ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Parma, Ohio

For the Fiscal Year Commencing January 1, 2018

Fiscal Officer Signature_____ Date_____

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

DIVISION OF TAXES LEVIED

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

2018

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	$ AMOUNT Requested Of Budget Commission
General Fund	Current Expenses	n/a	n/a	n/a	n/a	n/a	2.8	$5,000,000
Police Pension	Inside	n/a	n/a	n/a	n/a	n/a	0.3	$550,000
Fire Pension	Inside	n/a	n/a	n/a	n/a	n/a	0.3	$550,000
Fire Levy	Special	11/5/2013	Replacement	5	1/1/14-18	1/1/15-19	2.0	$3,600,000
Park Land Acquisition	Special	11/7/2000	Bond	13	1/1/03-16	1/1/04-17	0	$0
Police Levy	Special	11/6/2012	Renewal	5	1/1/17-21	1/1/18-22	2.0	$3,600,000
Totals								

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2018

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
General Fund	905,516	5,562,596	43,793,520	50,261,632	49,352,937	908,695
All Other Agencies (7**)	353,518	0	355,613	709,131	439,546	269,585
Animal Shelter (279)	1	0	6,029	6,030	6,000	30
Bond Retirement/Debt Service (3**/8**)	501,728	0	2,803,930	3,305,658	2,910,672	394,986
CDBG	48,225	0	1,088,798	1,137,023	1,085,862	51,161
Child Abuse (796)	9,946	0	30,300	40,246	34,845	5,401
Noxious Weeds (805)	9,428	0	12,241	21,669	20,402	1,267
City Hall Improvements (410)	7,444	0	0	7,444	0	7,444
City Income Tax Capital Improvements (405)	3,717,329	0	11,708,211	15,425,539	12,434,101	2,991,439
Recreation - Trust & Agency (7**)	43,450	0	18,584	62,034	21,210	40,824
Curb Cutting (740)	26,749	0	404	27,153	0	27,153
Enterprise Fund (520)	6,490	0	1,117,838	1,124,327	1,119,839	4,489
Enterprise Zone (245)	6,227	0	0	6,227	0	6,227
Fair Housing	118,300	0	0	118,300	0	118,300
Fire Dept Building Fund (403)	82,089	0	785,376	867,465	865,000	2,465
Sub-Total	5,836,438	5,562,596	61,720,844	73,119,878	68,290,413	4,829,464

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2018

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Fire Levy	12,455	2,634,080	0	2,646,535	2,562,413	84,121
Fire Pension	352,677	391,200	1,572,947	2,316,824	1,967,682	349,142
Housing Maintenance (289)	1	0	286,148	286,149	285,000	1,149
Justice Center (4**)	689	0	0	689		689
Land Acquisition (285)	194,455	0	0	194,455	0	194,455
Law Enforcement	847,983	0	238,063	1,086,046	407,962	678,084
Liability Insurance (6**)	105,479	0	505,000	610,479	590,000	20,479
Medical Insurance	532,408	0	8,936,189	9,468,597	8,853,761	614,836
Municipal Motor Vehicle License Tax (278)	95,495	0	548,127	643,622	555,500	88,122
North Royalton Sewer (745)	7,572	0	0	7,572	0	7,572
Chronic Nuisance Problems (807)	17,049	0	1,735	18,784	51	18,734
Ambulance Billing (103)	51,589	0	1,178,064	1,229,653	1,166,859	62,794
Parma Public Housing	13,627	0	519,355	532,983	509,429	23,554
Police Levy	26,353	2,634,080	0	2,660,433	2,578,300	82,133
Police Pension	218,793	391,200	1,331,456	1,941,449	1,722,656	218,793
Sub-Total	2,476,625	6,050,560	15,117,085	23,644,270	21,199,613	2,444,657

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2018

SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Recreation-Special Revenue (2**)	260,432	0	174,604	435,036	360,570	74,466
Roadway Industrial Parkway (244)	0	0	0	0	0	0
Sales Tax (790)	0	0	36,512	36,512	36,500	12
Senior Center (420)	744	0	0	744	0	744
Senior Donations (1**)	24,711	0	30,749	55,460	28,376	27,084
Sewer Construction (4**)	495,236	0	1,949,328	2,444,564	1,956,552	488,013
Sewer Maintenance (275)	0	0	422,803	422,803	420,000	2,803
Sidewalks (8**)	45,314	0	13,383	58,696	0	58,696
Tree Planting (770)	4,150	0	0	4,150	0	4,150
State Grants	375,509	0	130,391	505,900	140,733	365,167
State Highway (277)	4,677	0	302,941	307,618	300,000	7,618
Street Lighting (810)	231,924	0	1,228,770	1,460,694	1,138,775	321,919
Street Maintenance & Repair (276)	138,166	0	4,023,117	4,161,283	4,100,000	61,283
Street Improvements (4**)	1,497,818	0	313,814	1,811,632	313,814	1,497,818
Title III	1,292	0	357,603	358,895	357,426	1,469
Sub-Total	3,079,972	0	8,984,015	12,063,987	9,152,745	2,911,241

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2018

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Vista Ridge (773)	27,568	0	0	27,568	0	27,568
Worker's Compensation Insurance Fund (615)	122,163	0	633,111	755,275	597,824	157,451
Court Capital Improvement (422)	3,339	0	0	3,339	0	3,339
Captain Lovell Park Restoration (284)	1,442	0	0	1,442	0	1,442
Webcheck (728)	394	0	2,626	3,020	2,626	394
Court Computerization Fund (165/166)	213,535	0	247,450	460,985	219,774	241,211
Communications Center - Ridge Rd (423)	38,348	0	77,000	115,348	114,644	704
Community Emergency Response (129)	161	0	0	161	0	161
Federal Grants	89,432	0	489,906	579,337	487,280	92,058
Assistance to Firefighters (128)	206	0	0	206	0	206
2010 Capital Improvements Note (450)	0	0	259,879	259,879	259,879	0
Law Enforcement Block Grant	407	0	0	407		407
Commissary Fund (124)	5	0	2,525	2,530	2,500	30
Court Facilities Mgmt (167)	113,558	0	80,800	194,358	50,500	143,858
Sub-Total	610,557	0	1,793,297	2,403,854	1,735,027	668,828
Grand Total	12,003,593	11,613,156	87,615,240	111,231,988	100,377,799	10,854,190

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
(Do Not Include General Obligation Debt Being Paid By Other Sources)
(Do Not Include Special Obligation Bonds & Revenue Bonds)

2018

SCHEDULE 3

I	II	III	IV	V	VI
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
1995 Self Insurance Bonds (350)	12/01/95	12/01/15	$0	$0	$0
1995 Community Center (350)	12/01/95	12/01/15	$0	$0	$0
1999 Justice Center (315)	11/23/99	12/01/19	$245,000	$133,720	$0
2006 Justice Center (315)	12/01/16	12/01/24	$4,945,000	$791,850	$0
Burden Drive Sanitary Sewer (815)	01/01/02	07/01/17	$0	$0	$0
Breuning Drive Sanitary Sewer (816)	01/01/02	07/01/20	$32,500	$13,748	$14,500
Corporate & Venture Drive (819)	11/01/00	12/01/15	$0	$0	$0
2005 General Obligation Bonds (349)	06/23/05	12/01/15	$0	$0	$0
2013 General Obligation Bonds Refi (348)	05/15/13	12/01/25	$3,805,000.00	$528,875	$0
Sub-total			$9,027,500	$1,468,193	$14,500

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
(Do Not Include General Obligation Debt Being Paid By Other Sources)
(Do Not Include Special Obligation Bonds & Revenue Bonds)

2018

SCHEDULE 3

I	II	III	IV	V	VI
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
West Pleasant Valley Project (836)	07/13/06	12/01/26	$215,000	$30,750	$1,000
Broadview/Thorncliff Project (839)	07/13/06	12/01/26	$100,000	$15,000	$0
Grand Total			$9,242,499.79	$1,498,943.24	$15,500.00

VOTED DEBT OUTSIDE 10 MILL LIMIT

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

2018

SCHEDULE 4

I	II	III	IV	V	VI	VII
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
Park Land Acquisition (337)	11/07/00	12/2003	12/2018	$55,000	$55,825	$0