

ORDINANCE NO. 2014-16

INTRODUCED BY: Mayor Rinker and Council as a Whole

**AN EMERGENCY ORDINANCE  
ADOPTING A TAX BUDGET  
FOR MAYFIELD VILLAGE, OHIO  
FOR THE TAX YEAR 2015**

WHEREAS, Section 5705.28 of the Ohio Revised Code requires that, on or before the 15th day of July in each year, the taxing authority of each subdivision adopt a tax budget for the next succeeding fiscal year; and

WHEREAS, the proposed tax budget for Mayfield Village, Ohio, for the year 2015 has been prepared by the Director of Finance in the form prescribed by law; and

WHEREAS, two (2) copies of the said budget have been placed on file in the Office of the Director of Finance for public inspection more than ten (10) days prior to the adoption of this Ordinance; and

WHEREAS, the Council on Monday, July 7, 2014 will hold a public hearing on the said proposed budget, and notice of said hearing will be published not less than ten (10) days prior to the date thereof in a newspaper having general circulation with the Village of Mayfield, all as required by Section 5705.30 of the Ohio Revised Code; and

WHEREAS, the Council deems it necessary to adopt the said budget and to submit the same to the Cuyahoga County Budget Commission, as required by law.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF MAYFIELD VILLAGE, OHIO, THAT:

SECTION 1. The tax budget of Mayfield Village, Ohio, showing anticipated receipts and expenditures of the Village for the year 2015, a copy of which is attached hereto, marked Exhibit "A" and incorporated herein as if fully rewritten, be the same and is hereby approved and adopted, pursuant to Section 5705.28 of the Ohio Revised Code.

SECTION 2. The Clerk of Council is hereby authorized and directed to submit the said budget to the Office of the Cuyahoga County Budget Commission on or before July 21, 2014.

SECTION 3. The Council finds and determines that all formal actions of this Council relating to the adoption of this Ordinance have been taken at open meetings of this Council; and that deliberations of this Council and of its committees, resulting in such formal action, took place in meetings open to the public, in compliance with all statutory requirements including the requirements of Section 121.22 of the Ohio Revised Code.

SECTION 4. This Ordinance is hereby declared to be an emergency measure immediately necessary for the health, safety and welfare of the residents of Mayfield Village, Ohio. It shall, therefore, take effect immediately upon the passage by the affirmative vote of not less than five (5) members elected to Council and approval by the Mayor or otherwise at the earliest time allowed by law.

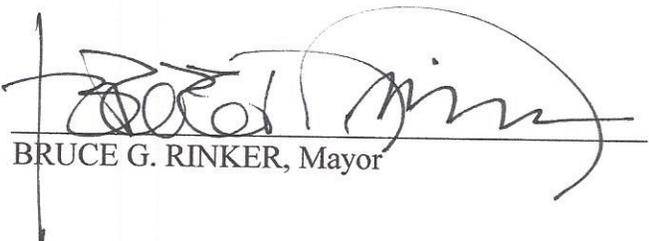
  
William Buckholtz, Council President

First Reading: July 7, \_\_\_\_\_, 2014

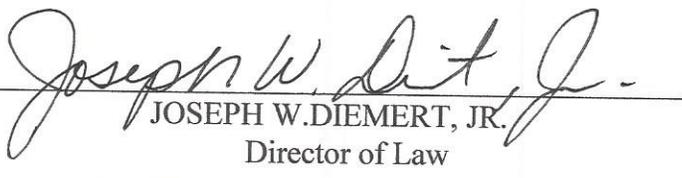
Second Reading: Suspended \_\_\_\_\_, 2014  
Suspended

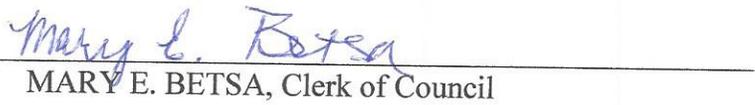
Third Reading: \_\_\_\_\_, 2014

PASSED: July 7, \_\_\_\_\_, 2014

  
BRUCE G. RINKER, Mayor

DATE: 7/13/14

APPROVED AS TO FORM:   
JOSEPH W. DIEMERT, JR.  
Director of Law

ATTEST:   
MARY E. BETSA, Clerk of Council

# ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit \_\_\_\_\_ Mayfield Village

For the Fiscal Year Commencing \_\_\_\_\_ January 1, 2015

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.

EXHIBIT A

# 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

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)  
(List All Levies Of The Taxing Authority)

\$171,145,610

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
Inside Millage								
General Fund	Inside						0.500	\$85,000.00
Police Pension	Inside						0.300	\$51,000.00
Bond Retirement	Inside						2.680	\$459,000.00
Outside Millage								
General Fund	Current Exp.	11/3/2009	R	5	2010/2014	2011/2015	2.300	\$100,000.00
Police Levy	Current Exp.	6/8/1982	CONT	CONT	1982	CONT	1.520	\$66,000.00
Totals								\$761,000.00

# 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	\$10,521,100	\$211,000	\$15,560,500	\$26,292,600	\$16,274,000	\$10,018,600
206 Federal Grants Fund	\$38,100		\$7,500	\$45,600	\$12,000	\$33,600
207 9/11 Fire Safety House Fund	\$300		\$0	\$300	\$0	\$300
208 9/11 Reflecting Pool Fund	\$8,500		\$0	\$8,500	\$0	\$8,500
210 Special Assessment Street Lighting	\$192,700		\$90,000	\$282,700	\$120,000	\$162,700
220 Police Pension Fund	\$800	\$51,000	\$0	\$51,800	\$51,000	\$800
230 Police Operating Fund	\$100	\$66,000	\$0	\$66,100	\$66,000	\$100
250 SCM&R	\$188,500		\$1,272,500	\$1,461,000	\$1,300,000	\$161,000
260 State Highway	\$23,800		\$12,000	\$35,800	\$15,000	\$20,800
265 Law Enforcement	\$13,500		\$2,500	\$16,000	\$2,000	\$14,000
266 Youth Diversion Program	\$1,500		\$1,000	\$2,500	\$1,500	\$1,000
267 State Mandated Police Training	\$2,900		\$0	\$2,900	\$0	\$2,900
270 Community Room Fund	\$619,800		\$320,000	\$939,800	\$900,000	\$39,800
271 Civic Center Fund	\$20,900		\$103,000	\$123,900	\$100,000	\$23,900
280 Recreation Fund	\$2,600		\$0	\$2,600	\$0	\$2,600
281 Scholarship Fund	\$11,800		\$3,000	\$14,800	\$5,000	\$9,800
282 Hillcrest Area Radio	\$20,900		\$4,000	\$24,900	\$5,000	\$19,900
283 Mayfield Union Cemetery	\$16,800		\$3,000	\$19,800	\$5,000	\$14,800
284 Recreation Impact Fee	\$7,100		\$0	\$7,100	\$0	\$7,100
285 Singing Angels Scholarship Fund	\$3,600		\$1,500	\$5,100	\$2,000	\$3,100
290 Sewer Relief	\$573,200		\$500,000	\$1,073,200	\$0	\$1,073,200
291 Infrastructure Improvements	\$43,000		\$25,000	\$68,000	\$50,000	\$18,000
292 MIZ Mayfield Innovation Zone	\$458,400		\$115,000	\$573,400	\$22,000	\$551,400
310 Bond Retirement	\$79,100	\$459,000	\$2,289,000	\$2,827,100	\$2,714,500	\$112,600
410 Capital Improvements	\$52,200		\$293,000	\$345,200	\$300,000	\$45,200
411 Parkview Ballfields Const Fund	\$2,600		\$325,000	\$327,600	\$325,000	\$2,600
412 Green Corridor Pathway	\$45,100		\$150,000	\$195,100	\$150,000	\$45,100
413 Raleigh Drive/Culvert #9 Fund	\$0		\$0	\$0	\$0	\$0

# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

	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
414	Seneca Road Issue 1 Project Fund	\$0		\$0		\$0	\$0
440	Municipal Center						
444	Eastgate/Meadowood Sewer Conv. Fund	\$0		\$0		\$0	\$0
446	Northwest Quadrant Project	\$0		\$0		\$0	\$0
448	Parkview Pool Improvement Fund	\$0		\$0		\$0	\$0
801	OBBC Permit Fee	\$100				\$0	\$0
803	MCIC Fund	\$2,000		\$1,100	\$1,100	\$1,000	\$100
804	Mayfield Union Trust Fund	\$1,300			\$2,000	\$0	\$2,000
805	North Commons TIF	\$0		\$0	\$1,300	\$0	\$1,300
806	Governors Village TIF	\$0		\$810,000	\$810,000	\$810,000	\$0
807	Heinen's TIF	\$0		\$62,000	\$62,000	\$62,000	\$0
808	Sikoda, Minotti TIF	\$0		\$17,000	\$17,000	\$17,000	\$0
809	Omni Hotel TIF	\$0		\$10,000	\$10,000	\$10,000	\$0
870	Performance Bond	\$16,800		\$45,000	\$45,000	\$45,000	\$0
875	Contractor's Retainage	\$0		\$83,000	\$99,800	\$83,000	\$16,800
	TOTALS	\$12,969,100	\$787,000	\$22,105,500	\$35,861,600	\$23,448,000	\$12,413,600

# 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
Construction and Highland Road Underpass	10/31/06	12/01/26	\$4,270,000	\$631,180	\$631,180
Ohio Public Works Commission Interest Free Loan CA907	7/94	01/01/17	\$37,416	\$14,966	\$14,966
Water Pollution Control Loan Fund #2339	10/95	07/01/16	\$27,875	\$14,670	\$14,670
Water Pollution Control Loan Fund Supplemental #2340	4/96	07/01/16	\$15,569	\$8,181	\$8,181
State Infrastructure Bank (Interior Road Loan)	11/98	12/28/18	\$1,045,721	\$280,907	\$280,907
Issue II Loan for S.O.M. Widening CA21	01/00	07/01/27	\$586,539	\$45,118	\$45,118
Parkview Golf Course & General Purpose Notes	08/30/14	08/30/15	\$1,100,000	\$1,111,000	\$652,000
Water Pollution Control Loan Fund III #4724	01/01/08	07/01/27	\$576,347	\$54,712	\$54,712
State Infrastructure Bank #2	05/08/05	11/08/14	\$0	\$0	\$0
Ohio Public Works Commission Interest Free Loan CA02L	02/09/12	01/01/32	\$221,662	\$12,666	\$12,666
<b>Totals</b>			\$7,881,129	\$2,173,400	\$1,714,400



# 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		