

CITY OF TWINSBURG, OHIO

ORDINANCE 46-2021

AN ORDINANCE ADOPTING THE TAX BUDGET OF THE CITY OF TWINSBURG, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022, AND SUBMITTING THE SAME TO THE COUNTY AUDITOR

WHEREAS, the City of Twinsburg is required under Ohio Revised Code (ORC) 5705.281 to prepare and submit a Tax Budget for fiscal year 2022 to the Summit County Auditor on or before July 15, 2021; and

WHEREAS, a tentative tax budget for the City of Twinsburg for the fiscal year 2022 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, 2022, 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: _____

Jo-Ann McFearin, President of Council

Submitted to the Mayor for approval this

_____ day of _____, 2021

Approved by the Mayor _____, 2021

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 _____, 2021.

Shannon Collins
Clerk of Council
City of Twinsburg



MEMO

DATE: 6/1/2021

TO: Shannon Collins, Clerk of Council
CC: Mayor Ted Yates, David Maistros, Law Director

FROM: Sarah Buccigross, Finance Director

RE: Legislation Request for 2021 Tax Year/2022 Collection Year Tax Budget

1. Nature of Legislation:

2022 Tax Budget, to be submitted to Summit County by July 15, 2021

2. Why is it being proposed:

As required by ORC 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. This also allows the City to participate in the distribution of Local Government Funds.

The City of Twinsburg is applying for three funds to have a property tax as a source of revenue: Fire Pension (0.3 Total Mill - Fund 290), Police Pension (0.3 Total Mill - Fund 291), and Police & Fire Levy Fund (2.40 Total Mill - Fund 295).

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

No.

Sarah Buccigross DATE: 6-1-2021
DEPARTMENT HEAD SIGNATURE

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivisions
Excluding School Districts

Political Subdivision/Taxing Unit City of Twinsburg, Ohio

For the Fiscal Year Commencing January 1, 2022

Fiscal Officer Signature _____

Date 6/8/2021

COUNTY OF SUMMIT

Background

Substitute House Bill No. 129 (HB 129) 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 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

The fiscal officer of a political subdivision (not a school district) must file one signed copy of this document with the Summit County Fiscal Officer, on or before July 15.

(Adopted 5/7/02)

Revised 06/29/10

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 Summit County Budget Commission Certification of Tax Levy Estimate 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 I list only those individual funds which are requesting property tax revenue. In column II purpose refers to the following terms; inside, current expenses and special levy for example. In column IV levy type refers to renewal, additional and replacement for example. In column IX state the estimate of gross property tax.

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 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 Taxes include real estate taxes, public utility personal property taxes, homestead and rollback amounts.

Personal Property Tax Reimbursements include public utility personal property and tangible personal property reimbursement amounts.

Total Expenditures: all expenditure line items and transfers out. In columns II and III complete the data from the last two fiscal years.

SCHEDULE 3

The general purpose of schedule 3 is to produce an Official Certificate of Estimated Resources for funds that do not receive property tax revenue. In column III the total estimated receipts should include all revenues plus transfers in.

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 VI 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 Approved Levies Of The Taxing Authority, including charter millage.

SCHEDULE 1

I Fund Type Fund 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 Property Tax from levy in budget year *
Police Pension	Police Pension Expense	C		PERMANENT			0.30	212,658
Fireman's Fund	Fire Pension Expense	C		PERMANENT			0.30	212,658
Police & Fire Levy Fund	Police & Fire Pension & Capital Expenses	O	5/4/2021	PERMANENT			2.40	1,701,268.00

* Do not include personal property tax reimbursement amounts.

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: General Fund (100)

	I	II	III	IV	V
DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL		2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
Revenues					
Property Taxes					
Personal Property Tax Reimbursements					
Local Government from County	227,036.60	226,649.74		202,522.89	205,000.00
LLGSF (Library Local Government)					
Income Tax	23,534,824.26	22,597,922.37		22,000,000.00	22,500,000.00
Transfers-in					
Other Revenue	3,945,734.84	5,879,576.64		3,429,050.00	5,000,000.00
Total Revenues	27,707,595.70	28,704,148.75		25,631,572.89	27,705,000.00
Total Expenditures	27,919,672.70	24,923,227.61		29,300,558.00	28,250,000.00
Revenues over/(under) Expenditures	(212,077.00)	3,780,921.14		(3,668,985.11)	(545,000.00)
Beginning Cash Fund Balance	8,296,841.57	8,084,764.57		11,865,685.71	8,196,700.60
Ending Cash Fund Balance	8,084,764.57	11,865,685.71		8,196,700.60	7,651,700.60
Encumbrances (at year end)	149,560.36	121,124.13		125,000.00	125,000.00
Ending Unencumbered Fund Balance	7,935,204.21	11,744,561.58		8,071,700.60	7,526,700.60

FUND: Police & Fire Levy Fund (295)

	I	II	III	IV	V
DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL		2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
Revenues					
Property Taxes					1,701,268.00
Personal Property Tax Reimbursements					
Local Government from County					
LLGSF (Library Local Government)					
Income Tax					
Transfers-in					
Other Revenue					
Total Revenues	-	-		-	1,701,268.00
Total Expenditures					1,550,000.00
Revenues over/(under) Expenditures	-	-		-	151,268.00
Beginning Cash Fund Balance					
Ending Cash Fund Balance	-	-		-	151,268.00
Encumbrances (at year end)					
Ending Unencumbered Fund Balance	-	-		-	151,268.00

STATEMENT OF FUND ACTIVITY

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

SCHEDULE 2

FUND: Fire Pension (290)

	II	III	IV	V
DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	191,685.58	195,138.73	212,658.00	213,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	464,250.00	351,500.00	515,342.00	-
Other Revenue				
Total Revenues	655,935.58	546,638.73	728,000.00	213,000.00
Total Expenditures	649,821.86	549,202.83	728,000.00	213,000.00
Revenues over/(under) Expenditures	6,113.72	(2,564.10)	-	-
Beginning Cash Fund Balance	41,772.70	47,886.42	45,322.32	45,322.32
Ending Cash Fund Balance	47,886.42	45,322.32	45,322.32	45,322.32
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	47,886.42	45,322.32	45,322.32	45,322.32

FUND: Police Pension (291)

	II	III	IV	V
DESCRIPTION	FOR 2019 ACTUAL	FOR 2020 ACTUAL	2021 CURRENT YEAR ESTIMATE	2022 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	191,685.58	195,138.73	212,658.00	213,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	441,000.00	386,750.00	465,092.00	-
Other Revenue				
Total Revenues	632,685.58	581,888.73	677,750.00	213,000.00
Total Expenditures	632,285.21	581,958.38	677,750.00	213,000.00
Revenues over/(under) Expenditures	400.37	(69.65)	-	-
Beginning Cash Fund Balance	52,828.29	53,228.66	53,159.01	53,159.01
Ending Cash Fund Balance	53,228.66	53,159.01	53,159.01	53,159.01
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	53,228.66	53,159.01	53,159.01	53,159.01

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2.

SCHEDULE 3

I Fund Name (Show funds of same type grouped together)	II 2022 Beginning Estimated Unencumbered Fund Balance	Estimated Transfers-In	III Estimated Other Revenues	IV Total Resources Available For Expenditures	V Total Budget Year Expenditures and Encumbrances	VI 2022 Ending Estimated Unencumbered Balance
Parks & Recreation	55,442.06	-	30,000.00	85,442.06	30,000.00	55,442.06
Liberty Park	8,167.10	-	1,000.00	9,167.10	1,000.00	8,167.10
SCMR	1,843,843.28	750,000.00	1,250,000.00	3,843,843.28	2,000,000.00	1,843,843.28
State Highway Improvement	430,885.75	-	100,000.00	530,885.75	100,000.00	430,885.75
Permissive Tax	70,000.00	-	-	70,000.00	-	70,000.00
Municipal Motor Vehicle	352,378.48	-	150,000.00	502,378.48	150,000.00	352,378.48
Drug Law Enforcement	23,201.54	-	5,000.00	28,201.54	5,000.00	23,201.54
Law Enforcement	13,688.83	-	7,500.00	21,188.83	7,500.00	13,688.83
Enhanced 911	-	-	-	-	-	-
OPOTA Grant	10,773.50	-	500.00	11,273.50	2,500.00	8,773.50
Federal Grants	184,080.87	-	-	184,080.87	-	184,080.87
State Grants	361,389.46	-	27,500.00	388,889.46	27,500.00	361,389.46
Employee Payout Reserve	-	-	-	-	-	-
General Bond Retirement	525,456.16	870,000.00	-	1,395,456.16	870,000.00	525,456.16
Sewer Improvement	3,265,644.74	-	250,000.00	3,515,644.74	250,000.00	3,265,644.74
Special Assessment Bond	234,635.72	-	20,230.00	254,865.72	20,230.00	234,635.72

STATEMENT OF FUND ACTIVITY

List All Funds Individually Unless Reported On Schedule 2.

SCHEDULE 3

I	II		III	IV	V	VI
Fund Name (Show funds of same type grouped together)	2022 Beginning Estimated Unencumbered Fund Balance	Estimated Transfers-In	Estimated Other Revenues	Total Resources Available For Expenditures	Total Budget Year Expenditures and Encumbrances	2022 Ending Estimated Unencumbered Balance
Water Utility	206,433.87	-	100,000.00	306,433.87	-	306,433.87
Sewer Revenue	3,607,248.86	-	4,500,000.00	8,107,248.86	5,000,000.00	3,107,248.86
Gleneagles Golf Course	118,889.56	200,000.00	1,250,000.00	1,568,889.56	1,450,000.00	118,889.56
Fitness Center	54,642.24	300,000.00	1,000,000.00	1,354,642.24	1,300,000.00	54,642.24
Reserve	811,047.65	-	100,000.00	911,047.65	100,000.00	811,047.65
Unclaimed Funds	4,553.28	-	200.00	4,753.28	200.00	4,553.28
Community Theater	98,740.99	-	35,000.00	133,740.99	35,000.00	98,740.99
Capital Improvement	1,798,092.99	1,460,000.00	40,000.00	3,298,092.99	1,500,000.00	1,798,092.99
Local Coronavirus Relief	-	-	-	-	-	-
Summit County COVID-19	-	-	-	-	-	-
Park Debt	10,362.83	-	-	10,362.83	-	10,362.83

UNVOTED GENERAL OBLIGATION DEBT

Required: Include General Obligation Debt To Be Paid From Inside or Charter Millage.
 General Obligation Debt Being Paid By Other Sources, Special Obligation Bonds,
 and Revenue Bonds may be included for disclosure purposes.

SCHEDULE 4

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV 2022 Principal Amount Outstanding At The Beginning Of The Budget Year	V Amount Required To Meet Budget Year Principal and Interest Payments
Special Assessments				
Liberty-Cannon-Ravenna Rd	12/1/2003	2023	30,000.00	2,295.00
2005 Waterline Chamberlin Rd	9/1/2005	2025	14,000.00	1,850.00
Special Assessments Total			44,000.00	4,145.00
General Bond Obligation				
Darrow Rd - 95 Acres (Refinanced in 2013)	4/16/2013	2022	210,000.00	214,620.00
Golf Course Clubhouse Bonds	11/24/2020	2045	6,920,000.00	401,844.26
General Bond Obligation Total			7,130,000.00	616,464.26
OPWC Loans				
CH10L Edgewood	6/1/2011	2041	235,698.99	11,497.52
CH19M Haverhill and Croyden	7/1/2011	2041	237,233.56	11,572.34
CH04N Post Road Sanitary	1/1/2013	2043	656,812.39	29,855.10
CH020 Sunview Drive Improvements	7/1/2013	2043	473,933.72	21,063.72
CH05P Serene Court & Belmeadow Drive	7/1/2014	2044	168,666.62	7,333.34
CH06P Cobblestone and Old Pond Land Reconstr	8/1/2014	2044	390,883.29	16,633.34
CH04P Darrow Rd Sanitary - Tinkers Lane to Tinke	8/1/2014	2043	63,625.66	2,827.82
CH11Q Westwood Dr Water/Sanitary/Storm Impro	1/1/2015	2045	623,199.16	25,966.64
CH09Q Warren Parkway Improvement	10/1/2015	2045	235,200.00	9,600.00
CH06S Chamberlin Sanitary	7/1/2016	2046	247,904.62	9,721.74
CH03S Rolling Acres Subdivision Phase IV	7/1/2018	2048	976,500.02	36,166.66
CH05R Hillsdale Waterline & Sewer Improvement	1/1/2017	2046	350,283.88	13,736.62
CH08Q Darrow Rd Sanitary Sewer Replacement	7/1/2016	2046	169,257.61	6,770.30
CH04T Crestwood Waterline Replacement	1/1/2019	2049	523,745.27	18,705.18
CH07U Joann & Lila Place Reconstruction	1/1/2019	2049	371,182.00	13,256.50
CH05U Darrow Rd SR 91 Sanitary - Ravenna to Ti	7/1/2020	2050	389,591.96	13,434.20
OPWC Loan Total			6,113,718.75	248,141.02
Total			13,287,718.75	868,750.28