

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Parma, Ohio

For the Fiscal Year Commencing January 1, 2019

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)

2019

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	921,616	5,562,596	48,185,828	54,670,040	54,526,358	143,682
All Other Agencies (7**)	1,686,967	0	660,243	2,347,210	421,273	1,925,937
Animal Shelter (279)	0	0	6,721	6,721	6,477	244
Bond Retirement/Debt Service (3**/8**)	428,779	0	2,482,673	2,911,452	2,555,536	355,916
CDBG	26,712	0	1,182,730	1,209,442	1,182,566	26,876
Child Abuse (796)	15,845	0	35,350	51,195	35,350	15,845
Noxious Weeds (805)	4,839	0	14,281	19,120	17,912	1,208
City Hall Improvements (410)	7,444	0	0	7,444	0	7,444
City Income Tax Capital Improvements (405)	3,459,420	0	12,115,973	15,575,393	13,012,341	2,563,052
Recreation - Trust & Agency (7**)	41,252	0	17,170	58,422	22,220	36,202
Curb Cutting (740)	27,449	0	505	27,954	0	27,954
Enterprise Fund (520)	5,201	0	1,153,751	1,158,952	1,153,751	5,201
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)	34,570	0	828,200	862,770	847,775	14,995
Sub-Total	6,784,621	5,562,596	66,683,425	79,030,642	73,781,559	5,249,083

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Fire Levy	73,387	2,634,080	45,652	2,753,119	2,744,401	8,718
Fire Pension	361,190	391,200	1,576,179	2,328,569	1,999,800	328,769
Housing Maintenance (289)	1,951	0	281,375	283,326	269,603	13,723
Justice Center (4**)	689	0	0	689	0	689
Land Acquisition (285)	150,429	0	0	150,429	0	150,429
Law Enforcement	712,736	0	220,320	933,057	402,643	530,414
Liability Insurance (6**)	64,052	0	404,000	468,052	444,341	23,711
Medical Insurance	984,818	0	10,206,684	11,191,502	9,798,232	1,393,270
Municipal Motor Vehicle License Tax (278)	47,484	0	550,450	597,934	591,000	6,934
North Royalton Sewer (745)	7,572	0	0	7,572	0	7,572
Chronic Nuisance Problems (807)	22,843	0	3,788	26,630	51	26,580
Ambulance Billing (103)	73,949	0	1,242,300	1,316,249	1,305,218	11,031
Parma Public Housing	3,907	0	5,228,180	5,232,088	5,228,180	3,907
Police Levy	48,619	2,634,080	45,652	2,728,351	2,718,409	9,943
Police Pension	293,002	391,200	1,374,179	2,058,381	1,783,660	274,721
Sub-Total	2,846,628	6,050,560	21,178,759	30,075,947	27,285,538	2,790,410

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Recreation-Special Revenue (2**)	34,274	0	169,478	203,752	194,735	9,017
Parimatown (TIF) (150)	0	853,450	0	853,450	853,450	0
Sales Tax (790)	0	0	40,909	40,909	40,445	464
Senior Center (420)	744	0	0	744	0	744
Senior Donations (1**)	25,165	0	30,502	55,667	28,439	27,229
Sewer Construction (4**)	1,358,102	0	6,140,577	7,498,679	6,124,087	1,374,592
Sewer Maintenance (275)	0	0	537,372	537,372	528,220	9,152
Sidewalks (8**)	32,064	0	0	32,064	0	32,064
Tree Planting (770)	4,150	0	0	4,150	0	4,150
State Grants	360,346	0	311,525	671,872	307,825	364,047
State Highway (277)	1	0	300,378	300,379	292,761	7,618
Street Lighting (810)	174,311	0	1,129,023	1,303,334	1,133,220	170,114
Street Maintenance & Repair (276)	88,465	0	4,509,794	4,598,259	4,584,662	13,598
Street Improvements (4**)	2,108,271	0	52,636	2,160,907	580,607	1,580,301
Title III	11,408	0	377,375	388,783	375,001	13,782
Sub-Total	4,197,301	853,450	13,599,570	18,650,321	15,043,450	3,606,871

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2019

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Vista Ridge (773)	27,568	0	0	27,568	0	27,568
Worker's Compensation Insurance Fund (615)	441,598	0	631,250	1,072,848	654,298	418,550
Court Capital Improvement (422)	3,349	0	0	3,349	0	3,349
Captain Lovell Park Restoration (284)	1,442	0	0	1,442	0	1,442
Webcheck (728)	0	0	2,313	2,313	2,302	11
Court Computerization Fund (165/166)	207,472	0	261,590	469,062	252,067	216,995
Communications Center - Ridge Rd (423)	2,056	0	1	2,057	0	2,057
Community Emergency Response (129)	161	0	0	161	0	161
Federal Grants	73,496	0	0	73,496	0	73,496
Assistance to Firefighters (128)	206	0	0	206	0	206
2010 Capital Improvements Note (450)	0	0	0	0	0	0
Law Enforcement Block Grant	407	0	0	407	0	407
Commissary Fund (124)	22	0	758	780	764	16
Court Facilities Mgmt (167)	281,987	0	111,100	393,087	25,250	367,837
Sub-Total	1,039,764	0	1,007,011	2,046,775	934,681	1,112,094
Grand Total	14,868,314	12,466,606	102,468,766	129,803,686	117,045,228	12,758,458

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)

2019

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
1999 Justice Center (315)	11/23/99	12/01/19	\$125,000	\$132,000	\$0
2016 Justice Center (315)	12/01/16	12/01/24	\$4,295,000	\$788,850	\$0
2016 Dispatch Center (323)	12/01/16	12/01/36	\$2,185,000	\$171,550	\$0
2013 General Obligation Bonds Refi (348)	05/15/13	12/01/25	\$3,360,000.00	\$532,200	\$0
Breuning Drive Sanitary Sewer (816)	01/01/02	07/01/20	\$19,865	\$13,748	\$9,800
West Pleasant Valley Project (836)	07/13/06	12/01/26	\$195,000	\$29,750	\$2,400
Broadview/Thornciff Project (839)	07/13/06	12/01/26	\$90,000	\$14,500	\$2,400
Sub-total			\$10,269,865	\$1,682,598	\$14,600

