

County Council of Cuyahoga County, Ohio

Resolution No. R2020-0111

Sponsored by: County Executive Budish/Fiscal Officer/Office of Budget and Management	A Resolution adopting the Annual Alternative Tax Budget for the year 2021, and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, O.R.C. 5705.28(A)(2) requires that Council, as the taxing authority of Cuyahoga County, adopt a tax budget for the next succeeding fiscal year on or before the fifteenth day of July; and,

WHEREAS, O.R.C. 5705.281 permits the county budget commission to waive the tax budget requirement, but shall require the taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter; and,

WHEREAS, the purpose of the Tax Budget is to demonstrate the need for property taxes levied by the County and to establish the next succeeding fiscal year's revenue estimates; and,

WHEREAS, the Tax Budget establishes tax rates and provides the basis for the Official Certificate of Estimated Resources, the legal document that establishes the legal limitations within which the County must abide when setting appropriations; and,

WHEREAS, the Office of Budget and Management has submitted and recommended approval of the Annual Alternative Tax Budget; and,

WHEREAS, the County Operating Tax Budget for 2021 is \$1,901,348,524.00; and,

WHEREAS, after due consideration of the Alternative Tax Budget, it is deemed advisable by the Council of Cuyahoga County to adopt said County Alternative Tax Budget for the year 2021.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:

SECTION 1. The year 2021 Annual Alternative Tax Budget for the County of Cuyahoga as prepared in accordance with O.R.C. 5705.28, O.R.C. 5705.281, and the requirement of the Cuyahoga County Budget Commission, is hereby approved.




SECTION 2. It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. It is necessary that this Resolution become immediately effective in order that critical services provided by Cuyahoga County can continue, and to continue the usual and daily operation of the County. Provided that this Resolution receives the affirmative vote of eight members of Council, this Resolution shall become immediately effective upon the signature of the County Executive.

On a motion by Mr. Miller, seconded by Ms. Brown, the foregoing Resolution was duly adopted.

Yeas: Simon, Baker, Miller, Tuma, Gallagher, Schron, Conwell, Jones, Brown, Stephens and Brady

Nays: None

	6/23/2020
County Council President	Date
	6/23/2020
County Executive	Date
	6/23/2020
Clerk of Council	Date

First Reading/Referred to Committee: June 9, 2020

Committee(s) Assigned: Finance & Budgeting

Journal CC038

June 23, 2020

[Clerk's Note: Electronic signatures affixed in accordance with Cuyahoga County Code Chapter 110]

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: Cuyahoga County

For the Fiscal Year Commencing January 1, 2021

Fiscal Officer Signature Michael W. Chambers (W.P.) Date 6/3/20

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.

(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 (Mills)	\$ AMOUNT Requested Of Budget Commission
Board of Developmental Disabilities (Zone 2210)	To support the provision of services to individuals and families affected by developmental disabilities	11/8/2005	Replacement	Cont.	2005/2006	Cont	3.9	\$107,000,000
HHS Levy Fund (Zone 2255)	To support the provision of health and human services	3/3/2016	Renewal	Eight	2016/2023	2017/2024	4.8	\$132,000,000
HHS Levy Fund (Zone 2255)	To support the provision of health and human services	3/17/2020 *4/28/2020	Replacement	Eight	2020/2027	2021/2028	4.7	\$129,250,000
General Fund (Zone 1100)	To support general government operations	Inside Millage					1.00	\$30,841,970
GO Bond Retirement Fund (Zone 3500)	To support annual debt service on the three outstanding GO issues	Inside Millage					0.45	\$13,878,887
Totals							14.85 mills	\$412,970,857

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
1100 General Fund	\$ 85,339,563	\$ 31,425,000	\$ 454,909,979	\$ 571,674,542	\$ 454,130,659	\$ 117,543,883
2200 ADAMHS	\$ 20,101,742	-	\$ 40,363,659	\$ 60,465,401	\$ 40,363,659	\$ 20,101,742
2205 ADAMHS Grants	\$ (229,671)	-	-	\$ (229,671)	-	\$ (229,671)
2210 Board Of Develop. Disabilities	\$ 163,193,676	\$ 107,399,107	\$ 28,454,893	\$ 299,047,676	\$ 133,411,049	\$ 165,636,627
2215 Children Services	\$ 13,665,937	-	\$ 87,634,971	\$ 101,300,908	\$ 76,915,098	\$ 24,385,810
2220 Community Development	\$ 29,691,578	-	\$ 26,238,456	\$ 55,930,034	\$ 33,777,892	\$ 22,152,202
2225 Convention Center	\$ 1,456,115	-	\$ 1,819,100	\$ 3,275,215	\$ 1,045,980	\$ 2,229,235
2235 County Land Reutilization	\$ 409,387	-	\$ 7,000,000	\$ 7,409,387	\$ 7,000,000	\$ 409,387
2240 Court	\$ 12,473,568	-	\$ 9,192,696	\$ 21,666,264	\$ 4,633,792	\$ 17,032,472
2245 Cuyahoga Support Enforcement	\$ 4,519,981	-	\$ 43,249,083	\$ 47,769,064	\$ 42,863,971	\$ 4,905,093
2250 Delinquent Real Estate Assess.	\$ 13,967,672	-	\$ 16,343,379	\$ 30,311,051	\$ 4,688,961	\$ 25,622,070
2255 Health And Human Services Levy	\$ (4,207,098)	\$ 258,685,559	\$ 16,990,119	\$ 271,468,580	\$ 238,927,163	\$ 32,541,417
2260 Human Services	\$ 16,120,955	-	\$ 241,483,163	\$ 257,604,118	\$ 246,655,763	\$ 10,948,355
2265 Litter Prevention & Recycling	\$ (24,172)	-	-	\$ (24,172)	\$ 10,625	\$ (34,797)
2270 Motor Vehicle Gas Tax	\$ 39,287,647	-	\$ 159,099,888	\$ 198,387,535	\$ 167,143,436	\$ 31,244,099
2275 Other Community Development	\$ 473,235	-	\$ 11,552	\$ 484,787	\$ 48,552	\$ 436,235
2280 Other Health And Safety	\$ 10,171,262	-	\$ 25,984,265	\$ 36,155,527	\$ 25,981,290	\$ 10,174,237
2285 Other Judicial	\$ 22,735,403	-	\$ 43,690,686	\$ 66,426,089	\$ 40,160,916	\$ 26,265,173
2290 Other Legislative And Exec.	\$ 15,083,975	-	\$ 840,000	\$ 15,923,975	\$ 11,341,634	\$ 4,582,341
2295 Other Public Works	\$ 911,967	-	-	\$ 911,967	-	\$ 911,967
2300 Other Social Services	\$ 4,932,113	-	\$ 653,452	\$ 5,585,565	\$ 1,645,886	\$ 3,939,679
2305 Real Estate Assessment	\$ 14,590,940	-	\$ 16,241,659	\$ 30,832,599	\$ 18,521,771	\$ 12,310,828
2310 Solid Waste	\$ 2,757,249	-	\$ 1,833,499	\$ 4,590,748	\$ 2,333,605	\$ 2,257,143
2315 Sports Facilities Enhancement	\$ 15,554,548	-	-	\$ 15,554,548	-	\$ 15,554,548
2320 Treat All For Safer Comm	\$ 439,137	-	\$ 942,752	\$ 1,381,889	\$ 2,225,749	\$ (843,860)
2325 Victim Assistance	\$ 55,082	-	\$ 2,034,956	\$ 2,089,038	\$ 2,026,340	\$ 60,698
2330 Youth Services	\$ 5,389,090	-	\$ 653,452	\$ 6,042,542	\$ 1,645,886	\$ 4,396,656
2335 Lodging Tax Fund	\$ 2,195,092	-	-	\$ 2,195,092	-	\$ 2,195,092
2345 Opioid Mitigation Fund	\$ 98,469,437	-	-	\$ 98,469,437	\$ 4,069,941	\$ 94,379,496
2350 COVID-19 CARES Act Fund	\$ -	-	-	\$ -	-	\$ -
3500 Debt Service	\$ 3,933,746	\$ 13,760,442	\$ 85,996,313	\$ 103,690,501	\$ 96,251,747	\$ 7,438,754
4600 Capital Projects	\$ 10,278,354	-	\$ 1,396,155	\$ 11,674,509	\$ 12,582,581	\$ (908,072)
4605 Road Capital Projects	\$ (6,988,885)	-	\$ 6,179,080	\$ (807,805)	\$ 19,444,509	\$ (20,252,314)
4610 Convention Center Hotel Const.	\$ (4,872,842)	-	-	\$ (4,872,842)	-	\$ (4,872,842)
5700 County Airport	\$ 1,115,536	-	\$ 1,382,647	\$ 2,498,183	\$ 1,540,358	\$ 957,825
5710 County Parking Garage	\$ 5,652,890	-	\$ 3,872,886	\$ 9,525,776	\$ 3,829,140	\$ 5,696,636
5715 CC Information Systems	\$ 1,851,759	-	\$ 980,399	\$ 2,832,158	\$ 974,409	\$ 1,857,749
6750 Sanitary Engineer	\$ 61,488,618	-	\$ 50,101,105	\$ 111,589,723	\$ 26,149,444	\$ 85,440,279
6755 Central Custodial Services	\$ (1,043,543)	-	\$ 51,649,650	\$ 50,606,107	\$ 55,134,558	\$ (4,528,451)
6765 Maintenance Garage	\$ 1,205,514	-	\$ 1,507,460	\$ 2,712,974	\$ 1,331,376	\$ 1,381,598
6765 Health Insurance	\$ 54,234,938	-	\$ 122,153,570	\$ 176,388,508	\$ 111,935,975	\$ 64,452,533
6770 Workers Compensation	\$ 14,562,754	-	\$ 218	\$ 14,562,972	\$ 5,744,951	\$ 8,818,021
6775 Postage	\$ 410,378	-	\$ 1,363,127	\$ 1,773,505	\$ 1,411,070	\$ 362,435
6780 Printing	\$ 682,549	-	\$ 2,537,822	\$ 3,220,371	\$ 2,280,136	\$ 940,235
7950 Soil & Water Conservation Dist	\$ (40,826)	-	\$ 1,175,810	\$ 1,134,984	\$ 1,148,692	\$ (13,708)
TOTAL ALL FUNDS	\$ 731,995,351	\$ 411,270,108	\$ 1,555,961,901	\$ 2,699,227,360	\$ 1,901,348,624	\$ 797,878,836
Data Source	2020 Ending Balance Projection	OBM Q1 Estimate for 2021	OBM Q1 Estimate for 2021	II + III + IV	OBM Q1 Estimate for 2021	V - VI

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
Series 2009B General Obligation Bonds	12/22/2009	12/1/2034	\$85,790,000	\$5,178,784	\$1,904,008.00
Series 2012A General Obligation Bonds	12/13/2012	12/1/2037	\$70,550,000	\$9,146,850	\$398,540.00
Series 2012B General Obligation Bonds	12/13/2012	12/1/2024	\$4,640,000	\$1,104,848	\$0.00
Series 2019A General Obligation Bonds	7/30/2019	12/1/2027	\$39,500,000	\$1,755,350	\$1,755,350.00
Series 2019B General Obligation Bonds	7/30/2019	12/1/2035	\$32,725,000	\$5,150,316	\$5,150,316.00
Total			\$ 233,205,000	\$ 22,336,148	\$ 9,208,214

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		