otherwise provided in this division, nothing in this division is intended to affect the withholding of taxes on qualifying wages pursuant to Section 158.04 of this Chapter.

158.05 ANNUAL RETURN; FILING.

~~(a) An annual City income tax return shall be completed and filed by every individual taxpayer eighteen (18) years of age or older and any taxpayer that is not an individual for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.~~ An annual City income tax return shall be completed and filed by every taxpayer for each taxable year for which the taxpayer is subject to the tax, whether or not a tax is due thereon.

(g) (1) (A) Except as otherwise provided in this Chapter, each individual income tax return required to be filed under this Section shall be completed and filed as required by the Tax Administrator on or before the date prescribed for the filing of state individual income tax returns under division (G) of Section 5747.08 of the O.R.C. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars (\$10) or less.

(B) Except as otherwise provided in this chapter, each annual net profit return required to be filed under this section by a taxpayer that is not an individual shall be completed and filed as required by the Tax Administrator on or before the fifteenth (15th) day of the fourth month following the end of the taxpayer's taxable year. The taxpayer shall complete and file the return or notice on forms prescribed by the Tax Administrator or on generic forms, together with remittance made payable to the City. No remittance is required if the net amount due is ten dollars or less.

(2) Any taxpayer that has duly requested an automatic six-month extension for filing the taxpayer's federal income tax return shall automatically receive an extension for the filing of the City income tax return. The extended due date of the City's income tax return shall be the 15th day of the tenth month after the last day of the taxable year to which the return relates. **For tax years ending on or after January 1, 2023, the extended due date of the City's income tax return for a taxpayer that is not an individual shall be the 15th day of the eleventh month after the last day of the taxable year to which the return relates.** An extension of time to file under this Section is not an extension of the time to pay any tax due unless the Tax Administrator grants an extension of that date.

(A) A copy of the federal extension request shall be included with the filing of the City income tax return.

(B) A taxpayer that has not requested or received a six-month extension for filing the taxpayer's federal income tax return may request that the Tax Administrator grant the taxpayer a six-month extension of the date for filing the taxpayer's City income tax return. If the request is received by the Tax Administrator on or before the date the City income tax return is due, the Tax Administrator shall grant the taxpayer's requested extension.

(3) If the tax commissioner extends for all taxpayers the date for filing state income tax returns under division (G) of Section 5747.08 of the O.R.C., a taxpayer shall automatically receive an extension for the filing of the City's income tax return. The extended due date of the City's income tax return shall be the same as the extended due date of the state income tax return.

(4) If the Tax Administrator considers it necessary in order to ensure the payment of the tax imposed by the City, the Tax Administrator may require taxpayers to file returns

and make payments otherwise than as provided in this Section, including taxpayers not otherwise required to file annual returns.

(5) If a taxpayer receives an extension for the filing of a municipal income tax return under division (g)(2), (3), or (4) of this section, the tax administrator shall not make any inquiry or send any notice to the taxpayer with regard to the return on or before the date the taxpayer files the return or on or before the extended due date to file the return, whichever occurs first.

If a tax administrator violates division (g)(5) of this section, the City shall reimburse the taxpayer for any reasonable costs incurred to respond to such inquiry or notice, up to \$150.

Division (g)(5) of this section does not apply to an extension received under division (g)(2) of this section if the tax administrator has actual knowledge that the taxpayer failed to file for a federal extension as required to receive the extension under division (g)(2) of this section or failed to file for an extension under division (g)(2)(B) of this section.

(56) To the extent that any provision in Subsection (g) herein conflicts with any provision in Subsections (n), (o), (p), or (q) herein, the provisions in Subsections (n), (o), (p), or (q) prevail.

158.18 INTEREST AND PENALTIES.

(c) Should any taxpayer, employer, agent of the employer, or other payer for any reason fails, in whole or in part, to make timely and full payment or remittance of income tax, estimated income tax, or withholding tax or to file timely with the City any return required to be filed, the following penalties and interest shall apply:

(1) Interest shall be imposed at the rate described in Subsection (a) herein, per annum, on all unpaid income tax, unpaid estimated income tax, and unpaid withholding tax.

(2) (A) With respect to unpaid income tax and unpaid estimated income tax, the City may impose a penalty equal to fifteen percent (15%) of the amount not timely paid.

(B) With respect to any unpaid withholding tax, the City may impose a penalty not exceeding fifty percent (50%) of the amount not timely paid.

(3) **(A) For tax years ending on or before December 31, 2022, w**With respect to returns other than estimated income tax returns, the City may impose a penalty of \$25 for

each failure to timely file each return, regardless of the liability shown thereon for each month, or any fraction thereof, during which the return remains unfiled regardless of the liability shown thereon. The penalty shall not exceed \$150 for each failure.

(B) For tax years ending on or after January 1, 2023, with respect to returns other than estimated income tax returns, the City may impose a penalty not exceeding \$25 for each failure to timely file each return, regardless of the liability shown thereon, except that the City shall abate or refund the penalty assessed on a taxpayer's first failure to timely file a return after the taxpayer files that return.

* * *

SECTION 2. Chapter 158 of Title Nine of the Administrative Code of the Codified Ordinances of the City of Cleveland Heights shall be and hereby is amended by adding new Section 158.27 "Election to be Subject to R.C. 718.80 to 718.95" to read as follows:

158.27 ELECTION TO BE SUBJECT TO R.C. 718.80 TO 718.95.

(a) The City hereby adopts and incorporates herein by reference Sections 718.80 to 718.95 of the ORC for tax years beginning on or after January 1, 2018.

(b) A taxpayer, as defined in division (c) of this section, may elect to be subject to Sections 718.80 to 718.95 of the ORC in lieu of the provisions of this Chapter.

(c) "Taxpayer" has the same meaning as in section 718.01 of the ORC, except that "taxpayer" does not include natural persons or entities subject to the tax imposed under Chapter 5745 of the ORC. "Taxpayer" may include receivers, assignees, or trustees in bankruptcy when such persons are required to assume the role of a taxpayer.

SECTION 2. Notice of the passage of this Ordinance shall be given by publishing the title and abstract of its contents, prepared by the Director of Law, once in one newspaper of general circulation in the City of Cleveland Heights.

SECTION 3. It is necessary that this Ordinance become immediately effective as an emergency measure necessary for the public peace, health, and safety of the inhabitants of the City of Cleveland Heights, such emergency being the need for the City's income tax Ordinances to be consistent with State law by January 1, 2024 in order to continue to be enforced. Wherefore, provided it receives the affirmative vote of five (5) or more of the members elected or appointed to this Council, this Ordinance shall take effect and be in force immediately upon its passage; otherwise, it shall take effect and be in force from and after the earliest time allowed by law.

MELODY JOY HART
President of Council

ADDIE BALESTER
Clerk of Council

PASSED:

Presented to Mayor: _____

Approved: _____

KAHLIL SEREN
Mayor

Proposed: 12/21/2023

RESOLUTION NO. 208-2023(PSH),
First Reading

By Mayor Seren

A Resolution to suspend enforcement of Section 351.09 of Part Three (Traffic Code) of the Codified Ordinances of the City of Cleveland Heights for the period ending December 31, 2024, or at such earlier time as Council may subsequently prescribe, on specified streets; providing for on-street overnight permit parking on specified portions of Kensington, Hillcrest, Belmar, Glenmont and Eddington Roads; and declaring the necessity that this legislation become immediately effective as an emergency measure.

WHEREAS, Section 351.09 of Part Three (Traffic Code) of the Codified Ordinances of the City of Cleveland Heights prohibits parking of any vehicles on any street in the City of Cleveland Heights between the hours of 3:00 a.m. and 6:00 a.m., with the exception of a physician making an emergency call.

WHEREAS, there is insufficient off-street parking for the residents and guests of certain City streets which are hereafter named, due to a high concentration of older apartment buildings with inadequate garage space; and

WHEREAS, the Mayor has thus declared an emergency to exist on such streets and has recommended that all-night parking be permitted; and

WHEREAS, additional resident parking is also necessary on Kensington Road between Lee Road and Cottage Grove Road and on Hillcrest, Belmar, Glenmont and Eddington Roads between Mayfield Road and Avondale Road in response to which this Council previously initiated a program to implement overnight on-street permit parking on the aforementioned streets; and

WHEREAS, it would be in the best interest of the City and its residents to continue the above described overnight on-street permit parking program and to allow overnight parking on the streets where the Mayor has recommended.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Cleveland Heights, Ohio, that:

SECTION 1. The aforementioned regulations contained in Section 351.09 of Part Three (Traffic Code) of the Codified Ordinances of the City of Cleveland Heights shall remain in full force and effect upon all streets not specifically enumerated below, but the enforcement thereof shall be temporarily suspended for the period ending December 31, 2024, or at such earlier time as Council may subsequently prescribe, on the following-described streets in the City of Cleveland Heights.

RESOLUTION NO. 208-2023(PSH)

1. Mayfield Road from the Westerly line of Eddington Road west to Coventry Road.
2. Euclid Heights Boulevard from Coventry Road to Edgehill Road.
3. Derbyshire Road from Euclid Heights Boulevard to Norfolk Road.
4. The entire length of the east side of Surrey Road.
5. Bellfield Avenue from Cecil Court Southerly to North Park Boulevard.
6. Middlehurst Road from Mayfield Road to the south side of Hampshire Road.
7. South side of Hampshire Road from Hampshire Lane to Coventry Road.
8. Grandview Avenue from Cecil Place Southerly to West St. James Parkway.
9. Superior Park Drive from North Taylor Road to South Compton Road.
10. Yorkshire Road from Lee Road, extending in an Easterly direction on the south side to a point coinciding with the Westerly property line of a single-family home identified as 3220 Yorkshire Road, and extending in a Westerly direction on the south side of Yorkshire Road to a point coinciding with the Easterly property line of the first single-family home on Yorkshire Road west of Lee Road.
11. Norfolk Road between Cedar Road and Derbyshire Road.
12. East side of Overlook Road from south of the Edgehill Road intersection in front of PPN 685-03-057 to the northern driveway of 2300 Overlook Road, PPN 685-02-002.

SECTION 2. The Mayor is authorized to issue permits to residents and owners of property on Kensington Road between Lee Road and Cottage Grove Road which will allow such permit holders to park either in Municipal Lot No. 16 or overnight on

RESOLUTION NO. 208-2023(PSH)

Kensington Road between Lee Road and Cottage Grove Road. Such permits will be available for sale for a period from January 1, 2024, through December 31, 2024, at a cost of One Hundred Fifteen Dollars (\$115.00) per calendar quarter.

SECTION 3. The Mayor is additionally authorized to issue permits to residents and owners of property on Hampshire Road to park overnight on the area between Hampshire Lane and Overlook Road at Euclid Heights Boulevard. Such permits shall be available for sale from January 1, 2024, through December 31, 2024, at a cost of One Hundred Fifteen Dollars (\$115.00) per calendar quarter.

SECTION 4. The Mayor is further authorized to issue permits to residents and owners of property on Hillcrest, Belmar, Glenmont and Eddington Roads between Mayfield Road and Avondale Road to park overnight on the owner's or resident's street in the area between Mayfield Road and Avondale Road. Such permits shall be available for sale for a period from January 1, 2024, through December 31, 2024, at a cost of One Hundred Fifteen Dollars (\$115.00) per calendar quarter.

SECTION 5. Notice of the passage of this Resolution shall be given by publishing the title and abstract of contents, prepared by the Director of Law, once in one newspaper of general circulation in the City of Cleveland Heights.

SECTION 6. It is necessary that this Resolution become immediately effective as an emergency measure necessary for the preservation of the public peace, health and safety of the inhabitants of the City of Cleveland Heights, such emergency being the necessity of having this regulation in effect and of benefit to the residents at the earliest time possible. Wherefore, provided it receives the affirmative vote of five (5) or more of the members elected or appointed to this Council, this Resolution shall take effect and be in force immediately upon its passage; otherwise, it shall take effect and be in force from and after the earliest time allowed by law.

MELODY JOY HART
President of the Council

ADDIE BALESTER
Clerk of Council

RESOLUTION NO. 208-2023(PSH)

PASSED:

Presented to the Mayor: _____ Approved: _____

KAHLIL SEREN
Mayor



MEMORANDUM

To: Mayor Seren

cc: William Hanna, Law Director

From: Eric Zamft, Director of Planning & Development

Date: December 19, 2023

Subject: Resolution supporting and authorizing the Mayor to submit an application to the Cuyahoga County Planning Commission for a grant under the Community Planning Grant program; and declaring the necessity that this legislation become immediately effective as an emergency measure.

Cuyahoga County Planning Commission has a Community Planning Grant Program. The primary goal of the Community Planning Grant Program is to further the mission of County Planning by offering in-kind professional services that can help strengthen local planning and promote best practices by developing and updating tools, strategies, and regulations that improve the environment, economic development, and quality of life for the residents, businesses, and visitors of Cuyahoga County.

The administration wishes to submit a Community Planning Grant application to County Planning to supplement the City's various comprehensive & neighborhood planning activities.

While the application does not require a resolution from City Council, it is suggested. Applications are due on January 12, 2024. Therefore, the administration is requesting that Council consider for adoption such resolution upon First Reading, as an emergency, since there would not be a regular meeting of Council prior to the application deadline.

Proposed: 12/21/2023

RESOLUTION NO. 209-2023(PD), *First Reading*

By Mayor Seren

A Resolution supporting and authorizing the Mayor to submit an application to the Cuyahoga County Planning Commission for a grant under the Community Planning Grant program; and declaring the necessity that this legislation become immediately effective as an emergency measure.

WHEREAS, Cuyahoga County Planning Commission (“County Planning”) offers a Community Planning Grant Program to further the mission of County Planning by offering in-kind professional services that can help strengthen local planning and promote best practices by developing and updating tools, strategies, and regulations that improve the environment, economic development, and quality of life for the residents, businesses, and visitors of Cuyahoga County; and

WHEREAS, the City of Cleveland Heights (the “City”) wishes to submit a Community Planning Grant Application to County Planning; and

WHEREAS, this Council has determined that it would be in the best interest of the City and its residents to submit the proposed application.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Cleveland Heights, Ohio, that:

SECTION 1. The City fully supports the application to County Planning for a Community Planning Grant

SECTION 2. The Mayor be, and he is hereby, authorized to submit such application.

SECTION 3. Notice of passage of this Resolution shall be given by publishing the title and abstract of its contents, prepared by the Director of Law, once in one newspaper of general circulation in the City of Cleveland Heights.

SECTION 4. It is necessary that this Resolution become immediately effective as an emergency measure necessary for the preservation of the public peace, health, and safety of the inhabitants of the City of Cleveland Heights, such emergency being the need to meet the application deadline. Wherefore, provided it receives the affirmative vote of five (5) or more of the members elected or appointed to this Council, this Resolution shall take effect and be in force immediately upon its passage; otherwise, it shall take effect and be in force from and after the earliest time allowed by law.

RESOLUTION NO. 209-2023(PD)

MELODY JOY HART
President of the Council

ADDIE BALESTER
Clerk of Council

PASSED:

Presented to the Mayor: _____

Approved: _____

KAHLIL SEREN
Mayor