

MEMORANDUM

To: Mayor Bodnar, Council President Schutt and Members of Council
From: Angie S. Rich, Director of Finance 
Subject: Alternative Tax Budget - 2027
Date: May 28, 2026

Introduction:

The Village's Tax Budget process is an annual statutory requirement under Ohio Revised Code Section 5705. The tax budget for the ensuing fiscal year must be submitted to Council for review and approval prior to submission to the County Budget Commission (Fiscal Office). The proposed 2027 Alternative Tax Budget is attached. The Ohio Revised Code requires adoption by Council and submission to the Budget Commission by July 20th each year.

The tax budget is primarily used as confirmation that the currently levied property taxes are necessary for the Village to balance the following year's budget. Although estimated revenue and budget will be amended during the annual budget process, this tax budget will establish the Village's first certificate of estimated resources for 2027. The County and our external auditors use this certificate as verification that the Village's budget will not exceed available resources for the year.

The County will review the Village's tax budget and issue a report in the fall with the Village's certificate of estimated resources, property tax collection estimates, and local government fund estimate for 2027. Council must authorize the tax levies report and certify them to the County Fiscal Officer by October 1st of every year (ORC 5705.34).

Contents of 2026 Tax Budget:

The following schedules are included in the attached Tax Budget. Due to the many unknowns of estimating 2027 revenue and expenses at this time, a conservative approach was taken in completing the tax budget. Please note these are only estimates and could significantly change during the 2027 budget process.

The following schedules are presented in the Village's Tax Budget:

- Schedule 1 – Lists currently levied property taxes by the Village.
- Schedule 2 – This schedule will be used to create the first certificate of estimated resources for 2027. The County reviews this schedule to verify the tax levies in Schedule 1 are needed.
- Schedule 3 – Lists the outstanding debt and expected debt obligations in 2027 that are backed by property tax levied.
- Schedule 4 and 5 are not applicable to the Village.

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit _____ Mayfield Village

For the Fiscal Year Commencing _____ January 1, 2027

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

(List All Levies Of The Taxing Authority)

\$223,136,720

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
Inside Millage								
General Fund	Inside						3.180	\$639,824.00
Police Pension	Inside						0.300	\$60,361.00
Bond Retirement	Inside						0.000	\$0.00
Outside Millage								
Police Levy	Current Exp.	6/8/1982	CONT	CONT	1982	CONT	1.520	\$70,672.00
Totals								\$770,857.00

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
101 General Fund	\$35,500,000	\$639,824.00	\$13,000,000	\$49,139,824	\$19,000,000	\$30,139,824
205 ARPA Fund	\$0		\$0	\$0	\$0	\$0
206 Federal Grants Fund	\$15,000		\$10,000	\$25,000	\$15,000	\$10,000
207 9/11 Fire Safety House Fund	\$0		\$0	\$0	\$0	\$0
208 9/11 Reflecting Pool Fund	\$0		\$0	\$0	\$0	\$0
209 Corona Relief Fund	\$0		\$0	\$0	\$0	\$0
210 Special Assessment Street Lighting	\$1		\$0	\$1	\$0	\$1
220 Police Pension Fund	\$0	\$60,361.00	\$0	\$60,361	\$60,361	\$0
230 Police Operating Fund	\$0	\$70,672.00	\$0	\$70,672	\$70,672	\$0
250 SCM&R	\$130,000		\$2,000,000	\$2,130,000	\$2,000,000	\$130,000
260 State Highway	\$7,000		\$15,000	\$22,000	\$15,000	\$7,000
265 Law Enforcement	\$70,000		\$0	\$70,000	\$5,000	\$65,000
266 Youth Diversion Program	\$13,000		\$0	\$13,000	\$2,000	\$11,000
267 State Mandated Police Training	\$4,000		\$0	\$4,000	\$2,000	\$2,000
268 OneOhio Opioid Settlement Fund	\$10,000		\$0	\$10,000	\$5,000	\$5,000
270 Community Room Fund	\$40,000		\$50,000	\$90,000	\$50,000	\$40,000
271 Civic Center Fund	\$50,000		\$50,000	\$100,000	\$60,000	\$40,000
280 Recreation Fund	\$0		\$0	\$0	\$0	\$0
281 Scholarship Fund	\$4,000		\$1,000	\$5,000	\$3,000	\$2,000
282 Hillcrest Area Radio	\$0		\$0	\$0	\$0	\$0
283 Mayfield Union Cemetery	\$9,000		\$3,000	\$12,000	\$6,000	\$6,000
284 Recreation Impact Fee	\$0		\$0	\$0	\$0	\$0
285 Singing Angels Scholarship Fund	\$4,000		\$0	\$4,000	\$0	\$4,000
290 Sewer Relief	\$284,000		\$0	\$284,000	\$0	\$284,000
291 Infrastructure Improvements	\$179,000		\$0	\$179,000	\$50,000	\$129,000
292 Mayfield Economic Development Fund	\$344,000		\$95,000	\$439,000	\$150,000	\$289,000
310 Bond Retirement	\$900,000		\$57,000	\$957,000	\$150,000	\$807,000
410 Capital Improvements	\$500,000		\$1,000,000	\$1,500,000	\$750,000	\$750,000
411 Parkview Ballfields Const Fund	\$10,000		\$0	\$10,000	\$0	\$10,000
412 Green Corridor Pathway	\$2,000		\$0	\$2,000	\$1,000	\$1,000
413 Raleigh Drive/Culvert #9 Fund	\$0		\$0	\$0	\$0	\$0

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

	II	III	IV	V	VI	VII
I 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
414 Seneca Road Issue 1 Project Fund	\$0		\$0	\$0	\$0	\$0
440 Municipal Center	\$0		\$0	\$0	\$0	\$0
444 Eastgate/Meadowood Sewer Conv. Fund	\$52,000		\$0	\$52,000	\$0	\$52,000
446 Northwest Quadrant Project	\$0		\$0	\$0	\$0	\$0
448 Parkview Pool Improvement Fund	\$1,000		\$0	\$1,000	\$0	\$1,000
801 OBBC Permit Fee	\$200		\$1,500	\$1,700	\$1,500	\$200
803 MCIC Fund	\$0		\$0	\$0	\$0	\$0
804 Mayfield Union Trust Fund	\$1,000		\$0	\$1,000	\$0	\$1,000
805 North Commons TIF	\$0		\$600,000	\$600,000	\$600,000	\$0
806 Governors Village TIF	\$0		\$62,000	\$62,000	\$62,000	\$0
807 Heinen's TIF	\$0		\$7,000	\$7,000	\$7,000	\$0
808 Skoda, Minotti TIF	\$0		\$10,000	\$10,000	\$10,000	\$0
809 Omni Hotel TIF	\$0		\$45,000	\$45,000	\$45,000	\$0
870 Performance Bond	\$14,000		\$60,000	\$74,000	\$40,000	\$34,000
875 Contractor's Retainage	\$0		\$0	\$0	\$0	\$0
TOTALS	\$38,143,201	\$770,857	\$17,066,500	\$55,980,558	\$23,160,533	\$32,820,025

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	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
Issue II Loan for S.O.M. Widening CA211		01/00	07/01/27	\$45,118	\$45,118	\$45,118
Water Pollution Control Loan Fund III #4724		01/01/08	07/01/27	\$53,406	\$53,406	\$53,406
Ohio Public Works Commission Interest Free Loan CA02L		02/09/12	01/01/32	\$69,665	\$12,667	\$12,667
Ohio Public Works Commission Interest Free Loan CA18R		06/13/16	07/01/36	\$290,808	\$29,081	\$29,081
Totals				\$458,997	\$140,272	\$140,272

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		