

**CITY OF TWINSBURG, OHIO**

**ORDINANCE 65-2014**

AN ORDINANCE ADOPTING THE TAX BUDGET OF THE CITY OF TWINSBURG, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2015, AND SUBMITTING THE SAME TO THE COUNTY AUDITOR

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**WHEREAS**, the City of Twinsburg is required under Ohio Revised Code (ORC) 5705.28 to prepare and submit a Tax Budget for fiscal year 2015 to the Summit County Auditor on or before July 15, 2014; and

**WHEREAS**, a tentative tax budget for the City of Twinsburg for the fiscal year 2014 has been presented to Council as required by law.

**NOW, THEREFORE, BE IT ORDAINED** by the Council of the City of Twinsburg, County of Summit and State of Ohio:

**SECTION I:** The Tax Budget of the City of Twinsburg, Ohio for the fiscal year beginning January 1, 2015, is hereby adopted, a copy of which attached as Exhibit A and is incorporated into this Ordinance as if fully rewritten herein.

**SECTION II:** The Clerk of Council is hereby authorized and directed to submit a certified copy of this Ordinance to the Auditor of Summit County, Ohio in accordance with State law.

**SECTION III:** It is found and determined that all formal actions of this Council concerning and relating to the adoption of this ordinance were taken in an open meeting or meetings of this Council and any of its committees that resulted in such formal action, were in meetings open to the public and in full compliance with al legal requirements, including without limitation, those set forth in Section 121.22 of the Ohio Revised Code.

**SECTION IV:** That this ordinance shall take effect and be in force from and after the earliest period allowed by law.

PASSED: \_\_\_\_\_

APPROVED: \_\_\_\_\_

EFFECTIVE: \_\_\_\_\_

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Maureen Stauffer, President of Council

Submitted to the Mayor for approval this  
\_\_\_\_\_ day of \_\_\_\_\_, 2014

Approved by the Mayor \_\_\_\_\_, 2014

\_\_\_\_\_  
Katherine A. Procop, Mayor

ATTEST:

\_\_\_\_\_  
Shannon Collins  
Clerk of Council

1<sup>st</sup> Rdg. \_\_\_\_\_  
2<sup>nd</sup> Rdg. \_\_\_\_\_  
3<sup>rd</sup> Rdg. \_\_\_\_\_

Passed: \_\_\_\_\_

Yes \_\_\_\_\_ No \_\_\_\_\_

**CERTIFICATE OF POSTING**

I, Shannon Collins, Clerk of Council, of the City of Twinsburg, State of Ohio, do hereby certify that publication of the foregoing ordinances, resolutions was duly made by posting true copies thereof at five of the most public places in said City as determined by Section 113.02 of the Codified Ordinances of the City of Twinsburg; each for a period of fifteen days commencing on the \_\_\_\_\_ day of \_\_\_\_\_, 2014

\_\_\_\_\_  
Shannon Collins  
Clerk of Council  
City of Twinsburg

## CITY OF TWINSBURG

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### Memo

**DATE:** May 30, 2014  
**TO:** Mayor Procop  
**CC:** David Maistros, Law Director  
Shannon Collins  
**FROM:** Karen Howse  
Finance Director  
**RE:** Requested Legislation

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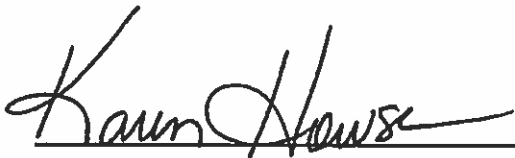
**1. Nature of legislation:**

2015 Tax Budget

**2. Why is it being proposed? :**

As required by the Ohio Revised Code Section 5705.281-- a Political Subdivision must adopt a Tax Budget or an **Alternative Tax Budget** annually in order for Summit County to set tax rates only for those funds that have a property tax as a source of revenue. In the case of Twinsburg, the following three Fund Accounts rely on property tax revenue: Police Pension, Fire Pension and Park Land Acquisitions. The tax budget also sets the rate for debt obligation. Finally, it allows municipalities to participate in the distribution of the Local Government Funds, which is a form of State Revenue Sharing.

**3. Reason for emergency clause:**



DATE: May 30, 2014

Department Head Signature

# ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision  
Excluding School District



Political Subdivision/Taxing Unit

For the Fiscal Year Commencing January 1, 2015

Fiscal Officer Signature \_\_\_\_\_ Date May 30, 2014  
Karen Howse, Finance Director

## COUNTY OF SUMMIT

### 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

### 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

At a May 7, 2002 Summit 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.

## SCHEDULE 2

The general purpose of schedule 2 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 property 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.

## SCHEDULE 3

The general purpose of schedule 3 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 authorities, except school districts, must submit a list of all tax transfers.

## SCHEDULE 4

The general purpose of schedule 4 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 5

The general purpose of schedule 5 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.

In column 6 you must take into consideration any carry over plus or minus cash balance estimated for the current year. This can happen because there are no sure things concerning tax payments and the valuation of personal property taxpayers.

## SCHEDULE 6

The general purpose of schedule 6 is to properly account for tax anticipation notes. See schedule 6 for more details.

\* Please reproduce all pages as necessary.

# DIVISION OF TAXES LEVIED

Levies Inside and Outside 10 Mill Limitation, Inclusive Of Debt Levies  
List All Levies Of The Taxing Authority, including charter millage.

City of Twinsburg

**SCHEDULE 1**

I Fund Type/Name	II Purpose of Levy	III Millage Type Inside "I" Outside "O" Charter "C"	IV Date Authorized By Voters MM/DD/YY	V Number Of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized	IX Estimated Gross \$ AMOUNT from Levy in Budget Year 2015
Police Pension	Police pension exp	C		permanent			30 mils	\$172,300 00
Fireman's Fund	Fire pension exp	C		permanent			30 mils	\$172,300 00
*Park Fund	Debt Service	O	11/2/1999	8	99/21		1.68 mils	\$874,413 00
<b>Totals</b>								<b>\$1,219,013 00</b>

\* Figure includes debt plus estimated county administration fees.

# STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

Fund: General Fund

SCHEDULE 2

I Description	II For 2012 ACTUAL	III For 2013 ACTUAL	IV 2014 CURRENT YEAR ESTIMATE	V 2015 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes				
Personal Property Tax Reimbursements				
Local Government, LGRA from County	451,627	360,239	329,055	300,000
LLGSF (Library Local Government)				
Income Tax	23,148,257	25,058,791	22,000,000	23,000,000
Transfers-in	0	0	0	0
Other Revenue	3,376,554	3,467,069	3,137,387	3,130,000
<b>Total Revenues</b>	<b>26,976,438</b>	<b>28,886,099</b>	<b>25,466,442</b>	<b>26,430,000</b>
<b>Total Expenditures</b>	<b>20,132,512</b>	<b>23,910,885</b>	<b>30,163,838</b>	<b>26,000,000</b>
Revenues over/(under) Expenditures	6,843,926	4,975,214	(4,697,396)	430,000
Beginning Cash Fund Balance	15,007,948	21,851,874	26,827,088	22,129,692
Ending Cash Fund Balance	21,851,874	26,827,088	22,129,692	22,559,692
Encumbrances (at year end)	152,940	430,505	0	0
Ending Unencumbered Fund Balance	1	26,396,583	22,129,692	22,559,692

Fund: Goudreau Park

I Description	II For 2012 ACTUAL	III For 2013 ACTUAL	IV 2014 CURRENT YEAR ESTIMATE	V 2015 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	844,677	858,545	859,519	874,413
Personal Property Tax Reimbursements				
Local Government, LGRA from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in				
Other Revenue(Public Utility)		13,964	13,713	13,000
<b>Total Revenues</b>	<b>844,677</b>	<b>872,509</b>	<b>873,232</b>	<b>887,413</b>
<b>Total Expenditures</b>	<b>846,736</b>	<b>850,374</b>	<b>848,800</b>	<b>865,413</b>
Revenues over/(under) Expenditures	(2,059)	22,135	24,432	22,000
Beginning Cash Fund Balance	29,687	27,629	49,764	74,196
Ending Cash Fund Balance	27,628	49,764	74,196	96,196
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	27,628	49,764	74,196	96,196

# STATEMENT OF FUND ACTIVITY

Always complete for General Fund. Also complete for any fund that will receive property tax.

Fund: Fire Pension

SCHEDULE 2

I	II	III	IV	V
Description	For 2012 ACTUAL	For 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
<b>Revenues</b>				
Property Taxes	186,442	177,466	168,188	172,300
Personal Property Tax Reimbursements				
Local Government, LGRA from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	394,184	521,859	579,141	600,000
Other Revenue	1,560	2,677	2,671	2,700
<b>Total Revenues</b>	<b>582,185</b>	<b>702,002</b>	<b>750,000</b>	<b>775,000</b>
<b>Total Expenditures</b>	<b>560,556</b>	<b>708,786</b>	<b>754,000</b>	<b>775,000</b>
Revenues over/(under) Expenditures	21,630	(6,783)	(4,000)	0
Beginning Cash Fund Balance	15	21,645	14,861	10,861
Ending Cash Fund Balance	21,645	14,861	10,861	10,861
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	21,645	14,861	10,861	10,861

Fund: Police Pension

I	II	III	IV	V
Description	For 2012 ACTUAL	For 2013 ACTUAL	2014 CURRENT YEAR ESTIMATE	2015 BUDGET YEAR ESTIMATE
<b>Revenues</b>				
Property Taxes	186,442	177,466	168,188	172,300
Personal Property Tax Reimbursements				
Local Government, LGRA from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	310,145	443,288	579,251	600,000
Other Revenue	4,008	2,677	2,671	2,700
<b>Total Revenues</b>	<b>500,595</b>	<b>623,431</b>	<b>750,110</b>	<b>775,000</b>
<b>Total Expenditures</b>	<b>497,135</b>	<b>637,553</b>	<b>754,000</b>	<b>775,000</b>
Revenues over/(under) Expenditures	3,460	(14,122)	(3,890)	0
Beginning Cash Fund Balance	36,474	39,934	25,812	21,922
Ending Cash Fund Balance	39,934	25,812	21,922	21,922
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	39,934	25,812	21,922	21,922



# STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2.

## SCHEDULE 3

Fund Name (Show funds of same type grouped together)	Beginning Estimated Unencumbered 2015 Fund Balance	Estimated Transfers-In	Estimated Other Revenues	Total Resources Available for Expenditures	Total Budget Year Expenditures & Encumbrances	Estimated Ending Unencumbered Balance
Parks & Recreation	260,000		50,000	310,000	65,000	245,000
Liberty Park	277,728		11,000	288,728	25,000	263,728
SCMR	401,350		800,000	1,201,350	800,000	401,350
State Highway Improvement	597,346		70,000	667,346	20,000	647,346
Permissive Tax	0		200,000	200,000	200,000	0
Municipal Motor Vehicle	163,075		150,000	313,075	150,000	163,075
Drug Law Enforcement	5,672		2,500	8,172	2,500	5,672
Law Enforcement	12,070		24,000	36,070	26,000	10,070
Enhanced 911	4,204		1,500	5,704	0	5,704
OPOTA Grant	0		0	0	0	0
Federal Grants	0		0	0	0	0
State Grants	0		0	0	0	0
Employee Payout Reserve	100,000		100,000	200,000	100,000	100,000
General Bond Retirement	36,131	1,033,592	0	1,069,723	1,069,723	0
Capital Improvement	3,874,901	2,000,000	3,500,000	9,374,901	5,000,000	4,374,901
Glenwood Ohio Rotary	0		0	0		0
WWTP Expansion	0		0	0	0	0
Sewer Improvement	362,900		600,000	962,900	600,000	362,900

# STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2.

## SCHEDULE 3

Fund Name (Show funds of same type grouped together)	Beginning Estimated Unencumbered 2015 Fund Balance	Estimated Transfers-In	Estimated Other Revenues	Total Resources Available for Expenditures	Total Budget Year Expenditures & Encumbrances	Estimated Ending Unencumbered Balance
Special Assessment Bond	96,125		60,000	156,125	29,791	126,334
Water Utility	376,851		102,000	478,851	450,000	28,851
Sewer Revenue	635,025		2,900,000	3,535,025	3,000,000	535,025
Tap and Use Fees	0			0		0
Glensqles Golf Course	63,400	500,000	910,410	1,473,810	1,275,000	198,810
Fitness Center	46,238	300,000	1,230,000	1,576,238	1,570,000	6,238
Reserve	491,679		20,000	511,679	100,000	411,679
Development Escrow	0		0	0	0	0
Unclaimed Funds	200		200	400	200	200

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(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)

**SCHEDULE 4**

I	II	III	IV	V
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
<b>Special Assessments</b>				
Creekside	12/1993	2013	10,500.00	0.00
Darrow-Chamberlin	09/1995	2015	3,000.00	3,180.00
Liberty-Cannon-Ravenna Road	12/2003	2023	135,000.00	21,885.00
2005 Waterline Chamberlin Road	09/2005	2025	35,000.00	4,726.00
<b>Total of Special Assessments</b>			<b>183,500.00</b>	<b>29,791.00</b>
Darrow Road - 95 Acres	8/2001	2022	1,555,000.00	214,210.00
Energy Conservation Loan	7/2009	2016	285,884.36	152,400.58
Edgewood	6/2011	2041	310,432.87	5,748.76
Haverhill and Croyden	7/2011	2041	312,453.38	11,572.34
Various Purpose Refunding Bonds, Series 2011B	12/2011	2021	2,255,000.00	653,175.00
Post Road Sanitary	1/2013	2043	850,870.54	14,927.55
Sunview Drive Improvements <preliminary)< td=""> <td>7/2013</td> <td>2043</td> <td>610,847.90</td> <td>11,194.23</td> </preliminary)<>	7/2013	2043	610,847.90	11,194.23
Seren Court & Belmeadow Drive <preliminary)< td=""> <td>7/2014</td> <td>2044</td> <td>216,333.30</td> <td>3,668.67</td> </preliminary)<>	7/2014	2044	216,333.30	3,668.67
Darrow Rd Sanitary-Tinkers Lane to Tinkers Creek Imprv	8/2014	2043	82,006.49	2,827.82
<b>Grand Total of General Obligation</b>			<b>6,478,828.84</b>	<b>1,069,722.93</b>

## VOTED DEBT OUTSIDE 10 MILL LIMIT

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

### SCHEDULE 5

I Purpose Of Notes Or Bonds	II Authorized By Voters On MM/DD/YY	III Date Of Issue	IV Final Maturity Date	V Principal Amount Outstanding At The Beginning Of The Calendar Year	VI Amount Required To Meet Calendar Year Principal & Interest Payments
Park Land and Conservation Refunding Bonds, Series 2011A Acquisition(Refinanced)	11/02/99	02/01/11	2021	4,465,000.00	849,412.50