

ALTERNATIVE TAX DOCUMENT INFORMATION

Name of Taxing District Piqua City Schools

For the Fiscal / Calendar Year Commencing FY22

Fiscal Officer Signature _____ Date _____

COUNTY OF MIAMI

Background

Substitute House Bill No. 129 (HB 129) 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 a 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.

Alternative Tax Budget Information Filing Deadline

The fiscal officer for all taxing Districts, other than a school district, must file one copy with the County Auditor on or before the 20th of July each year.

The fiscal officer for each school district must file one copy of this document with the County Auditor on or before the 20th of January each year.

NOTE: Documentation from the Taxing District's Board, Council or Commission acknowledging review and approval of the alternative tax document must accompany this filing.

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX DOCUMENT INFORMATION*

SCHEDULE 1 - (COMPLETE FOR FUNDS RECEIVING PROPERTY TAX REVENUES)

The general purpose of schedule 1 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, public utility personal property taxes, homesteads and rollback, and the personal property \$10,000 exempt monies.

SCHEDULE 2 & 2A-2I

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds.

In column 7, total estimated receipts should include all revenues plus transfers in.

SCHEDULE 3

The general purpose of schedule 3 is to provide for the proper amount of millage to cover debt service requirements on bond and note 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.

In column 6 "The Amount Required To Meet Budget Year Principal & Interest Payments" you must take into consideration any carry over plus or minus cash balance estimated for the current year. This can happen because there are no sure things concerning tax payments and the valuation of personal property taxpayers.

SCHEDULE 4

The general purpose of schedule 4 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. This will help to ensure that no levies are missed.

In column 1, titled "Fund" list only those individual funds which are requesting general property tax revenue. In column 3, titled "Purpose" refer to the following terms; fire, ambulance, current expense, emergency, bond, etc. In column 5, titled "Levy Type" refer to renewal, replacement, replacement with increase, additional, etc.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

DETAILED STATEMENT OF FUND ACTIVITY

(Complete for General Fund, and any other funds requesting general property tax revenue)

Schedule 1

General

DESCRIPTION	Prior Fiscal Year 2020 ACTUAL	Current FY 2021 PROJECTED	Budgeted FY 2022 ESTIMATE
Beginning Cash Fund Balance	16,542,457	17,184,771	17,352,735
Beginning Unencumbered Fund Balance	XXXXXXXXXXXXXX	16,850,804	17,002,735
Revenues :			
Net Taxes - Real Property / Public Utility	9,988,696	10,139,329	10,139,329
Property Taxes			
Tangible Personal			
Sub-Total	9,988,696	10,139,329	10,139,329
Homesteads / Rollbacks / PP Exempt	1,374,114	1,275,022	1,275,022
Sales Tax			
Income Tax	6,740,773	6,403,733	6,595,845
LGF,LGRA,LLGSF			
Sale of Notes / Bonds			
Other Receipts	20,838,917	20,700,784	21,182,668
Transfers / Advances - in	53,574	50,000	50,000
Total Revenue	38,996,074	38,568,868	39,242,864
Total Resources	55,538,531	55,419,672	56,245,599
Total Expenditures	38,353,760	38,066,937	40,047,551
Ending Fund Balance	17,184,771	17,352,735	16,198,048
Encumbrances	333,967	350,000	350,000
Advances Not Repaid			
Ending Unencumbered Fund Balance	16,850,804	17,002,735	15,848,048

* PROVIDE A DETAILED REVENUE SCHEDULE FOR ALL FUNDS RECEIVING PROPERTY TAX REVENUES.

DETAILED STATEMENT OF FUND ACTIVITY

(Complete for General Fund, and any other funds requesting general property tax revenue)

Schedule 1

FUND : **Bond Retirement PJHS**

DESCRIPTION	Prior Fiscal Year 2020 ACTUAL	Current FY 2021 PROJECTED	Budgeted FY 2022 ESTIMATE
Beginning Cash Fund Balance	698,034	0	0
Beginning Unencumbered Fund Balance	XXXXXXXXXXXXXX	0	0
Revenues :			
Net Taxes - Real Property / Public Utility	336,753	0	0
Property Taxes			
Tangible Personal			
Sub-Total	336,753	0	0
Homesteads / Rollbacks / PP Exempt	95,186	0	0
Sales Tax			
Income Tax			
LGF,LGRA,LLGSF			
Sale of Notes / Bonds			
Other Receipts	1,779	0	0
Transfers / Advances - in			
Total Revenue	433,718	0	0
Total Resources	1,131,752	0	0
Total Expenditures	1,131,752	0	0
Ending Fund Balance (cash)	0	0	0
Encumbrances			
Advances Not Repaid			
Ending Unencumbered Fund Balance	0	0	0

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DETAILED STATEMENT OF FUND ACTIVITY

(Complete for General Fund, and any other funds requesting general property tax revenue)

Schedule 1

FUND
: **Permanent Improvement**

DESCRIPTION	Prior Fiscal Year 2020 ACTUAL	Current FY 2021 PROJECTED	Budgeted FY 2022 ESTIMATE
Beginning Cash Fund Balance	3,371,245	11,099,612	8,704,982
Beginning Unencumbered Fund Balance	XXXXXXXXXXXXXX	11,099,612	8,704,982
Revenues :			
Net Taxes - Real Property / Public Utility	1,221,934	1,448,694	1,448,694
Property Taxes			
Tangible Personal			
Sub-Total	1,221,934	1,448,694	1,448,694
Homesteads / Rollbacks / PP Exempt	139,166	146,676	146,676
Sales Tax			
Income Tax			
LGF,LGRA,LLGSF			
Sale of Notes / Bonds	10,000,000		
Other Receipts	255,855	10,000	5,000
Transfers / Advances - in	250,000	0	0
Total Revenue	11,866,955	1,605,370	1,600,370
Total Resources	15,238,200	12,704,982	10,305,352
Total Expenditures	4,138,588	4,000,000	4,000,000
Ending Fund Balance (cash)	11,099,612	8,704,982	6,305,352
Encumbrances			
Advances Not Repaid			
Ending Unencumbered Fund Balance	11,099,612	8,704,982	6,305,352

* PROVIDE A DETAILED REVENUE SCHEDULE FOR ALL FUNDS RECEIVING PROPERTY TAX REVENUES.

DETAILED STATEMENT OF FUND ACTIVITY

(Complete for General Fund, and any other funds requesting general property tax revenue)

Schedule 1

FUND : **Bond Retirement Elementary**

DESCRIPTION	Prior Fiscal Year 2020 ACTUAL	Current FY 2021 PROJECTED	Budgeted FY 2022 ESTIMATE
Beginning Cash Fund Balance	898,631	1,195,121	1,329,024
Beginning Unencumbered Fund Balance	XXXXXXXXXXXXXX	1,195,121	1,329,024
Revenues :			
Net Taxes - Real Property / Public Utility	1,539,625	1,567,101	1,567,101
Property Taxes			
Tangible Personal			
Sub-Total	1,539,625	1,567,101	1,567,101
Homesteads / Rollbacks / PP Exempt	212,786	214,307	214,307
Sales Tax			
Income Tax			
LGF,LGRAF,LLGSF			
Sale of Notes / Bonds			
Other Receipts	3,249	3,250	3,250
Jr. High Remaining Debt Balance	90,898		
Transfers / Advances - in			
Total Revenue	1,846,558	1,784,658	1,784,658
Total Resources	2,745,189	2,979,779	3,113,682
Total Expenditures	1,550,068	1,650,755	1,553,255
Ending Fund Balance (cash)	1,195,121	1,329,024	1,560,427
Encumbrances			
Advances Not Repaid			
Ending Unencumbered Fund Balance	1,195,121	1,329,024	1,560,427

* PROVIDE A DETAILED REVENUE SCHEDULE FOR ALL FUNDS RECEIVING PROPERTY TAX REVENUES.

DETAILED STATEMENT OF FUND ACTIVITY

(Complete for General Fund, and any other funds requesting general property tax revenue)

Schedule 1

FUND : Classroom Facilities (.5 Mill)

DESCRIPTION	Prior Fiscal Year 2020 ACTUAL	Current FY 2021 PROJECTED	Budgeted FY 2022 ESTIMATE
Beginning Cash Fund Balance	1,264,379	1,139,646	1,285,828
Beginning Unencumbered Fund Balance	XXXXXXXXXXXXXX	1,139,646	1,285,828
Revenues :			
Net Taxes - Real Property / Public Utility	169,721	171,174	171,174
Property Taxes			
Tangible Personal	0	0	0
Sub-Total	169,721	171,174	171,174
Homesteads / Rollbacks / PP Exempt	22,915	22,508	22,508
Sales Tax	0	0	0
Income Tax	0	0	0
LGF,LGRA,LLGSF	0	0	0
Sale of Notes / Bonds	0	0	0
Other Receipts	3,217	2,500	2,500
Transfers / Advances - in	0	0	0
Total Revenue	195,853	196,182	196,182
Total Resources	1,460,232	1,335,828	1,482,010
Total Expenditures	320,586	50,000	50,000
Ending Fund Balance (cash)	1,139,646	1,285,828	1,432,010
Encumbrances	0	0	0
Advances Not Repaid	0	0	0
Ending Unencumbered Fund Balance	1,139,646	1,285,828	1,432,010

* PROVIDE A DETAILED REVENUE SCHEDULE FOR ALL FUNDS RECEIVING PROPERTY TAX REVENUES.

NAME OF TAXING DISTRICT _____

DETAILED STATEMENT OF FUND ACTIVITY

(Complete for General Fund, and any other funds requesting general property tax revenue)

Schedule 1

FUND

: _____

DESCRIPTION	Prior Fiscal Year 20_____ ACTUAL	Current FY 20_____ PROJECTED	Budgeted FY 20_____ ESTIMATE
Beginning Cash Fund Balance		0	0
Beginning Unencumbered Fund Balance	XXXXXXXXXXXXXX	0	0
Revenues :			
Net Taxes - Real Property / Public Utility			
Property Taxes			
Tangible Personal			
Sub-Total	0	0	0
Homesteads / Rollbacks / PP Exempt			
Sales Tax			
Income Tax			
LGF,LGRAF,LLGSF			
Sale of Notes / Bonds			
Other Receipts			
Transfers / Advances - in			
Total Revenue	0	0	0
Total Resources	0	0	0
Total Expenditures			
Ending Fund Balance (cash)	0	0	0
Encumbrances			
Advances Not Repaid			
Ending Unencumbered Fund Balance	0	0	0

* PROVIDE A DETAILED REVENUE SCHEDULE FOR ALL FUNDS RECEIVING PROPERTY TAX REVENUES.

SUMMARY STATEMENT OF FUND ACTIVITY (For Budget Year)

SCHEDULE 2

TOTALS BY FUND TYPE	Estimated Beginning Cash Fund Balance	Estimated Encumbrances	Estimated Advances not Repaid	Estimated Beginning Unencumbered Cash Balance	Total Estimated Receipts	Estimated Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
General Fund	17,352,735	350,000	0	17,002,735	39,242,864	56,245,599	40,397,551	15,848,048
Special Revenue Funds	861,474	16,313	0	845,161	2,925,500	3,770,661	3,090,500	680,161
Debt Service Funds	3,800,692	0	0	3,800,692	2,062,990	5,863,682	1,553,255	4,310,427
Capital Projects Funds	9,990,810	0	0	9,990,810	1,796,552	11,787,362	4,050,000	7,737,362
Special Assessment Funds	0	0	0	0	0	0	0	0
Enterprise Funds	645,676	0	0	645,676	1,426,282	2,071,958	1,415,785	656,173
Internal Service Funds	3,380,710	0	0	3,380,710	5,335,000	8,715,710	5,260,559	3,455,151
Expendable Trust Funds	247,747	1,000	0	246,747	31,866	278,613	20,443	258,170
Non-Expendable Trust Funds	381,702	0	0	381,702	21,120	402,822	20,000	382,822
Agency Funds	0	0	0	0	124,521	124,521	124,521	0
Total All Funds	36,661,546	367,313	0	36,294,233	52,966,695	89,260,928	55,932,614	33,328,314

STATEMENT OF FUND ACTIVITY by Fund (For Budget Year)

SCHEDULE 2C

Capital Projects Funds	Fund No. SCC	Estimated Beginning Cash Fund Balance	Estimated Encumbrances	Estimated Advances not Repaid	Estimated Beginning Unencumbered Cash Balance	Total Estimated Receipts	Estimated Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Permanent Improvement	003	8,704,982	0	0	8,704,982	1,600,370	10,305,352	4,000,000	6,305,352
Classroom Facilities	034	1,285,828	0	0	1,285,828	196,182	1,482,010	50,000	1,432,010
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Total Capital Projects Funds		9,990,810	0	0	9,990,810	1,796,552	11,787,362	4,050,000	7,737,362

STATEMENT OF FUND ACTIVITY by Fund (For Budget Year)

SCHEDULE 2E

Enterprise Funds	Fund No. SCC	Estimated Beginning Cash Fund Balance	Estimated Encumbrances	Estimated Advances not Repaid	Estimated Beginning Unencumbered Cash Balance	Total Estimated Receipts	Estimated Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Food Service	006	645,676	0	0	645,676	1,426,282	2,071,958	1,415,785	656,173
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Total Enterprise Funds		645,676	0	0	645,676	1,426,282	2,071,958	1,415,785	656,173

STATEMENT OF FUND ACTIVITY by Fund (For Budget Year)

SCHEDULE 2F

Internal Service Funds	Fund No. SCC	Estimated Beginning Cash Fund Balance	Estimated Encumbrances	Estimated Advances not Repaid	Estimated Beginning Unencumbered Cash Balance	Total Estimated Receipts	Estimated Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Liab Contingent Prem	023	3,365,151	0	0	3,365,151	5,275,000	8,640,151	5,200,000	3,440,151
Rotary Fund-I.N.S.	011	15,559	0	0	15,559	60,000	75,559	60,559	15,000
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Total Internal Service Funds		3,380,710	0	0	3,380,710	5,335,000	8,715,710	5,260,559	3,455,151

STATEMENT OF FUND ACTIVITY by Fund (For Budget Year)

SCHEDULE 2H

Non-Expendable Trust Funds	Fund No. SCC	Estimated Beginning Cash Fund Balance	Estimated Encumbrances	Estimated Advances not Repaid	Estimated Beginning Unencumbered Cash Balance	Total Estimated Receipts	Estimated Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
Non-Expendable Trust Funds	008	381,702	0	0	381,702	21,120	402,822	20,000	382,822
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					0		0		0
Total Non-Expendable Trust Funds		381,702	0	0	381,702	21,120	402,822	20,000	382,822

TAX ANTICIPATION NOTES

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	0	0
Name Of The Special Debt Service Fund		

Amount of Debt Service To Be Appointed To The Following Settlements		
March Real		
August Real		
June Tangible		
October Tangible		
Total	0	0
Name of Fund To Be Charged		