

ALTERNATIVE TAX BUDGET INFORMATION

Tecumseh Local School District

For the Fiscal Year Commencing July 1, 2025

Fiscal Officer Signature

Debbie L. Robinson

Date

1-7-25

COUNTY OF CLARK

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.

Alternative Tax Budget Information Filing Deadline

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

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.

SCHEDULE 2

The general purpose of schedule 2 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, but DOES NOT INCLUDE personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies, which are detailed on other columns.

SCHEDULE 3

The general purpose of schedule 3 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.

In column 6 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 properly account for tax anticipation notes. See schedule 4 for more details.

*** Please reproduce all pages as necessary.**

DIVISION OF TAXES LEVIED

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

Funds (General, Permanent Im., Library, Other)

SCHEDULE 1

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
General-Inside Mills	Operating Expenses	N/A	Inside Mills				5.80
General-Emergency	Operating Expenses	11/15/2019	Emergency	5	2020/2024	2021/2025	\$ 2,106,398.00
General-Emergency	Operating Expenses	11/2/2021	Emergency	5	2022/2026	2023/2027	\$ 712,000.00
General	Operating Expenses	0/0/1976	Current Expense	Continuous	1976/Cont.	1976/Cont.	21.00
Bond Retirement	Bond-\$20,096,000	11/4/2003	Bond	28	2003/2030	2004/2031	3.66
Bond Retirement	Bond LFI's-\$520,000	11/4/2003	Bond	28	2003/2030	2004/2031	0.21
Bond Maint. Levy	Maintain New Buildings	11/4/2003	Bond Maint.	23	2003/2025	2004/2026	0.50
Permanent Improvement	Permanent Improvements	11/15/2024	Permanent Imp.	5	2025/2029	2026/2030	4.00
Totals							

		BEGINNING ESTIMATED UNENCUMBERED FUND BALANCE	PROPERTY TAXES	HOMESTEAD/ ROLLBACK	MANUFACTURED HOMES	TPP REIMBURSEMENT	INCOME TAXES	OTHER RECEIPTS	ADVANCES/ TRANSFERS IN	TOTAL RESOURCES AVAILABLE FOR EXPENDITURE	TOTAL ESTIMATED EXPENDITURES & ENCUMBRANCES
461	Vocational Education Enhancement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
463	Alternative Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
464	School Improvement Models	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
467	Student Wellness & Success Funds (SWSF)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
494	Poverty Aid	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
499	Miscellaneous State Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501	Adult Basic Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502	School to Work	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
504	Education Jobs Fund FY11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
505	Title I: Instructional Programs for Migrant Children	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00
506	Race to the Top	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
507	ESSER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
512	School Maintenance and Operational Assistance (Imp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
516	IDEA, Part B Special Education, Education of Handicap	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$660,000.00	\$0.00	\$660,000.00	\$650,000.00
524	Vocational Education: Carl D. Perkins Vocational Educ	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
525	Project Head Start	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
522	State Fiscal Stabilization Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
533	Title II D - Technology	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
535	Basic PELL Grant Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
536	Title I School Improvement A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
537	Title 1 School Improvement G	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
542	Nutrition Education and Training Program (A)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
545	State and Community Highway Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
548	Indian Education Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
561	Title III - Limited English Proficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
571	Refugee Children School Impact Act	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
572	Title I - Disadvantaged Children/Targeted Assistance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$900,000.00	\$0.00	\$900,000.00	\$900,000.00
573	Title V - Innovation Education Programs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580	Juvenile Justice	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
584	Drug-Free School Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
587	IDEA Preschool Grant for the Handicapped	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
590	Improving Teacher Quality	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$120,000.00
599	Miscellaneous Federal Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total All Special Revenue Funds	\$880,185.37	\$230,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,939,000.00	\$0.00	\$3,049,185.37	\$2,609,185.37
DEBT SERVICE FUNDS:											
002	Bond Retirement Fund	\$1,100,000.00	\$1,000,000.00	\$160,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,254,000.00	\$1,300,000.00
	Total All Debt Service Funds	\$1,100,000.00	\$1,000,000.00	\$160,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,254,000.00	\$1,300,000.00

FUND	BEGINNING ESTIMATED UNENCUMBERED FUND BALANCE	PROPERTY TAXES	HOMESTEAD/ EQUILIBACK	MANUFACTURED HOMES	TPP REIMBURSEMENT	INCOME TAXES	OTHER RECEIPTS	ADVANCES/ TRANSFERS IN	TOTAL RESOURCES AVAILABLE FOR EXPENDITURE	TOTAL ESTIMATED EXPENDITURES & ENCUMBRANCES
CAPITAL PROJECTS FUNDS										
003 Permanent Improvement	\$1,500,000.00	\$600,000.00	\$70,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,172,500.00	\$1,000,000.00
Total All Capital Project Funds	\$1,500,000.00	\$600,000.00	\$70,000.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,172,500.00	\$1,000,000.00
ENTERPRISE FUNDS										
006 Food Services	\$600,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$750,000.00	\$0.00	\$1,350,000.00	\$1,000,000.00
020 Special Enterprise	\$200,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$275,000.00	\$135,000.00
Total All Enterprise Funds	\$800,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$825,000.00	\$0.00	\$1,625,000.00	\$1,135,000.00
PRIVATE PURPOSE TRUST FUNDS										
008 Endowments	\$2,550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00	\$2,570.00	\$0.00
Total All Private Purpose Trust Funds	\$2,550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00	\$2,570.00	\$0.00
AGENCY FUNDS										
022 District Agency	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80,000.00	\$0.00	\$95,000.00	\$80,000.00
200 Student Managed Activity	\$70,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00	\$140,000.00	\$100,000.00
Total All Agency Funds	\$85,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00	\$235,000.00	\$180,000.00
TOTAL ALL FUNDS	\$19,235,389.37	\$11,397,829.00	\$1,505,000.00	\$30,500.00	\$0.00	\$0.00	\$26,621,818.00	\$0.00	\$58,790,536.37	\$46,224,186.37

FOR THE CALENDAR/COLLECTION YEAR ENDING DECEMBER 31, 2026

[illegible]

TAX ANTICIPATION NOTES

SCHEDULE 4

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 Collection 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		