ALTERNATIVE TAX DOCUMENT INFORMATION

Name of Taxing District Piqua City Schools

For the Fiscal / Calendar Year Commencing FY24

Fiscal Officer Signature Jeremie Hittle Date 12/15/22

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.

NAME OF TAXING DISTRICT Piqua City Schools

DETAILED STATEMENT OF FUND ACTIVITY

: **General**

DESCRIPTION		Prior Fiscal Year 2022 ACTUAL	Current FY 2023 PROJECTED	Budgeted FY 2024 ESTIMATE
Beginning Cash Fund Balance		20,144,191	**20,154,531**	**21,565,229**
Beginning Unencumbered Fund Balance		XXXXXXXXXXXX	**19,963,122**	**21,315,229**
Revenues :	**Net Taxes** - Real Property / Public Utility	10,147,917	10,476,338	10,476,338
Property Taxes	Tangible Personal	412,045	434,394	434,394
	Sub-Total	10,559,962	10,910,732	10,910,732
	Homesteads / Rollbacks / PP Exempt	1,266,629	1,164,374	1,164,374
	Sales Tax			
	Income Tax	7,506,984	8,136,213	8,339,618
	LGF,LGRAF,LLGSF			
	Sale of Notes / Bonds			
	Other Receipts	20,857,396	20,804,608	20,649,601
	Transfers / Advances - in	0	0	0
Total Revenue		40,190,971	41,015,927	41,064,325
Total Resources		60,335,162	60,979,049	62,379,554
Total Expenditures		40,180,631	39,413,820	39,011,382
Ending Fund Balance		**20,154,531**	**21,565,229**	**23,368,172**
Encumbrances		191,409	250,000	250,000
Advances Not Repaid				
Ending Unencumbered Fund Balance		19,963,122	21,315,229	23,118,172

NAME OF TAXING DISTRICT Piqua City Schools

DETAILED STATEMENT OF FUND ACTIVITY

FUND : **Permanent Improvement**

DESCRIPTION		Prior Fiscal Year 2022 ACTUAL	Current FY 2023 PROJECTED	Budgeted FY 2024 ESTIMATE
Beginning Cash Fund Balance		8,203,992	**3,603,950**	**0**
Beginning Unencumbered Fund Balance		XXXXXXXXXXXXX	**0**	**0**
Revenues :	**Net Taxes** - Real Property / Public Utility	1,447,494	1,467,808	1,467,808
Property Taxes	Tangible Personal			
	Sub-Total	1,447,494	1,467,808	1,467,808
	Homesteads / Rollbacks / PP Exempt	193,859	144,886	144,886
	Sales Tax			
	Income Tax			
	LGF,LGRAF,LLGSF			
	Sale of Notes / Bonds			
	Other Receipts	439,191	91,741	91,741
	Transfers / Advances - in	1,593,868	1,500,000	0
Total Revenue		3,674,412	3,204,435	1,704,435
Total Resources		11,878,404	3,204,435	1,704,435
Total Expenditures		8,274,454	3,204,435	0
Ending Fund Balance (cash)		**3,603,950**	**0**	**1,704,435**
Encumbrances		3,603,950		
Advances Not Repaid				
Ending Unencumbered Fund Balance		0	0	1,704,435

NAME OF TAXING DISTRICT Piqua City Schools

DETAILED STATEMENT OF FUND ACTIVITY

FUND : **Bond Retirement Elementary**

DESCRIPTION		Prior Fiscal Year 2022 ACTUAL	Current FY 2023 PROJECTED	Budgeted FY 2024 ESTIMATE
Beginning Cash Fund Balance		1,347,556	**1,436,890**	**2,245,705**
Beginning Unencumbered Fund Balance		XXXXXXXXXXXXX	**1,436,890**	**2,245,705**
Revenues :	**Net Taxes** - Real Property / Public Utility	1,468,599	1,518,841	1,467,808
Property Taxes	Tangible Personal	40,517	39,702	39,702
	Sub-Total	1,509,116	1,558,543	1,507,510
	Homesteads / Rollbacks / PP Exempt	207,512	203,394	203,394
	Sales Tax			
	Income Tax			
	LGF,LGRAF,LLGSF			
	Sale of Notes / Bonds			
	Other Receipts	313	350	350
	Transfers / Advances - in			
Total Revenue		1,716,941	1,762,287	1,711,254
Total Resources		3,064,497	3,199,177	3,956,959
Total Expenditures		1,627,607	953,472	1,510,127
Ending Fund Balance (cash)		**1,436,890**	**2,245,705**	**2,446,832**
Encumbrances				
Advances Not Repaid				
Ending Unencumbered Fund Balance		1,436,890	2,245,705	2,446,832

NAME OF TAXING DISTRICT Piqua City Schools

DETAILED STATEMENT OF FUND ACTIVITY

FUND : **Classroom Facilities (.5 Mill)**

DESCRIPTION		Prior Fiscal Year 2022 ACTUAL	Current FY 2023 PROJECTED	Budgeted FY 2024 ESTIMATE
Beginning Cash Fund Balance		1,253,869	**1,304,106**	**1,395,433**
Beginning Unencumbered Fund Balance		XXXXXXXXXXXXX	**1,249,251**	**1,395,433**
Revenues :	**Net Taxes** - Real Property / Public Utility	170,858	168,535	168,535
Property Taxes	Tangible Personal	5,166	4,963	4,963
	Sub-Total	176,024	173,498	173,498
	Homesteads / Rollbacks / PP Exempt	23,296	22,334	22,334
	Sales Tax	0	0	0
	Income Tax	0	0	0
	LGF,LGRAF,LLGSF	0	0	0
	Sale of Notes / Bonds	0	0	0
	Other Receipts	285	350	350
	Transfers / Advances - in	0	0	0
Total Revenue		199,605	196,182	196,182
Total Resources		1,453,474	1,445,433	1,591,615
Total Expenditures		149,368	50,000	50,000
Ending Fund Balance (cash)		**1,304,106**	**1,395,433**	**1,541,615**
Encumbrances		54,855	0	0
Advances Not Repaid		0	0	0
Ending Unencumbered Fund Balance		1,249,251	1,395,433	1,541,615

* **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		XXXXXXXXXXXXX	**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.**

NAME OF TAXING DISTRICT Piqua City Schools

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	21,565,229	250,000	0	21,315,229	41,064,325	62,379,554	39,261,382	23,118,172
Special Revenue Funds	1,030,327	71,000	0	959,327	2,705,500	3,664,827	2,716,500	948,327
Debt Service Funds	2,245,705	0	0	2,245,705	2,269,554	4,515,259	2,068,427	2,446,832
Capital Projects Funds	1,395,433	0	0	1,395,433	1,900,617	3,296,050	50,000	3,246,050
Special Assessment Funds	0	0	0	0	0	0	0	0
Enterprise Funds	829,197	0	0	829,197	1,913,164	2,742,361	1,658,166	1,084,195
Internal Service Funds	3,517,044	0	0	3,517,044	4,460,000	7,977,044	4,460,000	3,517,044
Expendable Trust Funds	226,236	0	0	226,236	30,000	256,236	30,000	226,236
Non-Expendable Trust Funds	380,603	0	0	380,603	15,000	395,603	15,000	380,603
Agency Funds	0	0	0	0	110,000	110,000	110,000	0
Total All Funds	31,189,774	321,000	0	30,868,774	54,468,160	85,336,934	50,369,475	34,967,459

NAME OF TAXING DISTRICT Piqua City Schools

STATEMENT OF FUND ACTIVITY
by Fund
(For Budget Year)

SCHEDULE 2A

Special Revenue 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
Public School Support Fund	**018**	524,323	250	0	524,073	171,000	695,073	171,000	524,073
Foundation Grants	**019**	109,689	750	0	108,939	89,000	197,939	100,000	97,939
District Managed SAA	**300**	396,315	70,000	0	326,315	365,000	691,315	365,000	326,315
Auxilliary Service	**401**	0	0	0	0	125,000	125,000	125,000	0
IDEA Part B	**516**	0	0	0	0	825,500	825,500	825,500	0
Title I	**572**	0	0	0	0	950,000	950,000	950,000	0
Title II A	**590**	0	0	0	0	155,000	155,000	155,000	0
Title IV-A	**584**	0	0	0	0	25,000	25,000	25,000	0
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Total Special Revenue Funds		1,030,327	71,000	0	959,327	2,705,500	3,664,827	2,716,500	948,327

NAME OF TAXING DISTRICT Piqua City Schools

STATEMENT OF FUND ACTIVITY
by Fund
(For Budget Year)

SCHEDULE 2B

Debt 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
Bond Retirement Fund Elem	**002 9012**	2,245,705	0	0	2,245,705	1,711,254	3,956,959	1,510,127	2,446,832
Renovations	**002 9120**	0	0	0	0	558,300	558,300	558,300	0
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Total Debt Service Funds		2,245,705	0	0	2,245,705	2,269,554	4,515,259	2,068,427	2,446,832

NAME OF TAXING DISTRICT Piqua City Schools

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	0	0	0	0	1,704,435	1,704,435	0	1,704,435
Classroom Facilities	034	1,395,433	0	0	1,395,433	196,182	1,591,615	50,000	1,541,615
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Total Capital Projects Funds		1,395,433	0	0	1,395,433	1,900,617	3,296,050	50,000	3,246,050

NAME OF TAXING DISTRICT Piqua City Schools

STATEMENT OF FUND ACTIVITY
by Fund
(For Budget Year)

SCHEDULE 2D

Special Assessment 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
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Total Special Assessment Funds		0	0	0	0	0	0	0	0

NAME OF TAXING DISTRICT Piqua City Schools

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**	829,197	0	0	829,197	1,913,164	2,742,361	1,658,166	1,084,195
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Total Enterprise Funds		829,197	0	0	829,197	1,913,164	2,742,361	1,658,166	1,084,195

NAME OF TAXING DISTRICT Piqua City Schools

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	3,470,804	0	0	3,470,804	4,400,000	7,870,804	4,400,000	3,470,804
Rotary Fund-I.N.S.	011	46,240	0	0	46,240	60,000	106,240	60,000	46,240
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Total Internal Service Funds		3,517,044	0	0	3,517,044	4,460,000	7,977,044	4,460,000	3,517,044

NAME OF TAXING DISTRICT Piqua City Schools

STATEMENT OF FUND ACTIVITY
by Fund
(For Budget Year)

SCHEDULE 2G

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
Expendable Trust Funds	**007**	226,236	0	0	226,236	30,000	256,236	30,000	226,236
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Total Expendable Trust Funds		226,236	0	0	226,236	30,000	256,236	30,000	226,236

NAME OF TAXING DISTRICT Piqua City Schools

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**	380,603	0	0	380,603	15,000	395,603	15,000	380,603
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Total Non-Expendable Trust Funds		380,603	0	0	380,603	15,000	395,603	15,000	380,603

NAME OF TAXING DISTRICT Piqua City Schools

STATEMENT OF FUND ACTIVITY
by Fund
(For Budget Year)

SCHEDULE 2I

Agency 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
Student Managed	**200**	0	0	0	0	0	0	0	0
OHSAA Turn Key	**022**	0	0	0	0	110,000	110,000	110,000	0
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Total Agency Funds		0	0	0	0	110,000	110,000	110,000	0

NAME OF TAXING DISTRICT Piqua City Schools

VOTED and UNVOTED DEBT

SCHEDULE 3

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
School Improvement-Elementaries	11/08/11	03/15/12	03/15/40	20,076,051	1,510,127
School Improvement-Reno	N/A	11/13/19	03/01/39	8,295,000	558,300

AMORTIZATION SCHEDULES SHOULD BE

ON FILE FOR ALL BONDS OR NOTES

NAME OF TAXING DISTRICT Piqua City Schools

DIVISION OF TAXES LEVIED

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

SCHEDULE 4

Fund	Fund No.	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
General Fund	001	Operating	11/05/68	General	Continous			8.00 Mills
General Fund	001	Operating	11/02/71	General	Continous			11.00 Mills
General Fund	001	Operating	11/06/73	General	Continous			.90 Mills
General Fund	001	Operating	11/05/74	General	Continous			3.80 Mills
General Fund	001	Operating	11/02/76	General	Continous			3.50 Mills
General Fund	001	Operating	11/03/81	General	Continous			5.50 Mills
General Fund	001	Operating	11/02/21	General	Continous			4.88 Mills
General Fund	001	Operating	N/A	Inside Millage	N/A			2.30 Mills
Bond Fund-Elementaries	002	Debt Service	11/08/11	Bond Levy	29 Years			4.42 Mills
Permanent Improvement	003	Capital Improvement	05/05/19	P.I. Levy	Continous			1.20 Mills
Permanent Improvement	003	Capital Improvement	05/05/19	P.I. Levy	Continous			1.80 Mills
Permanent Improvement-Tech	003	Capital Improvement	N/A	Inside Millage	N/A			1.00 Mills
Permanent Improvement-Elem	034	Capital Improvement	11/08/11	P.I. Levy	23 Years			.50 Mills

NAME OF TAXING DISTRICT Piqua City Schools

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		