

CITY OF TWINSBURG, OHIO

RESOLUTION 84-2019

A RESOLUTION ACCEPTING THE AMOUNT AND RATE AS DETERMINED BY THE SUMMIT COUNTY BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY FISCAL OFFICER

WHEREAS, by law, it is necessary for the City of Twinsburg to accept the amounts and rates as determined by the Summit County Budget Commission and thereafter to authorize the necessary tax levies and certify them to the county fiscal officer; and

WHEREAS, Council now wishes to do so with regards to the fiscal year commencing January 1, 2020.

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

SECTION I: That the amounts and rates as determined by the Summit County Budget Commission and its certification are hereby accepted as are more fully set forth in Exhibit "A" which is attached hereto and incorporated herein.

SECTION II: That there hereby is levied on the tax duplicate of the City of Twinsburg the rate of each tax necessary to be levied pursuant to ORC Sections 5705.34 and 5705.35 which are itemized and set forth on the attached Exhibit "A".

SECTION III: That this Resolution with the acceptance of the amounts and rates, as determined by the Budget Commission and the authorization of the necessary tax levy is hereby certified to the county fiscal officer.

SECTION IV: That the Director of Finance is authorized and directed to undertake any and all actions necessary in order to comply with the mandates of the law with regards to rates acceptance and tax levy certification as set forth herein.

SECTION V: It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution 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 all legal requirements, including without limitation, those set forth in section 121.22 of the Ohio Revised Code.

SECTION VI: That this Resolution is not of a general or permanent nature necessitating the requirement to be read on three different days as contemplated by

§111.09(a) of the Codified ordinances of the City of Twinsburg and shall take effect and be in force from and after the earliest period allowed by law.

PASSED: _____

APPROVED: _____

EFFECTIVE: _____

Brian Steele, Council President

Submitted to the Mayor for approval this

_____ Day of _____, 2019

Approved by the Mayor _____, 2019

Ted Yates, Mayor

ATTEST:

Shannon Collins
Clerk of Council

1st Rdg. _____

2nd Rdg. _____

3rd 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 in accordance with Section 113.02 of the Codified Ordinances of the City of Twinsburg-commencing on the _____ day of _____, 2019.

Shannon Collins
Clerk of Council
City of Twinsburg

CITY OF TWINSBURG

Memo

DATE: September 16, 2019

TO: Mayor Yates

CC: David Maistros, Law Director
Shannon Collins

FROM: Sarah Buccigross, Finance Director

RE: Requested Legislation

1. Nature of legislation:

Resolution to accept the amount and rate of tax levies

2. Why is it being proposed? :

To accept the amounts & rates provided by Summit County for the Tax year 2019/Collection Year 2020 tax levies.

3. Is there a need for an emergency clause? If yes, please explain why:

No.



DATE:

9/16/19

Department Head Signature



19 AUG 16 AM 7:33

**JOURNAL
ENTRY**Date: **AUG - 9 2019**

The Honorable Kristen M. Scalise
Summit County Fiscal Officer
175 S. Main St. Ste 400
Akron, OH 44308

Entry Number: 19-08-0206

Re: Approval of Extension for the Summit County Budget Commission to Complete its Work

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on August 7, 2019, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 4, 2019, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 4, 2019. The County Auditor must notify each political subdivision affected by this entry.

It is ordered that a copy of this entry be certified to the County Auditor, as secretary of the County Budget Commission.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL.

/s/ Jeffrey A. McClain

JEFFREY A. MCCLAIN
TAX COMMISSIONER

Jeffrey A. McClain
Tax Commissioner



KRISTEN M. SCALISE CPA, CFE
Fiscal Officer
County of Summit

September 5, 2019

All Summit County Fiscal Officers, Finance Directors and Treasurers

RE: Certification of Tax Levy

We are providing you with the Summit County Budget Commission Certification of Tax Levy to adopt a resolution accepting the amounts and rates as determined by the Budget Commission and authorizing the necessary tax levies and certifying them to the Summit County Fiscal Officer. Please attach a copy of your tax levy certification to your resolution.

Please refer to the attached Information Summary to the Summit County Budget Commission Certification of Tax Levy as it describes the purpose and contents of the certification.

According to the attached extension letter from the Ohio Department of Taxation, the Political Subdivision must provide the approved resolution to the County Fiscal Officer by **November 4, 2019**.

Your 2020 Official Certificate of Estimated Resources is also included in this set of documents.

If you have any questions, please contact Josh or Christina.

Josh Brickner at 330-643-2687 or email jbrickner2@summitoh.net

Christina Balliet at 330-643-2674 or email cballiet@summitoh.net

Sincerely,

Josh Brickner
Chief Fiscal Officer

SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY

(O.R.C. Sections 5705.34 & 5705.35)

Estimated yields on the Summit County Budget Commission Certification of Tax Levy estimate are Ad Valorem property taxes (based upon value). Included are the following State of Ohio tax relief programs, based upon value: non-business credit in real property not used in business activity, owner-occupancy credit in homeowner's residence real property and the homestead exemption reduction. Voter approved levies after the August 2013 election that are additional levies, the increase portion of renewal with increase levies and replacement levies will no longer qualify for the non-business and owner-occupancy credit. (Refer to the note added to the bottom of the page of the Summit County Budget Commission Certification of Tax Levy estimate).

The information provided on the Summit County Budget Commission Certification of Tax Levy estimate does not include State of Ohio personal property tax replacement money, which is not based upon current assessed values, and is being phased out based upon varying schedules. These amounts are public utility electric and gas deregulation reimbursement money, and tangible personal property tax elimination reimbursement money.

Please feel free to contact us if you have any questions.

Josh Brickner at 330-643-2687 or email jbrickner2@summitoh.net

Christina Balliet at 330-643-2674 or email cballiet@summitoh.net

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
Revised Code, Section 5705.35

Akron, Ohio
September 5, 2019

TWINSBURG CITY

The Budget Commission of Summit County, Ohio, hereby makes this Certificate for the Fiscal Year beginning January 1, 2020, which shall govern the total of appropriations by fund

FUND TYPE
Fund Class
Fund Name

ESTIMATED
UNENCUMBERED
BALANCE
January 1, 2020

PT=Property Tax: real estate, personal property, homestead and rollback.
SR=State Reimbursements for personal property tax: public utility, tangible, and tangible exempt. SIR=State Reimburse
LG=Local Government from county. LGd=Local Gov't. direct.
IT=Income Tax TR=Transfer-in O=Other revenue

TOTAL
ESTIMATED
AVAILABLE
RESOURCES

GOVERNMENTAL TYPE

			PT	22,800,000.00	IT	0.00	TR	
General	4,609,726.01	229,680.89	LG	3,600,000.00	O			
				0.00	LGd			
TOTAL GENERAL FUND	4,609,726.01	229,680.89		26,400,000.00		0.00		31,239,406.90

SPECIAL REVENUE

	0.00							0.00
212 Parks and Recreation Revolving	72,292.67					20,000.00	O	92,292.67
213 Nature Preserve Liberty Park	13,309.97					6,500.00	O	19,809.97
Street Construction Maintenance and Repair	1,320,226.46					300,000.00 1,200,000.00	TR O	2,820,226.46
State Highway	393,450.30					58,000.00	O	451,450.30
Permissive Tax	132,694.00					50,000.00	O	182,694.00
Municipal Motor Vehicle	176,133.25					150,000.00	O	326,133.25
230 Drug Law Enforcement	53,089.66					25,000.00	O	78,089.66
240 Law Enforcement	3,055.10					1,000.00	O	4,055.10
OPOTA Grant	9,613.50			0.00	SR	8,000.00	O	17,613.50
281 Federal Grants	488.49					500,000.00	O	500,488.49
282 State Grants	334.03					200,000.00	O	200,334.03
215 Enhanced 911	4.61					0.00	O	4.61
TOTAL SPECIAL REVENUE	2,174,692.04	0.00		0.00		2,518,500.00		4,693,192.04

DEBT SERVICE

310 Park Bond Godreau property	47,008.83	838,728.00	PT SR	0.00		15,000.00	O	900,736.83
320 General Bond Retirement	465,634.35					835,000.00	TR	1,300,634.35
330 Special Assessment Bond	184,861.56					24,650.00	O	209,511.56
TOTAL DEBT SERVICE	697,504.74	838,728.00		0.00		874,650.00		2,410,882.74

CAPITAL PROJECTS

820 Capital Improvement	1,491,511.29			0.00	SIR	1,250,000.00	TR	2,741,511.29
514 Sewer Improvement	1,097,583.14					0.00	TR	1,097,583.14
						250,000.00	O	1,347,583.14

	0.00							0.00
	0.00							0.00
	0.00							0.00
TOTAL CAPITAL PROJECTS	2,589,094.43	0.00		0.00		1,500,000.00		4,089,094.43

PROPRIETARY ENTERPRISE

512					0.00	TR	
Water Utility	50,401.57				75,000.00	O	125,401.57
524							
Community Theater	102,307.13				35,000.00	O	137,307.13
510					0.00	TR	
Sewer Revenue	1,280,352.40				3,600,000.00	O	4,880,352.40
	0.00						0.00
520					500,000.00	TR	
Gleneagles Golf Course	30,584.81				8,500,000.00	O	9,030,584.81
522					350,000.00	TR	
Fitness Center	21,076.32				1,600,000.00	O	1,971,076.32
	0.00						0.00
TOTAL ENTERPRISE	1,484,722.23	0.00		0.00	14,660,000.00		16,144,722.23

FIDUCIARY TRUST and AGENCY

291		192,075.00	PT		500,000.00	TR	
Police Pension	109,902.29	0.00	SR		0.00	O	801,977.29
290		192,075.00	PT		500,000.00	TR	
Fire Pension	96,447.00	0.00	SR		0.00	O	788,522.00
292					50,000.00	TR	
Employee Payout Reserve	107,233.57						157,233.57
272							
Reserve	674,683.72				15,000.00	O	689,683.72
	0.00						0.00
270							
Unclaimed Funds	501.29				200.00	O	701.29
TOTAL TRUST and AGENCY	988,767.87	384,150.00		0.00	1,065,200.00		2,438,117.87

ALL FUNDS	12,544,507.32	1,452,558.89		26,400,000.00	20,618,350.00		61,015,416.21
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The Budget Commission further certifies that its action on the foregoing budget and Tax Equalization estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of Schedule B, and the total amount approved for each fund must govern the amount of appropriation from such fund.

*This Certificate has been Approved by
the Summit County Fiscal Office*

September 5, 2019
Date



Joshua A. Brickner
Joshua A. Brickner
Secretary of Budget Commission

**SUMMIT COUNTY BUDGET COMMISSION CERTIFICATION OF TAX LEVY
(ORC Sections 5705.34 & 5705.35)**

POLITICAL ENTITY: **TWINSBURG CITY**
ESTIMATE

Tax Year 2019/Collection Year 2020

THE VALUATIONS AND TAX RATES REFLECT TAX YEAR 2018/COLLECTION YEAR 2019

LEVIES INSIDE and OUTSIDE 10 MILL LIMITATION, INCLUSIVE OF DEBT LEVIES

Date: September 5, 2019

1. RES/AG REAL VALUE	<u>451,619,230</u>
2. OTHER REAL VALUE	<u>176,481,170</u>
3. TOTAL RES/AG & OTHER REAL VALUE	<u>628,100,400</u>
4. PUBLIC UTILITY PERSONAL VALUE	<u>12,173,910</u>
5. TOTAL REAL & PUBLIC UTILITY VALUE	<u>640,274,310</u>

THIS ESTIMATE REFLECTS LESS THE PENDING EXEMPTION ASSESSED VALUATION

RES/AG PENDING EXEMPTION	0
OTHER PENDING EXEMPTION	24,120

TOTAL REAL & PU LESS PENDING EXEMPTION VALUE **640,250,190**

FUND TYPE CLT FUND #	PURPOSE	Authorized by the Voters on Ballot MO/DA/YR	Number of Years Levy to Run	Tax Year	Collection Year	Maximum Rate Authorized to be Levied	REDUCTION FACTOR	EFFECTIVE RATE TO BE LEVIED	TOTAL REAL & PU LESS PENDING EXEMPTION VALUE				ROLL BACK
				Begins/Ends	Begins/Ends		RES/AG OTHER	RES/AG OTHER	RES/AG	OTHER	PUBLIC UTILITY	TOTAL	
POLICE PENSION 32 00	Charter Inside					0.30		0.300000 0.300000	\$135,486	\$52,937	\$3,652	\$192,075	Y
FIRE PENSION 33 00	Charter Inside					0.30		0.300000 0.300000	\$135,486	\$52,937	\$3,652	\$192,075	Y
DEBT SERVICE 22 00 (\$10,500,000)	Park Bond	11/02/99	20	99/20	00/21	1.31		1.310000 1.310000	\$591,621	\$231,159	\$15,948	\$838,728	Y
TOTALS						1.91		1.910000 1.910000	\$862,593	\$337,033	\$23,252	\$1,222,878	

NOTE: The ROLLBACK column added to this certificate represents the recently passed state budget, beginning with tax year 2013 the ten and two and one-half percent rollbacks will no longer apply to new levies that are enacted after the August 2013 election. These non-qualifying levies include additional levies, the increase portion of renewal with increase levies, and the full effective millage of replacement levies. Levies that will continue to qualify for application of the rollbacks are levies approved at or before the August 2013 election, inside and charter millage as they appear on the 2013 tax list, renewals of qualified levies, and the substitute of qualified school district emergency levies under Revised Code section 5705.199. In this column the Y indicates the levy qualifies for the 10% and 2 1/2% rollback. The N indicates the levy does not qualify for the 10% and 2 1/2% rollback.