

**CITY OF TWINSBURG, OHIO**

**ORDINANCE 93-2020**

AN ORDINANCE AMENDING THE TAX BUDGET FOR 2021 AS SET FORTH IN ORDINANCE 75-2020 AND SUBMITTED SAME TO THE SUMMIT COUNTY AUDIITOR; AND DECLARING AN EMERGENCY

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**WHEREAS**, every year the City of Twinsburg is required under Ohio Revised Code (ORC) 5705.281 to prepare and submit a Tax Budget for the following fiscal year to the Summit County Auditor; and

**WHEREAS**, at the regular council meeting on July 14, 2020 Council passed Ordinance 48-2020 adopting the Tax Budget for fiscal year commencing January 1, 2021; and

**WHEREAS**, on October 13, 2020 Council passed Ordinance 75-2020 affirming the Tax Budget for fiscal year 2021 as set forth in Ordinance 48-2020; and

**WHEREAS**, an initiative petition (designated as Issue 24) was presented to the Summit County Board of Elections and placed on the November 3, 2020 ballot proposing to amend Article 6.01 of the Charter of the City of Twinsburg limiting the rate of taxation from 7.0 Charter mills to 2.0 Charter mills; and

**WHEREAS**, on November 3, 2020 Issue 24 was approved by a majority of the electorate in the City of Twinsburg amending the Charter and limiting the use of Charter Millage to a maximum of 2.0 mills in any given year commencing January 1, 2021; and

**WHEREAS**, the current proposed tax budget for fiscal year 2021 commits to the use of 3.0 Charter Mills for Police/Fire pensions and Police/Fire Capital as established in Ordinance 48-2020 and confirmed in Ordinance 75-2020; and

**WHEREAS**, as a result of the passage of Issue 24, limiting the use of Charter millage, the City is prohibited from designating 3.0 Charter mills to the Police and Fire Departments as previously proposed in the Tax Budget for fiscal year 2021.

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

**SECTION I:** That the passage of Issue 24 prohibits the use of 3.0 Charter mills for the Police and Fire Departments as proposed in the Tax Budget for fiscal year 2021 previously submitted to the Summit County Auditor.

**SECTION II:** The Tax Budget of the City of Twinsburg, Ohio for the fiscal year beginning January 1, 2021, as established and authorized pursuant to the passage of Ordinance 48-2020, passed July 14, 2020, and affirmed in Ordinance 75-2020, passed October 13, 2020, shall hereby be amended as follows:

<b><u>Fund Type</u></b>	<b><u>Millage</u></b>	<b><u>Purpose</u></b>
Police Pension [existing]	.30 mills	Police Pension Expense
Fireman's Fund [existing]	.30 mills	Fire Pension Expense
<del>Police Pension</del>	<del>.70 mills</del>	<del>Police Pension Expense</del>
<del>Fire Pension</del>	<del>.70 mills</del>	<del>Fire Pension Expense</del>
Capital Improvements	1.00 mills	Police/Fire Capital Expense

**SECTION III:** The Tax Budget of the City of Twinsburg, Ohio for the fiscal year beginning January 1, 2021, is hereby amended and adopted as reflected in Section II herein, a copy of which attached as Exhibit A and is incorporated into this Ordinance as if fully rewritten herein.

**SECTION IV:** 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 V:** 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 all legal requirements, including without limitation, those set forth in Section 121.22 of the Ohio Revised Code.

**SECTION VI:** 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 that the previously submitted Tax Budget is no longer viable and must be corrected immediately in order to not conflict with the recently amended Charter, 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: \_\_\_\_\_

\_\_\_\_\_  
Greg Bellan, President of Council

Submitted to the Mayor for approval this  
\_\_\_\_\_ day of \_\_\_\_\_, 2020

Approved by the Mayor \_\_\_\_\_, 2020

\_\_\_\_\_  
Ted Yates, Mayor

ATTEST:

\_\_\_\_\_  
Shannon Collins  
Clerk of Council

1<sup>st</sup> Rdg. \_\_\_\_\_

2<sup>nd</sup> Rdg. \_\_\_\_\_

3<sup>rd</sup> 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 \_\_\_\_\_, 2020.

\_\_\_\_\_  
Shannon Collins  
Clerk of Council  
City of Twinsburg

# ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivisions  
**Excluding School Districts**

Political Subdivision/Taxing Unit City of Twinsburg, Ohio

For the Fiscal Year Commencing

January 1, 2021

Fiscal Officer Signature



Date

11/6/2020

## 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

# 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 2021
Police Pension	Police Pension Expense	C		PERMANENT			0.30	195,247
Fireman's Fund	Fire Pension Expense	C		PERMANENT			0.30	195,247
**Park Fund	Debt Service	O	11/2/1999	7	99/21		1.68	1,093,582

\* Do not include personal property tax reimbursement amounts.

\*\* Figure is based on max rate - levy is to include estimated county administrative fees

# 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 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes				-
Personal Property Tax Reimbursements				
Local Government from County	217,696.28	227,036.60	229,680.89	215,000.00
LLGSF (Library Local Government)				
Income Tax	22,816,023.97	23,534,824.26	22,035,000.00	22,000,000.00
Transfers-in				
Other Revenue	3,629,128.98	3,945,734.84	5,150,344.11	3,950,000.00
<b>Total Revenues</b>	<b>26,662,849.23</b>	<b>27,707,595.70</b>	<b>27,415,025.00</b>	<b>26,165,000.00</b>
<b>Total Expenditures</b>	<b>28,955,186.22</b>	<b>27,919,672.70</b>	<b>27,862,620.00</b>	<b>29,782,003.00</b>
<b>Revenues over/(under) Expenditures</b>	<b>(2,292,336.99)</b>	<b>(212,077.00)</b>	<b>(447,595.00)</b>	<b>(3,617,003.00)</b>
Beginning Cash Fund Balance	10,589,178.00	8,296,841.01	8,084,764.01	7,637,169.01
Ending Cash Fund Balance	8,296,841.01	8,084,764.01	7,637,169.01	4,020,166.01
Encumbrances (at year end)	140,934.64	149,560.36	150,000.00	150,000.00
Ending Unencumbered Fund Balance	8,155,906.37	7,935,203.65	7,487,169.01	3,870,166.01

### FUND: Park Debt (310)

I	II	III	IV	V
DESCRIPTION	FOR 2018 ACTUAL	FOR 2019 ACTUAL	2020 CURRENT YEAR ESTIMATE	2021 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	825,404.83	821,079.24	852,580.00	182,800.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in				
Other Revenue	15,559.64	15,947.82	-	-
<b>Total Revenues</b>	<b>840,964.47</b>	<b>837,027.06</b>	<b>852,580.00</b>	<b>182,800.00</b>
<b>Total Expenditures</b>	<b>842,151.64</b>	<b>846,321.78</b>	<b>847,850.00</b>	<b>182,800.00</b>
<b>Revenues over/(under) Expenditures</b>	<b>(1,187.17)</b>	<b>(9,294.72)</b>	<b>4,730.00</b>	<b>-</b>
Beginning Cash Fund Balance	44,578.00	43,389.76	34,095.04	38,825.04
Ending Cash Fund Balance	43,390.83	34,095.04	38,825.04	38,825.04
Encumbrances (at year end)	-	-	-	-
Ending Unencumbered Fund Balance	43,390.83	34,095.04	38,825.04	38,825.04

# 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 2018 ACTUAL	III FOR 2019 ACTUAL	IV 2020 CURRENT YEAR ESTIMATE	V 2021 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	189,691.20	191,685.58	195,248.00	195,247.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	492,605.10	464,250.00	585,895.00	480,577.00
Other Revenue				
<b>Total Revenues</b>	<b>682,296.30</b>	<b>655,935.58</b>	<b>781,143.00</b>	<b>675,824.00</b>
Total Expenditures	663,188.60	649,821.86	778,000.00	675,000.00
Revenues over/(under) Expenditures	19,107.70	6,113.72	3,143.00	824.00
Beginning Cash Fund Balance	22,665.00	41,772.70	47,886.42	51,029.42
Ending Cash Fund Balance	41,772.70	47,886.42	51,029.42	51,853.42
Encumbrances (at year end)	-			
Ending Unencumbered Fund Balance	41,772.70	47,886.42	51,029.42	51,853.42

### FUND: Police Pension (291)

I DESCRIPTION	II FOR 2018 ACTUAL	III FOR 2019 ACTUAL	IV 2020 CURRENT YEAR ESTIMATE	V 2021 BUDGET YEAR ESTIMATE
Revenues				
Property Taxes	189,691.19	191,685.58	195,248.00	195,247.00
Personal Property Tax Reimbursements				
Local Government from County				
LLGSF (Library Local Government)				
Income Tax				
Transfers-in	435,828.72	441,000.00	510,645.00	455,577.00
Other Revenue				
<b>Total Revenues</b>	<b>625,519.91</b>	<b>632,685.58</b>	<b>705,893.00</b>	<b>650,824.00</b>
Total Expenditures	615,302.62	632,285.21	702,750.00	650,000.00
Revenues over/(under) Expenditures	10,217.29	400.37	3,143.00	824.00
Beginning Cash Fund Balance	42,611.00	52,828.29	53,228.66	56,371.66
Ending Cash Fund Balance	52,828.29	53,228.66	56,371.66	57,195.66
Encumbrances (at year end)				
Ending Unencumbered Fund Balance	52,828.29	53,228.66	56,371.66	57,195.66

# 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 2021 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 2021 Ending Estimated Unencumbered Balance
Parks & Recreation	49,627.26	-	20,000.00	69,627.26	45,000.00	24,627.26
Liberty Park	10,554.34	-	5,000.00	15,554.34	5,000.00	10,554.34
SCMR	1,427,658.84	1,385,000.00	1,300,000.00	4,112,658.84	2,685,000.00	1,427,658.84
State Highway Improvement	390,902.44	-	100,000.00	490,902.44	100,000.00	390,902.44
Permissive Tax	70,000.00	-	-	70,000.00	-	70,000.00
Municipal Motor Vehicle	182,909.77	-	140,000.00	322,909.77	140,000.00	182,909.77
Drug Law Enforcement	2,484.95	-	5,000.00	7,484.95		7,484.95
Law Enforcement	18,472.99	-	1,500.00	19,972.99	10,000.00	9,972.99
Enhanced 911	-	-	-	-	-	-
OPOTA Grant	10,273.50	-	5,000.00	15,273.50	5,000.00	10,273.50
Federal Grants	72,136.70	-	50,000.00	122,136.70	50,000.00	72,136.70
State Grants	63,626.87	-	50,000.00	113,626.87	50,000.00	63,626.87
Employee Payout Reserve	107,233.57	-	-	107,233.57	-	107,233.57
General Bond Retirement	537,696.90	850,000.00		1,387,696.90	850,000.00	537,696.90
Sewer Improvement	2,443,135.19	-	1,150,000.00	3,593,135.19	1,050,000.00	2,543,135.19
Special Assessment Bond	213,279.51	-	25,000.00	238,279.51	25,000.00	213,279.51





# 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 Principal Amount Outstanding At The Beginning Of The Budget Year	V Amount Required To Meet Budget Year Principal and Interest Payments
<b>Special Assessments</b>				
Liberty-Cannon-Ravenna Rd	12/1/2003	2023	45,000.00	17,295.00
2005 Waterline Chamberlin Rd	9/1/2005	2025	17,000.00	3,850.00
<b>Special Assessments Total</b>			62,000.00	21,145.00
<b>General Bond Obligation</b>				
Darrow Rd - 95 Acres (Refinanced in 2013)	4/16/2013	2022	415,000.00	214,130.00
Various Purpose Refunding Bonds, Series 2011B	12/1/2011	2021	355,000.00	370,087.50
Golf Club House - One Year Note	2/26/2020	2021	7,138,000.00	7,280,363.44
<b>General Bond Obligation Total</b>			7,908,000.00	7,864,580.94
<b>OPWC Loans</b>				
CH10L Edgewood	6/1/2011	2041	241,447.75	11,497.52
CH19M Haverhill and Croyden	7/1/2011	2041	243,019.73	11,572.34
CH04N Post Road Sanitary	1/1/2013	2043	671,739.94	29,855.10
CH020 Sunview Drive Improvements	7/1/2013	2043	484,465.58	21,063.72
CH05P Serene Court & Belmeadow Drive	7/1/2014	2044	172,333.29	7,333.34
CH06P Cobblestone and Old Pond Land Reconstru	8/1/2014	2044	399,199.96	16,633.34
CH04P Darrow Rd Sanitary - Tinkers Lane to Tinke	8/1/2014	2043	65,039.57	2,827.82
CH11Q Westwood Dr Water/Sanitary/Storm Impro	1/1/2015	2045	636,182.48	25,966.64
CH09Q Warren Parkway Improvement	10/1/2015	2045	240,000.00	9,600.00
CH06S Chamberlin Sanitary	7/1/2016	2046	252,765.49	9,721.74
CH03S Rolling Acres Subdivision Phase IV	7/1/2018	2048	994,583.35	36,166.66
CH05R Hillsdale Waterline & Sewer Improvement	1/1/2017	2046	357,152.19	13,736.62
CH08Q Darrow Rd Sanitary Sewer Replacement	7/1/2016	2046	172,642.76	6,770.30
CH04T Crestwood Waterline Replacement	1/1/2019	2049	533,097.86	18,705.18
CH07U Joann & Lila Place Reconstruction	1/1/2019	2049	377,810.25	13,256.50
CH05U Darrow Rd SR 91 Sanitary - Ravenna to Ti	7/1/2020	2050	396,309.06	13,434.20
<b>OPWC Loan Total</b>			6,237,789.26	248,141.02

<b>Total</b>	14,207,789.26	8,133,866.96
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