

**ALTERNATIVE TAX BUDGET INFORMATION**

Political Subdivision/Taxing Unit - City of Cleveland

For the Fiscal Year Commencing - January 1, 2022

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.

**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.

# **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.

## **NOTE:**

The general purpose of column 9 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 properly 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, and the personal property 10,000 exempt monies.

## **SCHEDULE 2**

The general purpose of schedule 2 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 authority must submit a list of all tax transfers.

## **SCHEDULE 3**

The general purpose of schedule 3 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 4**

The general purpose of schedule 4 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.

## **SCHEDULE 5**

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

# DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)  
 (List All Levies Of The Taxing Authority)

## SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized	\$ AMOUNT Requested Of Budget Commission
General Fund	Outside Millage		Operations	Ongoing	2021	2022	7.75 Mills	\$36,592,864
General Fund	Outside Millage		Police Pension	Ongoing	2021	2022	0.30 Mills	\$1,416,498
General Fund	Inside Millage		Fire Pension	Ongoing	2021	2022	0.05 Mills	\$236,083
General Fund	Outside Millage		Fire Pension	Ongoing	2021	2022	0.25 Mills	\$1,180,415
Bond Retirement	Inside Millage		Unvoted GO Bond	Ongoing	2021	2022	4.35 Mills	\$20,539,220
Totals								\$59,965,080

# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

## SCHEDULE 2

I	II	III	IV	V	VI	VII
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
General Fund	20,280,846	66,489,613	571,236,013	658,006,472	676,002,728	(17,996,256)
Restricted Tax	0	0	53,100,000	53,100,000	53,100,000	0
Street Construction Maintenance & Repair	5,819	0	32,456,237	32,462,056	32,462,056	0
Schools, Recreation & Cultural Activities	0	0	1,125,000	1,125,000	1,125,000	0
Stadium	26,690,242	0	14,376,107	41,066,349	22,444,803	18,621,546
Rainy Day Fund	37,425,738	0	140,000	37,565,738	0	37,565,738
Debt Service Fund	25,822,663	20,539,220	59,179,725	105,541,608	83,457,124	22,084,484
Sinking Fund Commission	28,427	0	829,646	858,073	858,073	0
Telephone	890,652	0	11,250,905	12,141,557	12,141,557	0
Utilities Radio Communication	0	0	6,461,157	6,461,157	6,461,157	0
Motor Vehicle Maintenance	2,001,997	0	22,546,556	24,548,553	22,548,553	2,000,000
Printing	6,718	0	2,774,687	2,781,405	2,781,405	0
Storeroom	83,720	0	464,799	548,519	548,519	0
Health Self Insurance	23,336,639	0	97,156,813	120,493,452	97,008,073	23,485,379
Prescription Self Insurance	5,645,560	0	19,426,646	25,072,206	19,426,646	5,645,560
Utilities Administration	385,656	0	8,454,902	8,840,558	8,553,951	286,607
Utilities Fiscal Control	273,357	0	8,918,674	9,192,031	9,041,851	150,180
Water	164,207,878		324,060,301	488,268,179	350,206,144	138,062,035
Water Pollution Control	21,667,419	0	29,386,918	51,054,337	29,428,282	21,626,055
Cleveland Public Power	27,266,429	0	214,795,584	242,062,013	214,944,591	27,117,422
Airport Operations	95,656,034	0	154,463,480	250,119,514	153,768,947	96,350,567
Cemetery	0	0	1,840,246	1,840,246	1,840,246	0
Golf	0	0	1,360,423	1,360,423	1,360,423	0
Parking Facilities	1,427,621	0	6,049,800	7,477,421	6,165,889	1,311,532
Public Auditorium	0	0	2,869,801	2,869,801	2,869,801	0
West Side Market	0	0	1,858,405	1,858,405	1,858,405	0
Central Collection Agency	311,568	0	13,116,089	13,427,657	13,116,089	311,568

# UNVOTED GENERAL OBLIGATION DEBT

(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 3

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
BRIDGES & ROADS	2011	2029	260,000	12,025	
BRIDGES & ROADS	2012	2030	3,090,000	949,500	
BRIDGES & ROADS	2016A	2033	18,205,000	1,896,800	
BRIDGES & ROADS	2018	2043	54,620,000	3,998,150	
BRIDGES & ROADS	2019A	2037	20,695,000	1,744,400	
BRIDGES & ROADS	2020A	2038	21,415,000	1,613,300	
CEMETERY IMPROVEMENT	2011	2031	115,000	5,319	
CEMETERY IMPROVEMENT	2012	2032	330,000	41,500	
NEIGHBORHOOD DEVELOPMENT	2020A	2040	1,685,000	117,531	
PARKS & RECREATION	2011	2031	725,000	33,531	
PARKS & RECREATION	2012	2032	570,000	208,500	
PARKS & RECREATION	2016A	2027	395,000	78,550	
PARKS & RECREATION	2018	2046	15,490,000	1,026,988	
PARKS & RECREATION	2019A	2043	10,595,000	690,400	
PARKS & RECREATION	2020A	2048	21,455,000	1,110,325	
PUBLIC FACILITIES	2011	2029	245,000	11,331	
PUBLIC FACILITIES	2012	2030	2,390,000	879,500	
PUBLIC FACILITIES	2016A	2026	2,785,000	638,850	
PUBLIC FACILITIES	2018	2031	4,310,000	550,400	
PUBLIC FACILITIES	2019A	2036	15,855,000	1,415,500	
PUBLIC FACILITIES	2020A	2037	13,885,000	1,107,750	
REFUNDING JUDGMENT BONDS	2016B	2033	4,260,000	207,882	
SERIES 2005 REFUNDING	2005	2023	6,525,000	4,228,875	
SERIES 2007C REFUNDING	2007C	2027	7,885,000	1,623,963	
SERIES 2015 REFUNDING	2015	2029	40,820,000	8,831,000	
SERIES 2016 REFUNDING	2016A	2032	17,720,000	2,463,000	
<b>TOTAL</b>			<b>286,325,000</b>	<b>35,484,869</b>	<b>14,500,000</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 4

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	VII Amount Receivable From Other Sources To Meet Debt Payments

# TAX ANTICIPATION NOTES

(Schools Only)

## SCHEDULE 5

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 applied 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
Amount Required To Meet Budget Year Principal & 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		

Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		