

## ALTERNATIVE TAX BUDGET INFORMATION

Name of School District Huron City Schools

For the Fiscal Year Commencing July 1, 2012

Fiscal Officer Signature \_\_\_\_\_ Date 10-9-11

# COUNTY OF ERIE

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### 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 \_\_\_\_\_  
[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].



# STATEMENT OF FUND ACTIVITY

(Complete only for General Fund, Bond Retirement Fund and any other funds  
requesting general property tax revenue)  
Huron City School District

FUND: General

I	II	III	IV
DESCRIPTION	Prior Fiscal Year 2011 ACTUAL	Current FY 2012	Budgeted FY July 1-June 30 2013
Beginning Unencumbered Fund Balance	\$ 7,438,261	\$ 7,532,193	\$ 6,308,227
Revenues:			
Property Taxes	9,412,037	9,400,000	9,447,000
Income Tax	-	-	-
Other receipts	6,000,896	4,905,746	4,787,963
Transfers In	109,507	100,950	20,000
Total Resources	15,522,440	14,406,696	14,254,963
Total Expenditures & Encumbrances	15,428,508	15,630,662	16,006,647
Ending Unencumbered Fund Balance	\$ 7,532,193	\$ 6,308,227	\$ 4,556,543

FUND: Permanent Improvement

I	II	III	IV
DESCRIPTION	Prior Fiscal Year 2011 ACTUAL	Current FY 2012	Budgeted FY July 1-June 30 2013
Beginning Unencumbered Fund Balance	\$ 1,131,148	\$ 58,570	\$ 173,570
Revenues:			
Property Taxes	365,009	365,000	365,000
Income Tax	-		
Other receipts	285,887	1,000,000	215,000
Transfers In			
Total Resources	650,896	1,365,000	580,000
Total Expenditures & Encumbrances	1,723,474	1,250,000	575,000
Ending Unencumbered Fund Balance	\$ 58,570	\$ 173,570	\$ 178,570

FUND: Bond Retirement Library

I	II	III	IV
DESCRIPTION	Prior Fiscal Year 2011 ACTUAL	Current FY 2012	Budgeted FY July 1-June 30 2013
Beginning Unencumbered Fund Balance	\$ 349,108	\$ 383,178	\$ 403,178
Revenues:			
Property Taxes	292,619	285,000	285,000
Income Tax	-		
Other Receipts	52,583	50,000	50,000
Transfers In	-		
Total Resources	345,202	335,000	335,000
Total Expenditures & Encumbrances	311,131	315,000	325,000
Ending Unencumbered Fund Balance	\$ 383,178	\$ 403,178	\$ 413,178

# STATEMENT OF FUND ACTIVITY

Funds with Revenue Other Than Local Taxes

## SCHEDULE 3

I Fund By Type	II Beginning Estimated Unencumbered Balance	III Total Estimated Resources	IV Total Resources Available For Expenditures	V Total Estimated Expenditures & Encumbrances	VI Ending Estimated Unencumbered Balance
Special Revenue Funds	\$ (41,670)	1,080,000	\$ 1,038,330	1,006,331	\$ 31,999
Debt Service Funds	see previous page				
Expendable Trust Funds	see previous page				
Enterprise Funds	\$ (17,898)	550,000	\$ 532,102	525,000	\$ 7,102
Internal Service Funds	\$ -	-	-	-	-
Fiduciary Funds	\$ 42,280	185,507	\$ 227,787	135,000	\$ 92,787
Agency Funds	\$ -	-	\$ -	-	-

