

**A RESOLUTION  
ADOPTING THE 2026 ORANGE VILLAGE  
ALTERNATIVE TAX BUDGET.**

WHEREAS, the Council of Orange Village desires to adopt a 2026 Alternative Tax Budget in accordance with the Ohio Revised Code; and,

WHEREAS, a copy of the Village's Alternative Tax Budget is required by law to be filed with the Cuyahoga County Fiscal Officer on or before July 18, 2025.

**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF ORANGE VILLAGE, COUNTY OF CUYAHOGA, AND STATE OF OHIO:**


SECTION 1. That the 2026 Alternative Tax Budget for Orange Village, a copy of which is annexed hereto and made a part hereof as if fully rewritten herein, is hereby approved.

SECTION 2. That the Clerk of Council is hereby directed to certify a copy of this Resolution, and attached year 2026 Alternative Tax Budget, to the Cuyahoga County Fiscal Officer on or before July 18, 2025.

SECTION 3. That the actions of this Council concerning and relating to the passage of this Resolution were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action were held in compliance with all legal requirements including Chapter 105 of the Code of Ordinances of Orange Village.

SECTION 4. That this Resolution shall be in full force and effect from and after its adoption and approval by the Mayor.

PASSED: June 11, 2025

  
\_\_\_\_\_  
Council Presiding Officer

Submitted to the Mayor for

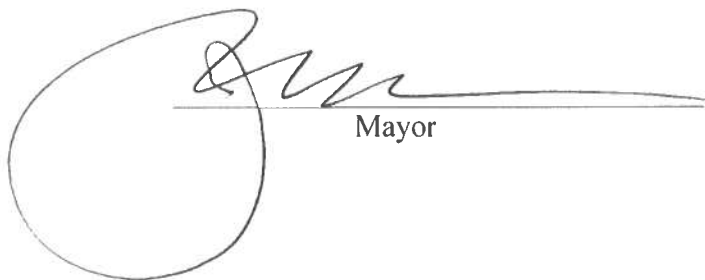
approval on this 11th day of June, 2025

Approved by the Mayor this

11th day of June, 2025

ATTEST:

  
\_\_\_\_\_  
Clerk of Council

  
\_\_\_\_\_  
Mayor

## ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit \_\_\_\_\_ **Orange Village**

For the Fiscal Year Commencing \_\_\_\_\_ January 1, 2026 - December 31, 2026

Fiscal Officer Signature \_\_\_\_\_ *Dan Kaurander* \_\_\_\_\_ Date 6/11/2025

# 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 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. 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)

Orange Village

## 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	Current exp.		unvoted				3.00	\$900,000.00
Police Pension	Unvoted		unvoted				0.30	\$90,000.00
Infrastructure Levy Fund	Capital Imp	11/5/2019	charter				3.70	\$1,100,000.00
Totals							7.00	\$2,090,000.00

# STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

Orange Village

## 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
100 - General Fund *rev incl prop tax/local govt	9,770,854.58	11,000,000.00	20,770,854.58	11,500,000.00	9,270,854.58
201 - Street Maintenance & Repair Fund	603,433.76	200,000.00	803,433.76	250,000.00	553,433.76
202 - State Highway Improvement Fund	20,216.16	16,000.00	36,216.16	30,000.00	6,216.16
203 - Federal Law Enforcement Trust Fund	0.00	0.00	0.00	0.00	0.00
204 - State/Local Law Enforcement Trust Fund	21,275.02	0.00	21,275.02	0.00	21,275.02
205 - Mayor's Court Computer Fund	1,574.90	1,500.00	3,074.90	2,000.00	1,074.90
206 - Police Professional Training Fund	28,486.36	0.00	28,486.36	20,000.00	8,486.36
207 - Police Pension Fund *rev incl prop tax	51,273.48	430,000.00	481,273.48	430,000.00	51,273.48
209 - Pinecrest TIF Fund	0.00	4,100,000.00	4,100,000.00	4,100,000.00	0.00
210 - Tax Increment Financing (TIF) Fund	196,792.40	175,000.00	371,792.40	200,000.00	171,792.40
297 - Ohio EPA Grant Fund	0.00	10,000.00	10,000.00	10,000.00	0.00
301 - Debt Service Fund	507,154.33	450,000.00	957,154.33	450,000.00	507,154.33
401 - Capital Improvement Fund	2,259,371.11	200,000.00	2,459,371.11	400,000.00	2,059,371.11
402 - Capital Equipment Fund	939,912.33	600,000.00	1,539,912.33	1,000,000.00	539,912.33
403 - Recreation Capital Improvement Fund	252,917.12	15,000.00	267,917.12	60,000.00	207,917.12
406 - Infrastructure Levy Fund *rev incl prop tax	807,360.30	925,000.00	1,732,360.30	1,300,000.00	432,360.30

# 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)

Orange Village

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
NONE				
Totals			\$0	\$0

# VOTED DEBT OUTSIDE 10 MILL LIMIT

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

Orange Village

## SCHEDULE 4

I Purpose Of Notes Or Bonds	II Authorized By Voters On MM/DD/YY	III Date Of Issue	IV Final Maturity Date	V Principal Amount Outstanding At The Beginning Of The Year	VI Amount Required To Meet Budget Year Principal & Interest Payments
NONE					
				\$0	\$0