ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit_____ **City of Berea**

For the Fiscal Year Commencing_____ January 1, 2026 - December 31, 2026

Fiscal Officer Signature_Andrea D. Morris_____________Date__ June 16, 2025

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.

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 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

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 seperate 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. All taxing authorities, except school districts, 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)

City of Berea

SCHEDULE 1

I Fund	II Purpose	III Authorized By Voters On MM/DD/YY	IV Levy Type	V Number Of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized	IX $ AMOUNT Requested Of Budget Commission
General	Current exp.	11/2/2021	renewal	5	2021/2025	2022/2026	4.10	$577,500.00
General	Current exp.	11/6/1984	charter	continuous	1984/cont.	1985/cont.	3.85	$2,200,000.00
Police Pension	Special levy	11/6/1984	charter	continuous	1984/cont.	1985/cont.	1.00	$551,000.00
Fire Pension	Special levy	11/6/1984	charter	continuous	1984/cont.	1985/cont.	1.00	$551,000.00
Community Hospital	Special levy	11/5/2024	renewal	5	2025/2029	2026/2030	1.00	$140,000.00
Bond Retirement	Sink Fd/bond	unvoted	charter	continuous			4.45	$2,617,000.00
Water Capital Improv	tax levy	11/8/2022	renewal	5	2022/2026	2023/2027	1.40	$600,000.00
Totals							16.80	$7,236,500.00

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Berea

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Total Estimated Receipts	IV Total Resources Available For Expenditures	V Total Estimated Expenditures & Encumbrances	VI Ending Estimated Unencumbered Balance
General (incl prop tax+ local govt)	2,825,866.72	20,443,597.00	23,269,463.72	20,830,791.11	2,438,672.61
General - Designated	1,263,383.13	100,000.00	1,363,383.13	100,000.00	1,263,383.13
Court Operations	46,675.79	1,771,215.01	1,817,890.80	1,804,096.30	13,794.50
Recreation	108.39	2,473,900.00	2,474,008.39	2,472,844.00	1,164.39
Municipal Income Tax	495,867.51	4,972,659.00	5,468,526.51	5,035,000.00	433,526.51
State Highway	2,038.78	78,000.00	80,038.78	80,000.00	38.78
SCM&R	21,450.04	1,189,000.00	1,210,450.04	1,185,000.00	25,450.04
Fire Pension-incl prop tax revenues	26,764.93	753,099.00	779,863.93	746,416.00	33,447.93
Police Pension-incl prop tax revenues	78,290.68	753,099.00	831,389.68	728,798.00	102,591.68
Safe Students	10.13	200,000.00	200,010.13	199,365.00	645.13
Public Safety Fund	136.93	0.00	136.93	136.93	0.00
Safe Passage	33.44	0.00	33.44	33.44	0.00
Street Lighting	518,419.59	895,000.00	1,413,419.59	846,000.00	567,419.59
Community Hospital-incl prop tax revenues	2,500.23	140,000.00	142,500.23	138,156.00	4,344.23
CDBG	15,861.12	200,000.00	215,861.12	210,885.00	4,976.12
Muni Vehicle Tax Levy	5,673.84	40,000.00	45,673.84	45,000.00	673.84
Opioid Settlement Fund	47,412.83	20,000.00	67,412.83	20,000.00	47,412.83
Law Enforcement Fund	2,028.32	4,000.00	6,028.32	5,536.00	492.32
SP3 Muni Court Health Ins Fund	34,578.57	65,406.00	99,984.57	55,000.00	44,984.57

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Berea

SCHEDULE 2

I Fund BY Type	II Beginning Estimated Unencumbered Fund Balance	III Total Estimated Receipts	IV Total Resources Available For Expenditures	V Total Estimated Expenditures & Encumbrances	VI Ending Estimated Unencumbered Balance
Probation Services	12,616.66	110,226.00	122,842.66	121,682.00	1,160.66
Indigent Drivers Alcohol Treatment	399,954.85	50,659.00	450,613.85	54,563.00	396,050.85
DUI Education	4,520.08	1,024.00	5,544.08	2,500.00	3,044.08
Theft Diversion	884.80	36,000.00	36,884.80	35,864.80	1,020.00
Court Computer	81,248.42	149,500.00	230,748.42	120,000.00	110,748.42
Court Computer Research	23,960.46	33,668.00	57,628.46	30,000.00	27,628.46
Court Special Project	23,450.07	111,404.00	134,854.07	132,854.07	2,000.00
SP2-Indigent Def Alcohol Monitor	77,696.90	12,658.00	90,354.90	14,956.00	75,398.90
State Highway Patrol	651.30	2,746.00	3,397.30	2,752.00	645.30
SP4 Court Magistrates	78,668.83	86,924.00	165,592.83	86,632.00	78,960.83
General Bond Retirement (incl prop tax revenue	2,243,153.38	3,683,790.00	5,926,943.38	2,425,000.00	3,501,943.38
General Improvement	3,582.80	5,488,100.00	5,491,682.80	5,266,791.50	224,891.30
Bagley Road TIF	0.00	10,000.00	10,000.00	0.00	10,000.00
Safety Capital Improvement	27,835.02	460,000.00	487,835.02	449,355.00	38,480.02
Sewer Capital Improvement	3,099.84	1,735,776.17	1,738,876.01	1,040,651.51	698,224.50
Water Capital Improvement(incl prop tax revenu	919.25	673,464.00	674,383.25	593,997.00	80,386.25
Recreation Capital Improvement	4,101.87	365,000.00	369,101.87	355,000.00	14,101.87
Court Capital Improvement	269,123.75	34,293.00	303,416.75	72,172.00	231,244.75

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

City of Berea

SCHEDULE 2

I	II	III	IV	V	VI
Fund BY Type	Beginning Estimated Unencumbered Fund Balance	Total Estimated Receipts	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Neighborhood Improvement	3,334.69	590,000.00	593,334.69	584,000.00	9,334.69
Water Meter Improvement Fund	504.84	171,000.00	171,504.84	163,000.00	8,504.84
Water Revenue	49,520.42	2,866,000.00	2,915,520.42	2,892,885.00	22,635.42
Sewer Revenue	80,731.78	855,000.00	935,731.78	850,641.00	85,090.78
Medical Benefits	309.08	4,089,024.92	4,089,334.00	4,087,334.00	2,000.00
Property/Liability Insurance	1,265.32	492,000.00	493,265.32	491,000.00	2,265.32
Workers Compensation	18,262.13	187,634.00	205,896.13	196,000.00	9,896.13
Regional Sewer Agency	1,146,122.31	6,400,000.00	7,546,122.31	6,206,502.00	1,339,620.31
Unclaimed Monies	59,545.25	10,000.00	69,545.25	8,000.00	61,545.25
Contract Retainer	186,655.40	200,000.00	386,655.40	250,000.00	136,655.40
Guarantee Deposits	328,976.55	100,000.00	428,976.55	105,000.00	323,976.55
Ohio Board of Building Standards	5,633.42	10,000.00	15,633.42	11,000.00	4,633.42
Muni Court Comm District	40,242.40	15,000.00	55,242.40	12,000.00	43,242.40

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)

City of Berea

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 Year	V Amount Required To Meet Budget Year Principal & Interest Payments
Various purpose-refunded in 2016	08/18/16	12/01/26	$155,000	$157,635
Various purpose-refunded in 2020	11/12/20	12/01/30	$720,000	$149,432
Various purpose-refunded in 2022	03/16/22	12/01/33	$1,770,000	$274,776
Various purpose - Series 2015	03/24/15	12/01/35	$3,810,000	$534,375
Various purpose - Series 2023	01/10/23	12/01/37	$6,305,000	$598,784
Totals			$12,760,000	$1,715,002

VOTED DEBT OUTSIDE 10 MILL LIMIT

(Bonds Or Notes Must Actually Be Issued In Order To Commence Collection Of Property Taxes For Debt Service)

City of Berea

SCHEDULE 4

I	II	III	IV	V	VI
Purpose Of Notes Or Bonds	Authorized By Voters On MM/DD/YY	Date Of Issue	Final Maturity Date	Principal Amount Outstanding At The Beginning Of The Year	Amount Required To Meet Budget Year Principal & Interest Payments
Water Plant (Phase I)	11/06/12	07/01/08	01/01/28	$313,673	$130,943
Water Plant (Phase II)	11/06/12	01/01/11	01/01/31	$1,225,677	$262,578
Milton Edwards Phase I Water Project	11/06/12	07/01/08	01/01/38	$629,703	$64,099
Milton Edwards Phase II Water Project	11/06/12	01/01/08	01/01/38	$645,029	$62,232
Water System Improvements	11/06/12	01/01/13	07/01/42	$579,496	$45,482
				$3,393,578	$565,335