

CITY OF BAY VILLAGE, CUYAHOGA COUNTY, OHIO
2018 Tax Budget
For The Year Ending December 31, 2018

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit **CITY OF BAY VILLAGE**

For the Fiscal Year Commencing **JANUARY 1, 2020**

Fiscal Officer Signature _____ Date **June 25, 2019**

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.

CITY OF BAY VILLAGE, CUYAHOGA COUNTY, OHIO

2019 Tax Budget

For The Year Ending December 31, 2019

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	Special Levy	11/8/1960	Continuing	Continuing	1/1/19 - 12/31/19	1/1/20 - 12/31/20	6.88 Mills	\$ 4,425,232
Police Pension Special Revenue Fund	Special Levy	11/8/1960	Continuing	Continuing	1/1/19 - 12/31/19	1/1/20 - 12/31/20	0.69 Mills	\$ 443,810
Fire Pension Special Revenue Fund	Special Levy	11/8/1960	Continuing	Continuing	1/1/19 - 12/31/19	1/1/20 - 12/31/20	0.69 Mills	\$ 443,810
Parks and Recreation Special Revenue Fund	Special Levy	11/7/1972	Continuing	Continuing	1/1/19 - 12/31/19	1/1/20 - 12/31/20	0.50 Mills	\$ 321,601
Emergency Paramedic Special Revenue Fund	Special Levy	5/6/1986	Continuing	Continuing	1/1/19 - 12/31/19	1/1/20 - 12/31/20	2.25 Mills	\$ 1,447,205
Total Special Revenue Funds							4.13 Mills	\$ 2,656,426
Bond Retirement	Inside Millage		Continuing	Continuing	1/1/19 - 12/31/19	1/1/20 - 12/31/20	3.89 Mills	\$ 2,502,057
Totals								\$9,583,714

CITY OF BAY VILLAGE, CUYAHOGA COUNTY, OHIO
2019 Tax Budget
For The Year Ending December 31, 2019

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 Group						
General Fund	\$ 921,646	\$ 4,740,617	\$ 8,229,238	\$ 13,891,501	\$ 13,090,237	\$ 801,264
General Reserve	2,000,000	-	-	2,000,000	-	2,000,000
Total General Funds	2,921,646	4,740,617	8,229,238	15,891,501	13,090,237	2,801,264
Special Revenue Fund Group						
Paramedic	38,568	1,447,205	-	1,485,773	1,485,594	179
Parks and Recreation	65,000	321,601	586,579	973,180	972,049	1,132
Community Gym Fund	73,407	-	9,348	82,755	15,000	67,755
Gift Cards	26	-	-	26	-	26
Play in Bay	881	-	-	881	-	881
Bay Family Services	500	-	48,748	49,248	48,748	500
Community Diversion Program	3,154	-	6,000	9,154	5,000	4,154
Bay Bike and Skate Park	918	-	-	918	-	918
Tennis Court Maintenance	900	-	10,000	10,900	10,000	900
Equipment Replacement	286	-	-	286	286	-
Private Property Maintenance	10,166	-	57,000	67,166	67,000	166
State Highway	18,520	-	58,520	77,040	70,000	7,040
Street Maintenance and Repair	153,570	-	1,274,050	1,427,620	1,416,109	11,511
Police Pension	53,120	443,810	-	496,930	469,625	27,305
Fire Pension	16,720	443,810	129,500	590,030	575,710	14,320
Accrued Benefits	286,500	-	-	286,500	140,000	146,500
Endowment Trust	2,345	-	4,950	7,295	5,000	2,295
Senior Programs	17,000	-	41,500	58,500	49,500	9,000

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STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Local Law Enforcement Trust	1,000	-	-	1,000	-	1,000
Drug Fine	4,300	-	2,300	6,600	4,000	2,600
Alcohol Intervention	900	-	1,400	2,300	1,500	800
DARE	-	-	-	-	-	-
Grant Commission	545	-	-	545	-	545
Federal Equitable Sharing	4,000	-	10,000	14,000	10,000	4,000
Community House Renovation	10,373	-	-	10,373	-	10,373
Grants Fund	-	-	-	-	-	-
Total Special Revenue Funds	762,699	2,656,426	2,239,895	5,659,019	5,345,121	313,899
<u>Debt Service Fund Group</u>						
Bond Retirement Fund	5,121,083	2,502,057	2,583,300	10,206,440	6,126,025	4,080,415
Bond Retirement Special Fund	19,104	-	-	19,104	-	19,104
Total Debt Service Funds	5,140,187	2,502,057	2,583,300	10,225,544	6,126,025	4,099,519
<u>Capital Project Fund Group</u>						
General Capital Fund	60,559	-	1,000,000	1,060,559	1,000,000	60,559
Bassett Road	4,897	-	-	4,897	-	4,897
Walker Road	7,780	-	-	7,780	220	7,560
Public Improvement	110,500	-	-	110,500	-	110,500
Infrastructure Improvement Fund	1,049,830	-	-	1,049,830	-	1,049,830
Municipal Buildings Improvement	1,355,000	-	-	1,355,000	-	1,355,000
Public Buildings	-	-	-	-	-	-
Total Capital Project Funds	2,588,566	-	1,000,000	3,588,566	1,000,220	2,588,346
<u>Enterprise Fund Group</u>						
Swimming Pool	45,000	-	415,000	460,000	425,273	34,728

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STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Property Taxes and Local Government Revenue	IV Other Sources Receipts	V Total Resources Available for Expenditures	VI Total Estimated Expenditures & Encumbrances	VII Ending Estimated Unencumbered Balance
Sewer Fund	42,060	-	2,493,000	2,535,060	2,512,214	22,847
Total Enterprise Funds	87,060	-	2,908,000	2,995,060	2,937,486	57,574
Internal Service Fund Group						
Health Insurance	942,926	-	1,469,690	2,412,616	1,462,433	950,183
General Insurance	47,230	-	160,000	207,230	154,570	52,660
Workers Compensation	351,360	-	111,130	462,490	110,000	352,490
Total Internal Service Funds	1,341,516	-	1,740,820	3,082,336	1,727,003	1,355,333
Trust Funds						
Unclaimed Monies	1,400	-	1,000	2,400	2,400	-
Cahoon Income	21,720	-	500	22,220	-	22,220
Cahoon Park Trust	92,000	-	500	92,500	-	92,500
Cahoon Library	57,000	-	500	57,500	-	57,500
Waldeck Estate Trust	165,423	-	500	165,923	8,215	157,708
Dwyer Fund	55,000	-	1,000	56,000	10,000	46,000
Total Trust Funds	392,543	-	4,000	396,543	20,615	375,928
Security Deposit Funds						
Building Deposit Fund	100,000	-	30,000	130,000	30,000	100,000
Security Deposit Fund	3,500	-	22,000	25,500	22,000	3,500
Total Security Deposit Funds	103,500	-	52,000	155,500	52,000	103,500
TOTAL ALL FUNDS	\$ 13,337,717	\$ 9,899,099	\$ 18,757,253	\$ 41,994,069	\$ 30,298,707	\$ 11,695,362

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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)

Fiscal Officer Signature _____ Date **June 25, 2019**

SCHEDULE 3

I	II	III	IV	V	VI
Purpose Of Bonds Or Notes	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Calendar Year	Amount Required To Meet Calendar Year Principal & Interest Payments	Amount Receivable From Other Sources To Meet Debt Payments
2002 Various Purpose	2002	December 1, 2022	\$390,000	\$149,370	
2011 Police Station Refinance	2011	December 1, 2031	875,000	154,563	
2012 Police Station Refinance	2012	December 1, 2030	1,965,000	290,160	
2012 Various Purpose	2012	December 1, 2022	240,000	84,320	
2014-18 Various Purpose	06/07/18	June 5, 2020	5,300,000	5,300,000	
Totals			\$8,770,000.00	\$5,978,413.00	\$0.00

