

ALTERNATIVE TAX BUDGET INFORMATION

Name of School District__ **Green Local School District**

For the Fiscal Year Commencing July 1, 2022

Board President Signature_____Date_____

Fiscal Officer Signature_____Date_____

COUNTY OF WAYNE

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 15, 2016. [Note: The traditional deadline for submission of the tax budget has been January 20. There is the potential for flexibility on this date as a result of HB 129 depending on the needs of the Budget Commission, but in order for them to be on track with the certificate of available resources, the date may need to be very close to January 20].

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
For the Fiscal Year Commencing July 1, 2020

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

SCHEDULE 1

Green Local School District

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 608152.8 Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized
Inside Millage							4.90
Operating Levy	Current Expenses	Nov., 1976	Continuing	Continuing			19.50
Operating Levy	Current Expenses	June, 1980	Continuing	Continuing			4.50
Operating Levy	Current Expenses	May, 1987	Continuing	Continuing			3.00
Operating Levy	Current Expenses	May, 1990	Continuing	Continuing			4.75
Operating Levy	Current Expenses	May, 1993	Continuing	Continuing			5.90
Permanent Improvement Levy	Capital Projects	Nov. 2008	Continuing	Continuing			1.90
Emergency Levy	Current Expenses	Nov. 2020	Renew	10	2021-2030	2022-2031	5.70
Emergency Levy	Current Expenses	Nov. 2016	Renew	10	2017-2026	2018-2027	3.40
Bond Issue	Building Project	May, 2010	New	31	2010-2046	2011-2047	4.70
Totals							58.25

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund , Bond Retirement Fund any other funds
For the Fiscal Year Commencing July 1, 2020

SCHEDULE 2

FUND: 001

I DESCRIPTION	II Prior Fiscal Year 2021 ACTUAL	III Current FY 2022 ACTUAL	IV Budgeted FY July 1-Dec 30 2023 ESTIMATE	V Budgeted FY Jan. 1-June 30 2023 ESTIMATE	VI Next FY July1 - Dec 30 2024 ESTIMATE
Beginning Fund Balance	\$3,413,072	\$4,612,603	\$5,808,081	\$6,141,563	\$6,635,316
Revenues:					
Property Taxes	\$4,032,784	\$4,114,741	\$2,014,577	\$2,174,849	\$2,064,942
Income Tax	\$726,366	\$823,991	\$351,462	\$351,461	\$351,462
Other Receipts	\$8,041,449	\$8,232,718	\$4,122,624	\$4,122,624	\$4,122,981
Transfers In		\$0			
Total Resources	\$16,213,671	\$17,784,053	\$12,296,744	\$12,790,497	\$13,174,701
Total Expenditures & Encumbrances	\$11,601,069	\$11,975,972	\$6,155,181.00	\$6,155,181.00	\$6,356,901
Ending Unencumbered Fund Balance	\$4,612,603	\$5,808,081	\$6,141,563	\$6,635,316	\$6,817,800

FUND: 002

I DESCRIPTION	II Prior Fiscal Year 2021 ACTUAL	III Current FY 2022 ACTUAL	IV Budgeted FY July 1-Dec 30 2023 ESTIMATE	V Budgeted FY Jan. 1-June 30 2023 ESTIMATE	VI Next FY July1 - Dec 30 2024 ESTIMATE
Beginning Fund Balance	\$381,383	\$635,268	\$980,210	\$727,944	\$1,000,960
Revenues:					
Property Taxes	\$675,687	\$636,331	\$318,165	\$318,166	\$318,166
Income Tax					
Other Receipts	\$517,514	\$364,457	\$182,228	\$182,229	\$182,229
Transfers In					
Total Resources	\$1,574,584	\$1,636,056	\$1,480,603	\$1,228,339	\$1,501,355
Total Expenditures & Encumbrances	\$939,315	\$655,846	\$752,660	\$227,378	\$762,378
Ending Unencumbered Fund Balance	\$635,268	\$980,210	\$727,944	\$1,000,960	\$738,977

SCHEDULE 2

FUND: 003

I DESCRIPTION	II Prior Fiscal Year 2021 ACTUAL	III Current FY 2022 ACTUAL	IV Budgeted FY July 1-Dec 30 2023 ESTIMATE	V Budgeted FY Jan. 1-June 30 2023 ESTIMATE	VI Next FY July1 - Dec 30 2024 ESTIMATE
Beginning Fund Balance	\$687,217	\$535,322	\$529,980	\$527,309	\$524,638
Revenues:					
Property Taxes	\$198,429	\$178,133	\$89,067	\$89,066	\$89,067
Income Tax					
Other Receipts	\$61,056	\$29,211	\$14,806	\$14,806	\$14,806
Transfers In					
Total Resources	\$946,702	\$742,666	\$633,652	\$630,981	\$628,311
Total Expenditures & Encumbrances	\$411,380	\$212,686	\$106,343	\$106,343	\$106,343
Ending Unencumbered Fund Balance	\$535,322	\$529,980	\$527,309	\$524,638	\$521,968

VOTED and UNVOTED DEBT OUTSIDE 10 MILL LIMIT

For the Fiscal Year Commencing July 1, 2020

SCHEDULE 4

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
Classroom Facilities Assistance Program					
Series 2010C Bonds	05/04/10	09/29/10	12/01/26	\$2,235,000.00	\$704,627.00
Series 2014 Refunding Bonds	05/04/10	10/09/14	12/01/41	\$274,998.00	\$25,281.25
Series 2020 Refunding Bonds	05/04/10	11/12/20	12/01/41	\$6,471,816.80	\$250,129.90
TOTAL				\$8,981,814.80	\$980,038.15