

# ALTERNATIVE TAX BUDGET INFORMATION

Tecumseh Local School District

For the Fiscal Year Commencing July 1, 2025

Fiscal Officer Signature

*Deanne 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<br>Fund             | II<br>Purpose          | III<br>Authorized<br>By Voters<br>On<br>MM/DD/YY | IV<br>Levy<br>Type | V<br>Number<br>Of Years<br>Levy<br>To Run | VI<br>Tax<br>Year<br>Begins/<br>Ends | VII<br>Collection<br>Year<br>Begins/<br>Ends | VIII<br>Maximum<br>Rate<br>Authorized |
|-----------------------|------------------------|--------------------------------------------------|--------------------|-------------------------------------------|--------------------------------------|----------------------------------------------|---------------------------------------|
| General-Inside Mills  | Operating Expenses     | N/A                                              | Inside Mills       |                                           |                                      |                                              | 5.80                                  |
| General-Emergency     | Operating Expenses     | 11/5/2019                                        | 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 LF'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 | 11/5/2024                                        | Permanent Imp.     | 5                                         | 2025/2029                            | 2026/2030                                    | 4.00                                  |
| Totals                |                        |                                                  |                    |                                           |                                      |                                              |                                       |



|                                 |                                                        | BEGINNING<br>ESTIMATED<br>UNENCUMBERED<br>FUND BALANCE | PROPERTY<br>TAXES | HOMESTEAD/<br>ROLLBACK | MANUFACTURED<br>HOMES | TPP<br>REIMBURSEMENT | INCOME<br>TAXES | OTHER<br>RECEIPTS | ADVANCES/<br>TRANSFERS<br>IN | TOTAL<br>RESOURCES<br>AVAILABLE FOR<br>EXPENDITURE | TOTAL<br>ESTIMATED<br>EXPENDITURES &<br>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 1: 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          | \$0.00            | \$0.00                       | \$0.00                                             | \$0.00                                               |
| 524                             | Vocallion Education: Carl D. Perkins Vocational Educat | \$0.00                                                 | \$0.00            | \$0.00                 | \$0.00                | \$0.00               | \$0.00          | \$650,000.00      | \$0.00                       | \$650,000.00                                       | \$650,000.00                                         |
| 525                             | Project Head Start                                     | \$0.00                                                 | \$0.00            | \$0.00                 | \$0.00                | \$0.00               | \$0.00          | \$0.00            | \$0.00                       | \$0.00                                             | \$0.00                                               |
| 532                             | 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 1 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                                               |
| 551                             | 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    | \$150,000.00           | \$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    | \$150,000.00           | \$4,000.00            | \$0.00               | \$0.00          | \$0.00            | \$0.00                       | \$2,254,000.00                                     | \$1,300,000.00                                       |

| FUND                                  | BEGINNING<br>ESTIMATED<br>UNENCUMBERED<br>FUND BALANCE | PROPERTY<br>TAXES      | HOMESTEAD/<br>ROLLBACK | MANUFACTURED<br>HOMES | TPP<br>REIMBURSEMENT | INCOME<br>TAXES | OTHER<br>RECEIPTS      | ADVANCES/<br>TRANSFERS<br>IN | TOTAL<br>RESOURCES<br>AVAILABLE FOR<br>EXPENDITURE | TOTAL<br>ESTIMATED<br>EXPENDITURES &<br>ENCUMBRANCES |
|---------------------------------------|--------------------------------------------------------|------------------------|------------------------|-----------------------|----------------------|-----------------|------------------------|------------------------------|----------------------------------------------------|------------------------------------------------------|
| <b>CAPITAL PROJECTS FUNDS</b>         |                                                        |                        |                        |                       |                      |                 |                        |                              |                                                    |                                                      |
| 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                                       |
| <b>ENTERPRISE FUNDS</b>               |                                                        |                        |                        |                       |                      |                 |                        |                              |                                                    |                                                      |
| 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 Spetcal 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                                       |
| <b>PRIVATE PURPOSE TRUST FUNDS</b>    |                                                        |                        |                        |                       |                      |                 |                        |                              |                                                    |                                                      |
| 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                                               |
| <b>AGENCY FUNDS</b>                   |                                                        |                        |                        |                       |                      |                 |                        |                              |                                                    |                                                      |
| 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                                         |
| <b>TOTAL ALL FUNDS</b>                | <b>\$19,235,389.37</b>                                 | <b>\$11,397,829.00</b> | <b>\$1,505,000.00</b>  | <b>\$30,500.00</b>    | <b>\$0.00</b>        | <b>\$0.00</b>   | <b>\$26,621,818.00</b> | <b>\$0.00</b>                | <b>\$58,790,536.37</b>                             | <b>\$45,224,185.37</b>                               |

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<br>Tax Anticipation<br>Note Issue | Name Of<br>Tax Anticipation<br>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                                            |                                           |                                           |