

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Parma, Ohio

For the Fiscal Year Commencing January 1, 2017

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.

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds.

In column 3, total estimated receipts should include all revenues plus transfers in excluding property taxes and local government revenue. All taxing authority must submit a list of all tax transfers.

SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

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
General Fund	470,123	5,470,000	43,526,302	49,466,425	49,262,247	204,178
All Other Agencies (7**)	344,362	0	348,553	692,915	382,797	310,118
Animal Shelter (279)	0	0	4,531	4,531	4,515	17
Bond Retirement/Debt Service (3**/8**)	683,210	0	2,902,905	3,586,115	2,864,632	721,484
CDBG	80,996	0	1,128,425	1,209,421	1,059,236	150,184
Child Abuse	937	0	15,188	16,124	15,810	314
Noxious Weeds (805)	24,665	0	11,289	35,955	11,262	24,693
City Hall Improvements (410)	7,444	0	0	7,444	0	7,444
City Income Tax Capital Improvements (405)	2,114,788	0	11,865,146	13,979,935	12,592,842	1,387,093
Recreation - Trust & Agency (7**)	40,274	0	16,504	56,777	20,200	36,577
Curb Cutting (740)	26,449	0	506	26,955	0	26,955
Enterprise Fund (520)	35,589	0	922,909	958,498	901,164	57,333
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)	73,340	0	870,750	944,090	900,307	43,783
Sub-Total	4,026,703	5,470,000	61,613,009	71,109,711	68,015,010	3,094,701

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

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	129,945	2,649,004	0	2,778,949	2,688,958	89,990
Fire Pension	275,606	407,000	1,707,606	2,390,213	2,000,810	389,403
Housing Maintenance (289)	1	0	251,600	251,600	249,352	2,249
Justice Center (4**)	689	0	0	689		689
Land Acquisition (285)	126,915	0	653,063	779,978	651,450	128,528
Law Enforcement	1,008,423	0	304,354	1,312,778	463,205	849,573
Liability Insurance (6**)	38,068	0	506,250	544,318	511,157	33,161
Medical Insurance	352,330	0	8,539,425	8,891,755	8,469,961	421,794
Municipal Motor Vehicle License Tax (278)	80,351	0	536,625	616,976	606,000	10,976
North Royalton Sewer (745)	7,572	0	0	7,572	0	7,572
Chronic Nuisance Problems (807)	15,616	0	2,045	17,661	50	17,611
Ambulance Billing (103)	53,907	0	1,316,250	1,370,157	1,345,354	24,802
Parma Public Housing	5,456	0	465,750	471,206	462,845	8,362
Police Levy	6,487	2,649,004	0	2,655,490	2,629,484	26,006
Police Pension	143,390	407,000	1,306,656	1,857,047	1,670,540	186,507
Sub-Total	2,244,755	6,112,008	15,589,625	23,946,388	21,749,167	2,197,221

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

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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**)	561,019	0	174,023	735,042	230,280	504,762
Roadway Industrial Parkway (244)	0	0	0	0	0	0
Sales Tax (790)	3,925	0	36,045	39,970	36,360	3,610
Senior Center (420)	744	0	0	744	0	744
Senior Donations (1**)	18,031	0	31,952	49,983	33,080	16,904
Sewer Construction (4**)	618,315	0	113,942	732,256	7,495	724,761
Sewer Maintenance (275)	1	0	539,465	539,466	517,291	22,175
Sidewalks	32,064	0	0	32,064	0	32,064
Tree Planting	4,150	0	0	4,150	0	4,150
State Grants	388,171	0	235,453	623,624	249,980	373,644
State Highway	1	0	299,247	299,248	225,312	73,936
Street Lighting	9,854	0	1,143,299	1,153,153	1,140,472	12,681
Street Maintenance & Repair	25,000	0	4,429,155	4,454,155	4,397,397	56,758
Street Improvements (4**)	2,325	0	0	2,325	0	2,325
Title III	10,382	0	308,489	318,871	307,241	11,630
Sub-Total	1,673,980	0	7,311,070	8,985,051	7,144,907	1,840,143

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

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Vista Ridge (773)	27,568	0	0	27,568	0	27,568
Worker's Compensation Insurance Fund (615)	7,319	0	734,322	741,641	731,761	9,879
Court Capital Improvement (422)	3,299	0	0	3,299	0	3,299
Captain Lovell Park Restoration (284)	1,442	0	0	1,442	0	1,442
Webcheck (728)	1,022	0	2,025	3,047	1,616	1,431
Court Computerization Fund (165/166)	147,588	0	235,913	383,501	279,431	104,070
Communications Center - Ridge Rd (423)	32,712	0	0	32,712	32,712	0
Community Emergency Response (129)	161	0	0	161	0	161
Federal Grants	71,835	0	402,107	473,942	400,970	72,972
Assistance to Firefighters (128)	206	0	0	206	0	206
2010 Capital Improvements Note	0	0	0	0	0	0
Law Enforcement Block Grant	407	0	0	407	0	407
Commissary Fund (124)	776	0	3,038	3,814	3,030	784
Court Facilities Mgmt (167)	42,010	0	50,625	92,635	70,700	21,935
Sub-Total	336,344	0	1,428,029	1,764,373	1,520,220	244,153
Grand Total	8,281,783	11,582,008	85,941,733	105,805,523	98,429,305	7,376,218

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)

2017

SCHEDULE 3

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI 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	\$360,000	\$135,160	\$0
2006 Justice Center (315)	03/23/06	12/01/24	\$5,735,000	\$859,541	\$0
Burden Drive Sanitary Sewer (815)	01/01/02	07/01/17	\$2,611	\$2,664	\$2,400
Breuning Drive Sanitary Sewer (816)	01/01/02	07/01/20	\$44,669	\$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	\$0.00	\$0	\$0
2013 General Obligation Bonds Refi (348)	05/15/13	12/01/25	\$4,240,000.00	\$525,400	\$0
Sub-total			\$10,382,280	\$1,536,514	\$16,900

