

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Parma, Ohio

For the Fiscal Year Commencing January 1, 2020

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)

2020

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	989,096	6,320,752	47,717,377	55,027,225	54,309,109	718,116
All Other Agencies (7**)	2,443,448	0	467,680	2,911,128	451,946	2,459,182
Animal Shelter (279)	0	0	6,126	6,126	6,126	0
Bond Retirement/Debt Service (3**/8**)	412,206	0	2,554,043	2,966,248	2,561,367	404,881
CDBG	36,830	0	1,233,706	1,270,536	1,224,535	46,000
Child Abuse (796)	17,274	0	42,824	60,098	42,824	17,274
Noxious Weeds (805)	9,211	0	17,069	26,280	23,533	2,747
City Hall Improvements (410)	7,444	0	0	7,444	0	7,444
City Income Tax Capital Improvements (405)	3,842,390	0	12,430,411	16,272,802	12,250,100	4,022,702
Recreation - Trust & Agency (7**)	38,163	0	14,700	52,863	22,220	30,643
Curb Cutting (740)	28,549	0	500	29,049	505	28,544
Enterprise Fund (520)	7,788	0	1,191,991	1,199,779	1,191,991	7,788
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)	23,671	0	987,340	1,011,011	998,486	12,525
Sub-Total	7,980,596	6,320,752	66,663,766	80,965,115	73,082,742	7,882,373

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2020

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	58,396	2,767,689	14,469	2,840,554	2,815,375	25,179
Fire Pension	356,204	459,633	1,547,944	2,363,781	2,040,200	323,581
Housing Maintenance (289)	1	0	373,041	373,042	370,560	2,482
Justice Center (4**)	689	0	0	689	0	689
Land Acquisition (285)	150,429	0	0	150,429	0	150,429
Law Enforcement	717,002	0	241,693	958,695	336,208	622,487
Liability Insurance (6**)	21,262	0	658,000	679,262	663,287	15,975
Medical Insurance	1,177,517	0	10,747,520	11,925,037	10,709,684	1,215,353
Municipal Motor Vehicle License Tax (278)	16,510	0	547,925	564,435	550,000	14,435
North Royaltion Sewer (745)	7,572	0	0	7,572	0	7,572
Chronic Nuisance Problems (807)	23,481	0	2,576	26,056	51	26,006
Ambulance Billing (103)	77,399	0	1,264,520	1,341,919	1,338,922	2,997
Parma Public Housing	500	0	5,566,339	5,566,840	5,566,340	500
Police Levy	3,052	2,767,689	22,469	2,793,210	2,773,153	20,057
Police Pension	275,189	459,633	1,366,144	2,100,966	1,854,360	246,606
Sub-Total	2,885,203	6,454,644	22,352,640	31,692,486	29,018,139	2,674,347

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2020

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
Recreation-Special Revenue (2**)	1,228	0	168,216	169,444	168,998	446
Parmatown (TIF) (150)	0	1,636,163	0	1,636,163	1,636,163	0
Sales Tax (790)	63	0	42,679	42,742	42,420	322
Senior Center (420)	744	0	0	744	0	744
Senior Donations (1**)	19,213	0	27,270	46,483	33,370	13,112
Sewer Construction (4**)	520,211	0	1,544,330	2,064,542	1,551,373	513,169
Sewer Maintenance (275)	0	0	697,542	697,543	689,746	7,796
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	535,961	0	152,432	688,393	154,468	533,925
State Highway (277)	0	0	373,770	373,770	371,140	2,630
Street Lighting (810)	183,634	0	1,107,914	1,291,548	1,133,220	158,328
Street Maintenance & Repair (276)	123,489	0	4,976,415	5,099,905	5,078,933	20,971
Street Improvements (4**)	1,703,538	0	3,082,114	4,785,652	3,423,638	1,362,014
Title III	4,408	0	355,227	359,635	353,539	6,095
Sub-Total	3,128,703	1,636,163	12,527,910	17,292,776	14,637,009	2,655,767

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
Vista Ridge (773)	27,568	0	0	27,568	0	27,568
Worker's Compensation Insurance Fund (615)	327,044	0	391,861	718,904	716,024	2,880
Court Capital Improvement (422)	3,354	0	0	3,354	0	3,354
Captain Lovell Park Restoration (284)	1,442	0	0	1,442	0	1,442
Webcheck (728)	92	0	1,500	1,592	1,515	77
Court Computerization Fund (165/166)	233,813	0	286,739	520,552	303,283	217,269
Communications Center - Ridge Rd (423)	18,213	0	0	18,213	0	18,213
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)	643	0	859	1,502	909	593
Court Facilities Mgmt (167)	403,903	0	115,645	519,548	25,250	494,298
Sub-Total	1,090,341	0	796,603	1,886,944	1,046,961	839,963
Grand Total	15,084,843	14,411,559	102,340,919	131,837,321	117,784,871	14,052,450

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)

2020

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	\$0	\$0	\$0
2016 Justice Center (315)	12/01/16	12/01/24	\$3,635,000	\$794,050	\$0
2016 Dispatch Center (323)	12/01/16	12/01/36	\$2,095,000	\$173,850	\$0
2013 General Obligation Bonds Refi (348)	05/15/13	12/01/25	\$2,905,000.00	\$523,100	\$0
Breuning Drive Sanitary Sewer (816)	01/01/02	07/01/20	\$6,746	\$6,847	\$4,900
West Pleasant Valley Project (836)	07/13/06	12/01/26	\$175,000	\$28,750	\$2,400
Broadview/Thornclyff Project (839)	07/13/06	12/01/26	\$80,000	\$14,000	\$2,400
Sub-total			\$8,896,746	\$1,540,597	\$9,700