

# ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: City of Parma, Ohio

For the Fiscal Year Commencing January 1, 2021

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.



# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

2021

## 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	869,214	6,377,490	44,350,814	51,597,518	51,465,986	131,532
All Other Agencies (7**)	1,132,048	0	529,856	1,661,904	438,737	1,223,167
Animal Shelter (279)	29	0	8,787	8,816	8,793	23
Bond Retirement/Debt Service (3**/8**)	406,712	0	2,544,040	2,950,751	2,542,777	407,974
CDBG	39,557	0	1,209,720	1,249,277	1,208,652	40,625
Child Abuse (796)	17,597	0	48,480	66,077	48,480	17,597
Noxious Weeds (805)	21,197	0	27,371	48,568	25,755	22,813
City Hall Improvements (410)	7,444	0	0	7,444	0	7,444
City Income Tax Capital Improvements (405)	3,288,434	0	13,150,946	16,439,381	13,107,780	3,331,601
Recreation - Trust & Agency (7**)	42,468	0	16,968	59,436	22,220	37,216
Curb Cutting (740)	29,349	0	1,010	30,359	1,010	29,349
Enterprise Fund (520)	16,769	0	1,174,361	1,191,130	1,172,120	19,010
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)	56,130	0	871,428	927,558	891,325	36,233
Sub-Total	6,051,475	6,377,490	63,933,782	76,362,747	70,933,635	5,429,111

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(List All Funds Individually)

2021

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Fire Levy (105)	61,732	2,609,200	26,092	2,697,024	2,681,850	15,174
Fire Pension (102)	322,322	433,200	1,721,332	2,476,854	2,183,620	293,234
Housing Maintenance (289)	96	0	372,795	372,891	366,891	6,000
Justice Center (4**)	689	0	0	689	0	689
Land Acquisition (285)	150,429	0	0	150,429	0	150,429
Law Enforcement (1**)	684,141	0	251,603	935,744	405,814	529,930
Liability Insurance (6**)	24,776	0	594,900	619,676	593,593	26,082
Medical Insurance (610)	472,295	0	10,980,610	11,452,905	11,425,027	27,878
Municipal Motor Vehicle License Tax (278)	13,116	0	543,481	556,597	555,500	1,097
North Royalton Sewer (745)	7,572	0	0	7,572	0	7,572
Chronic Nuisance Problems (807)	25,019	0	2,045	27,064	51	27,014
Ambulance Billing (103)	61,047	0	1,307,142	1,368,189	1,315,505	52,684
Parma Public Housing (270)	18,248	0	4,649,273	4,667,522	4,644,796	22,726
Police Levy (104)	39,334	2,635,292	0	2,674,626	2,661,530	13,096
Police Pension (101)	270,512	454,860	1,472,422	2,197,794	1,939,200	258,594
Sub-Total	2,151,326	6,132,552	21,921,696	30,205,574	28,773,376	1,432,198

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2021

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Recreation-Special Revenue (2**)	585	0	171,700	172,285	170,770	1,515
Parmatown (TIF) (150)	0	1,652,562	0	1,652,562	1,652,562	0
Sales Tax (790)	4,592	0	44,440	49,032	44,440	4,592
Senior Center (420)	744	0	0	744	0	744
Senior Donations (1**)	10,886	0	24,240	35,126	31,735	3,391
Sewer Construction (4**)	1,400,735	0	3,155,975	4,556,711	3,155,975	1,400,735
Sewer Maintenance (275)	22	0	643,875	643,897	625,947	17,950
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	739,435	0	672,744	1,412,179	500,609	911,569
State Highway (277)	45,422	0	369,559	414,981	380,434	34,547
Street Lighting (810)	268,565	0	1,019,171	1,287,736	1,019,171	268,565
Street Maintenance & Repair (276)	229,261	0	5,061,413	5,290,674	5,248,092	42,582
Street Improvements (4**)	1,005,564	0	2,082,988	3,088,552	2,081,978	1,006,574
Title III	1,649	0	352,073	353,722	350,549	3,173
Sub-Total	3,743,674	1,652,562	13,598,177	18,994,413	15,262,262	3,732,151

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Vista Ridge (773)	27,568	0	0	27,568	0	27,568
Worker's Compensation Insurance Fund (615)	377,200	0	204,532	581,732	579,458	2,274
Court Capital Improvement (422)	3,374	0	0	3,374	0	3,374
Captain Lovell Park Restoration (284)	1,442	0	0	1,442	0	1,442
Webebeck (728)	1,625	0	8,686	10,311	8,686	1,625
Court Computerization Fund (165/166)	177,432	0	275,225	452,657	345,364	107,293
Communications Center - Ridge Rd (423)	78,380	0	0	78,380	0	78,380
Community Emergency Response (129)	161	0	0	161	0	161
Federal Grants	86,283	0	1,013,879	1,100,162	1,008,501	91,661
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)	754	0	1,212	1,966	1,212	754
Court Facilities Mgmt (167)	540,821	0	120,998	661,819	25,250	636,569
Sub-Total	1,295,654	0	1,624,532	2,920,186	1,968,472	951,714
Grand Total	13,242,128	14,162,604	101,078,187	128,482,919	116,937,745	11,545,174

