

CITY OF TWINSBURG, OHIO

ORDINANCE 61-2022

AN ORDINANCE ADOPTING THE TAX BUDGET OF THE CITY OF TWINSBURG, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023, AND SUBMITTING THE SAME TO THE COUNTY AUDITOR; AND DECLARING AN EMERGENCY

WHEREAS, the City of Twinsburg is required under Ohio Revised Code (ORC) 5705.281 to prepare and submit a Tax Budget for fiscal year 2023 to the Summit County Auditor on or before July 15, 2022; and

WHEREAS, a tentative tax budget for the City of Twinsburg for the fiscal year 2023 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, 2023, 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 open meeting or meetings of this Council, and that all deliberations of this Council were in meetings open to the public and in full compliance with all legal requirements, including without limitations, those set forth in Section 121.22 of the Ohio Revised Code.

SECTION IV: That this Ordinance is hereby declared to be an emergency measure, necessary for the immediate preservation of the public peace, health, safety welfare and convenience of the citizens of the City of Twinsburg, and for the additional reason to reconcile revenue and expenses of all city accounts prior to yearend, and provided it receives the affirmative vote of five or more members of Council, it shall take effect and be in force immediately upon its passage and approval of the Mayor; otherwise, it shall take effect and be in force at the earliest period allowed by law.

PASSED: _____

APPROVED: _____

EFFECTIVE: _____

Bill Furey, President of Council

Submitted to the Mayor for approval this

_____ day of _____, 2022

Approved by the Mayor _____, 2022

Sam Scaffide, Acting 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 _____, 2022.

Shannon Collins
Clerk of Council
City of Twinsburg



MEMO

DATE: 6/3/2022

TO: Shannon Collins, Clerk of Council
CC: Mayor Ted Yates, Matt Vazzana, Law Director

FROM: Sarah Buccigross, Finance Director

RE: Legislation Request for 2022 Tax Year/2023 Collection Year Tax Budget

1. Nature of Legislation:

2023 Tax Budget, to be submitted to Summit County By July 15, 2022

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
DEPARTMENT HEAD SIGNATURE

DATE: 6-3-2022

ALTERNATIVE TAX BUDGET INFORMATION

**Political Subdivisions
Excluding School Districts**

Political Subdivision/Taxing Unit City of Twinsburg, Ohio

For the Fiscal Year Commencing January 1, 2023

Fiscal Officer Signature _____

Date 6/6/2022

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

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)

	II	III	IV	V
DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes				
Personal Property Tax Reimbursements				
Local Government from County	226,649.74	256,068.66	242,578.31	245,000.00
LLGSF (Library Local Government)				
Income Tax	22,597,922.37	22,966,798.58	22,750,000.00	22,750,000.00
Transfers-in				
Other Revenue	5,879,576.64	3,250,943.65	5,187,881.00	5,250,000.00
Total Revenues	28,704,148.75	26,473,810.89	28,180,459.31	28,245,000.00
Total Expenditures	24,923,227.61	25,867,553.96	28,014,070.00	28,150,000.00
Revenues over/(under) Expenditures	3,780,921.14	606,256.93	166,389.31	95,000.00
Beginning Cash Fund Balance	8,084,764.57	11,865,685.71	12,471,942.64	12,638,331.95
Ending Cash Fund Balance	11,865,685.71	12,471,942.64	12,638,331.95	12,733,331.95
Encumbrances (at year end)	121,124.13	65,436.15	120,000.00	120,000.00
Ending Unencumbered Fund Balance	11,744,561.58	12,406,506.49	12,518,331.95	12,613,331.95

FUND: Police & Fire Levy Fund (295)

	II	III	IV	V
DESCRIPTION	FOR 2020 ACTUAL	FOR 2021 ACTUAL	2022 CURRENT YEAR ESTIMATE	2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes			1,719,722.00	1,720,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in				
Other Revenue				
Total Revenues			1,719,722.00	1,720,000.00
Total Expenditures			1,675,120.00	1,675,000.00
Revenues over/(under) Expenditures			44,602.00	45,000.00
Beginning Cash Fund Balance			-	44,602.00
Ending Cash Fund Balance			44,602.00	89,602.00
Encumbrances (at year end)			-	-
Ending Unencumbered Fund Balance			44,602.00	89,602.00

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)

I DESCRIPTION	II FOR 2020 ACTUAL	III FOR 2021 ACTUAL	IV 2022 CURRENT YEAR ESTIMATE	V 2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	195,138.73	213,640.46	216,669.00	220,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	351,500.00	467,500.00		
Other Revenue				
Total Revenues	546,638.73	681,140.46	216,669.00	220,000.00
Total Expenditures	549,202.83	679,361.60	212,658.00	220,000.00
Revenues over/(under) Expenditures	(2,564.10)	1,778.86	4,011.00	-
Beginning Cash Fund Balance	47,886.42	45,322.32	47,101.18	51,112.18
Ending Cash Fund Balance	45,322.32	47,101.18	51,112.18	51,112.18
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	45,322.32	47,101.18	51,112.18	51,112.18

FUND: Police Pension (291)

I DESCRIPTION	II FOR 2020 ACTUAL	III FOR 2021 ACTUAL	IV 2022 CURRENT YEAR ESTIMATE	V 2023 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	195,138.73	213,640.46	216,669.00	220,000.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	386,750.00	426,000.00		
Other Revenue				
Total Revenues	581,888.73	639,640.46	216,669.00	220,000.00
Total Expenditures	581,958.38	635,248.80	212,658.00	220,000.00
Revenues over/(under) Expenditures	(69.65)	4,391.66	4,011.00	-
Beginning Cash Fund Balance	53,228.66	53,159.01	57,550.67	61,561.67
Ending Cash Fund Balance	53,159.01	57,550.67	61,561.67	61,561.67
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	53,159.01	57,550.67	61,561.67	61,561.67

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 2023 Beginning Estimated Unencumbered Fund Balance	III Estimated Transfers-In	III Estimated Other Revenues	IV Estimated Income Tax	V Total Resources Available For Expenditures	VI Total Budget Year Expenditures and Encumbrances	Ending Estimated Unencumbered Balance
SCMR	1,843,475.15	500,000.00	1,200,000.00	-	3,543,475.15	1,700,000.00	1,843,475.15
Parks & Recreation Revolving	75,211.36	-	35,000.00	-	110,211.36	35,000.00	75,211.36
Liberty Park	5,167.10	-	-	-	5,167.10	1,500.00	3,667.10
Municipal Motor Vehicle	314,333.70	-	155,000.00	-	469,333.70	155,000.00	314,333.70
Enhanced 911	-	-	-	-	-	-	-
Permissive Tax	106,028.49	-	-	-	106,028.49	-	106,028.49
State Highway Improvement	478,114.29	-	100,000.00	-	578,114.29	100,000.00	478,114.29
Drug Law Enforcement	7,798.72	-	2,500.00	-	10,298.72	2,500.00	7,798.72
Law Enforcement	14,430.36	-	5,000.00	-	19,430.36	5,000.00	14,430.36
Unclaimed Funds	6,052.52	-	200.00	-	6,252.52	200.00	6,052.52
Reserve	909,252.35	-	100,000.00	-	1,009,252.35	100,000.00	909,252.35
OPOTA Grant	15,273.50	-	5,000.00	-	20,273.50	5,000.00	15,273.50
Federal Grants	177,465.62	-	50,000.00	-	227,465.62	50,000.00	177,465.62
State Grants	324,141.62	-	25,000.00	-	349,141.62	25,000.00	324,141.62
Local Coronavirus Relief	-	-	-	-	-	-	-
Summit County COVID-19	-	-	-	-	-	-	-
ARPA Local Fiscal Recovery	385,000.00	-	-	-	385,000.00	385,000.00	-
Employee Payout Reserve	-	-	-	-	-	-	-

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

Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	2023		Amount Required To Meet Budget Year Principal and Interest Payments
			Principal Outstanding At The Beginning Of The Budget Year		
Special Assessments					
Liberty-Cannon-Ravenna Rd	12/1/2003	2023	15,000.00		15,765.00
2005 Waterline Chamberlin Rd	9/1/2005	2025	11,000.00		3,550.00
		Special Assessments Total	26,000.00		19,315.00
General Bond Obligation					
Darrow Rd - 95 Acres (Refinanced in 2013)	4/16/2013	2022	-		-
Golf Course Clubhouse Bonds	11/24/2020	2045	7,065,000.00		399,354.26
		General Bond Obligation Total	7,065,000.00		399,354.26
OPWC Loans					
CH10L Edgewood	6/1/2011	2041	224,201.47		11,497.52
CH19M Haverhill and Croyden	7/1/2011	2041	225,661.22		11,572.34
CH04N Post Road Sanitary	1/1/2013	2043	626,957.29		29,855.10
CH020 Sunview Drive Improvements	7/1/2013	2043	452,870.00		21,063.72
CH05P Serene Court & Belmeadow Drive	7/1/2014	2044	161,333.28		7,333.34
CH06P Cobblestone and Old Pond Land Reconstn	8/1/2014	2044	374,249.95		16,633.34
CH04P Darrow Rd Sanitary - Tinkers Lane to Tinke	8/1/2014	2043	60,797.84		2,827.82
CH11Q Westwood Dr Water/Sanitary/Storm Impro	1/1/2015	2045	597,232.52		25,966.64
CH09Q Warren Parkway Improvement	10/1/2015	2045	225,600.00		9,600.00
CH06S Chamberlin Sanitary	7/1/2016	2046	238,182.88		9,721.74
CH03S Rolling Acres Subdivision Phase IV	7/1/2018	2048	940,333.36		36,166.66
CH05R Hillisdale Waterline & Sewer Improvement	1/1/2017	2046	336,547.26		13,736.62
CH08Q Darrow Rd Sanitary Sewer Replacement	7/1/2016	2046	162,487.31		6,770.30
CH04T Crestwood Waterline Replacement	1/1/2019	2049	505,040.09		18,705.18
CH07U Joann & Lila Place Reconstruction	1/1/2019	2049	357,925.50		13,256.50
CH05U Darrow Rd SR 91 Sanitary - Ravenna to Ti	7/1/2020	2050	376,157.76		13,434.20
CH05W Oakwood Drive Improvements	7/1/2022	2052	429,975.73		14,332.52
		OPWC Loan Total	6,295,553.46		262,473.54

Total	13,386,553.46	681,142.80
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TAX ANTICIPATION NOTES

SCHEDULE 6

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be apportioned to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amounts Required to Meet Budget Year Principal and Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name of the Special Debt Service Fund		

Amounts to be Apportioned to Debt Service on the Following Budget Year Settlements:		
February 2021 Real Estate		
August 2021 Real Estate		
Total		
Name Of Fund To Be Charged		