


OHIO AUDITOR OF STATE
KEITH FABER




Ohio Budgetary Law

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Objectives



- Identify elected officials role in the budgetary process
- Understand the process and timing issues
- Identify compliance items/limitations
- Review the budgetary documents

Handout #2 B&M pages 1-4


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Governing Board (Trustee, Council, Board) *Role in the Budgetary Process*

Taxes

- Set/approve property tax rates and levies
- Enact taxes / fees



TAXES

Appropriations

Appropriations

- Establish legal level of control
- Approve annual or temporary appropriations
- Prepare appropriation resolutions
- Approve supplemental appropriations

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Governing Board Role in Budgetary Process




- Establish reserve funds – ORC §5705.13
 - Budget stabilization, reserve balance accounts
 - Capital projects set-asides
- Establish target carryover balances
- Set/approve salaries of officers, clerks, and employees
 - Township's elected officials salary set by statute and employees salary set by Board of Trustees

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Governing Board Role in Budgetary Process

- Preparation of the annual tax ordinance/tax budget
- Presentation of annual tax ordinance/tax budget to governing board



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Fiscal Officer's Role in Budgetary Process

- Identify and certify estimated receipts (not a function of the governing board)
- Certify purchase obligations
- Maintain financial records demonstrating compliance with budget (receipt, appropriations, cash disbursements)
- Prepare appropriation measurers (convenience issue)
- Assist with the preparation of the tax ordinance/tax budget (practical matter)
- Reconciliations of financial records


DUTIES

- ✓ Estimated Receipts
- ✓ Purchase obligations - CERTIFY
- ✓ Records?
- ✓ Appropriation - measure?
- ✓ TAXES: ordinance & budget

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Budgetary Documents

- Budgetary process is prescribed by the ORC Chapter 5705 and includes:
 - A tax budget
 - A resolution setting tax amounts and rates
 - An official certificate of estimated resources
 - A certificate of year-end balances
 - An amended official certificate of estimated resources
 - An appropriations ordinance or resolution
 - The County Auditor's certification of appropriations within estimated resources



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Definitions

Tax Budget
 The tax budget is a financial plan for the operations of the next calendar year. It identifies how much money is expected from local, state, and federal sources, the anticipated carryover fund balances, and how much is needed to carry out governmental functions in the next calendar year. The budget is submitted to the county budget commission and used to fix property tax rates. In some counties the submission of a formal budget is no longer required.

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Definitions


Estimated Resources
 the estimated receipts the entity expects to receive during the year plus the unencumbered/unreserved fund balance from the prior year.

Appropriations
 the governing body's authorization to spend the government's resources.

Encumbrance
 authorized purchase commitments related to unperformed contracts for goods or services. Expenditures and encumbrances reduce available appropriations.

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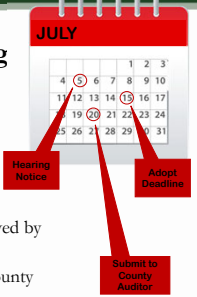
Tax Budget

- Used to set tax property tax rates
- Used to allocate local government fund
- Planning for the next year
- Presents need for tax levies
- May be waived by budget commission
- Tax Budget is submitted by President of Board of Trustees, or the Mayor or President of the Board

Handout #2 B-4d page 5

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Tax Budget Hearing



- Notice to be published 10 days before hearing
- Hearing is to provide interested parties with an opportunity to have input
- Tax budget to be adopted/approved by governing board by July 15
- Tax budget to be filed with the county auditor by July 20

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Tax Budget Hearing


Assumes adoption on July 15

When	Who	Action
March/April	Executive Officer	Instruct department heads to prepare estimate of revenues and expenditures for upcoming year.
April/May	Department Heads	File with the Executive Officer the estimate of revenues and expenditures.
Around June 1	Executive Officer	Present draft of budget to governing board for review.
Ten days before adopting	Governing board	File two copies of the budget with the fiscal officer for public inspection and set at least one public hearing.
Ten days before public hearing	Governing board	Give notice of hearing by at least one publication.
July 15	Governing board	Shall adopt tax budget.
July 20	Governing board	Shall submit budget to County Auditor.

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Content of the Tax Budget

- A summary of the amounts required from general (inside Millage) property tax approved by budget commission and County Auditor's estimated tax rates
- A summary of levies outside the 10 mill limitation exclusive of debt levies
- Actual and estimated receipts, disbursements and balances of the general fund (4 years)
- A summary of general obligation bonds and notes as of January 1st of coming year and the requirements of bond retirement fund
- An official certificate of estimated resources





Handout #2 Bldg page 6-7

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Tax Budget

- After review of the tax budget by the budget commission, the entity receives:
 - A signed copy of the tax budget
 - An "Official Certificate of Estimated Resources" (included in the tax budget)
 - A resolution accepting the amounts and rates for property tax as determined by the budget commission. It is to be adopted and returned by October 1.


Handout #2 pages 13-17

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Waiver of the Tax Budget

- The county budget commission, by an affirmative vote (ORC §5705.28) of a majority of the commission, may waive the requirement that a tax budget be adopted.
 - Waives the required budget hearing
 - Waives published legal notice of budget hearing
- The budget commission shall require a taxing authority to provide information to the commission as may be required by the commission to perform its duties.
 - Property tax information
 - Estimated fund balances and receipts for the official certificate
- **Budget commission must provide an official certificate before appropriations can be adopted (no certificate = \$0 appropriations)**



Handout #2 pages 18-19

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Estimated Resources

- Certificate of year-end balance
- Official certificate
- Amended official certificate
- Amendments
 - Fiscal officer's responsibility (only)
 - No approval of governing board required
 - Governing board may request fiscal officer to amend the certificate so they can appropriate new or additional receipts



Certificate of Year-end Balances

- Proper title is "Certificate of Total Amount from All Sources Available for Expenditures and Balances"
- The purpose of this form is twofold
 - to report the actual unencumbered fund balances
 - to adjust estimated revenues, if necessary
- It is completed by the fiscal officer and filed with the County Auditor **around the first of the year** (no later than January)
- **Report reserve balances so as to exclude reserve balances from Fund Balance Available for Appropriation**
 - Attached resolution establishing reserve balances




Official and Amended Certificates

- The official certificate is in the tax budget
 - Signed by the budget commission and returned in September
 - Must be provided regardless of waiver of tax budget
- Amended official certificate of estimated resources
 - First amended certificate generally issued after the year-end balances are certified
 - May be amended as needed throughout the year
- Fiscal officer responsible for estimates therein and the amendments



Reasons to Amend the Official or Amended Official Certificate


Upon a determination by the fiscal officer of a subdivision that the **revenue to be collected by the subdivision will be greater or less than the amount included in an official certificate**, the fiscal officer **may** certify the amount of the deficiency or excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the deficiency or excess (ORC §5705.36).



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Reasons to Amend the Official or Amended Official Certificate


Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision **will be greater than** the amount included in an official certificate **and the legislative authority intends to appropriate and expend the excess revenue, the fiscal officer shall** certify the amount of the excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the excess (ORC §5705.36).



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Reasons to Amend the Official or Amended Official Certificate

Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision **will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations**, the fiscal officer **shall** certify the amount of the deficiency to the commission, and the commission shall certify an amended certificate reflecting the deficiency (ORC §5705.36).



Handout #2 pages 30-31 Efficient • Effective • Transparent 21

Budgetary Compliance/Limitation



The total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, **certified prior to the making of the appropriation or supplemental appropriation** (ORC §5705.36).

Appropriations Measurers




- Annual appropriation ordinance/resolution
 - Must adopt by April 1,
- Temporary appropriation ordinance/resolution
 - Covers Jan. 1 to Mar. 31, limited to ordinary expenditures
 - Items must be included in annual ...
- Amendments
 - Supplemental
 - Modifications (movement from one account to another within the same fund)

What is an Appropriation?

- A legal authorization granted by the legislative body to make expenditures and incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.
- Does not imply cash is available to be spent immediately



Appropriations Measurers



TIMING ISSUES



- No appropriation measure **shall become effective until** the County Auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed the official or amended official estimate.
- The County Auditor shall give a certificate forthwith upon receiving from the appropriating authority **a certified copy** of the appropriation measure.
- If county is not providing certificate timely, proceed without certificate, but have **written support** that appropriations are within estimated resources.

Handout #2 pages 29

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Budgetary Compliance/Limitations

- Estimated Resources vs. Appropriations** 
 - Estimated resources equals cash fund balance minus prior year-end encumbrances, minus reserves, plus current year estimated revenues.Handout #2 pages 22 and 26
- Appropriations vs. Expenditures** 
 - Expenditures equal cash disbursements plus encumbrancesHandout #2 pages 21 and 26

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Legal Level of Control



- The level at which the governing board sets appropriations, for example
 - Fund (**does not meet required statutory level**)
 - Fund and department/activity
 - Fund, department/activity, major object**
 - Fund, department/activity, all objects
- Legal level of control should remain consistent throughout the year

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Legal Level of Control

• Example of fund level

• General	\$ XXX,XXX
• Street/Gas Tax	\$ XXX,XXX
• State Highway/MVL	\$ XXX,XXX
• Water	\$ XXX,XXX
• Sewer	<u>\$ XXX,XXX</u>
• Total appropriations	<u>\$ XXX,XXX</u>

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Legal Level of Control

Example of fund and program/activity level

General Fund	
• Police operations	\$ XXX,XXX
• Fire operations	\$ XXX,XXX
• Street lighting	\$ XXX,XXX
General Government	
• Mayor's office	\$ XXX,XXX
• Auditor	\$ XXX,XXX
• Treasurer	<u>\$ XXX,XXX</u>
• Total General Fund	<u>\$ XXX,XXX</u>

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Legal Level of Control

Example
Fund department/activity, and major object level

<u>General fund</u>	
• Police operations	
• Personal services	\$ XXX,XXX
• All other expenditures	\$ XXX,XXX
• Fire operations	
• Personal services	\$ XXX,XXX
• All other expenditures	\$ XXX,XXX

This is the minimum level implied by statute (ORC §5705.38(C))

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Legal Level of Control

Example
fund department/activity, and major object level
(Generally matches up with appropriation/expenditure reports)

- General Fund
 - Police operations \$ XXX,XXX
 - Salaries and wages \$ XXX,XXX
 - Employee benefits \$ XXX,XXX
 - Contractual services \$ XXX,XXX
 - Materials and supplies \$ XXX,XXX
 - Other \$ XXX,XXX
 - Capital outlay \$ XXX,XXX
 - Total Police operations \$ XXX,XXX

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Legal Level of Control

Example
fund department/activity, and all objects

- General Fund
 - Police operations
 - Personal services
 - Regular salaries and wages \$ XXX,XXX
 - Overtime \$ XXX,XXX
 - Employee benefits \$ XXX,XXX
 - Employer retirement \$ XXX,XXX
 - Health insurance \$ XXX,XXX
 - Workers' compensation \$ XXX,XXX
 - Contractual services \$ XXX,XXX
 - Utilities \$ XXX,XXX
 - Liability insurance \$ XXX,XXX
 - Total Police operations \$ XXX,XXX


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What Legal Level Should be Used?


Considerations

- Frequencies of amendments
- Flexibility to be granted to management
- Existence of other budgetary policies or control levels



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Legal Level of Control



Statutory appropriation level

- **ORC §5705.38(C)**, appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services.

Implies salaries and other as the minimum level to be appropriated for each office, department, and division

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Recording/Posting of the Budget

Ohio Administrative Code, Section 117-2-02(C)(1)

- All local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. **This means designing an accounting system to provide ongoing and timely information on unrealized budgetary revenues and remaining uncommitted balances of appropriations.**
- Estimated revenues posted to the accounting system should equal the estimated revenues on the certificate of estimated resources.
- Appropriations posted to the accounting system should equal the sum of the annual appropriation measurer and all supplemental appropriation measurers.

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Monitoring of the Budget

Who should review the monthly financial reports?

- Council/Trustees/Board
 - Finance committee
- Mayor
- Fiscal officer
- Department heads



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Monitoring of the Budget

What should be reviewed?

- Estimated revenues vs. actual receipts
- Estimated resources vs. appropriations
- Appropriations vs. expenditures
- Outstanding purchase orders/contracts/encumbrances
- Fund cash and unencumbered cash balances

Handout #2 pages 20, 25, 32


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Monitoring of the Budget

Fiscal officer and Governing Board should:

- Review appropriation line-items for possible deficiencies or excesses in the appropriated amounts
 - Modifications/Amendments to appropriations
- Old outstanding purchase orders
 - Close to free up available appropriations
- Appropriateness of disbursements charged to expenditure line-items
- Collection of receipts
 - Amendments to estimated resources
- Available fund cash and unencumbered balances
 - Balances and year-to-date amounts




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Certification of the Fiscal Officer


Types of certifications

- Standard certification
- Blanket certification
- Super blanket certification
- Then and now certification



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 **Certification of the Fiscal Officer**

Standard certification states:


- It is hereby certified that the amount of \$ _____ required to meet the obligation or contract has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of _____ fund free from any previous encumbrances.

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Certification of the Fiscal Officer

Blanket and super blanket certification states:

- It is hereby certified that the amount of \$ _____ has been lawfully appropriated, authorized, or directed for such purpose and is in the treasury or in process of collection to the credit of (line item appropriation account) in the _____ fund free previous and then outstanding obligations or certifications.




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Certification of the Fiscal Officer 

Then and now certification states:

- It is hereby certified that both at the time of the making of this contract or order and at the date of the execution of this certificate, the amount of (\$ _____) required to pay this contract or order has been appropriated for the purpose of this contract or order an is in the treasury or in the process of collection to the credit of the _____ Fund free from any previous encumbrance.

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Certification of the Fiscal Officer


Use of purchase orders

- OAC § 117-2-02(C)(2), "Purchase orders should be used to approve purchase commitments and to encumber funds against the applicable appropriation account(s), as required by ORC §5705.41 (D). Purchase orders are not effective unless the fiscal officer's certificate is attached. The certificate should be attached at the time a commitment to purchase goods or services is made."

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"Standard" Purchase Order

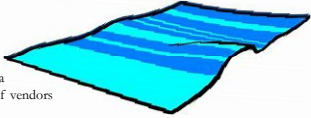
- Used for:
 - Normal purchases where a single vendor and specific items and quantities are ordered
- Attributes:
 - Specific items, quantities, and unit costs
 - Single vendor
 - Expires when the contract or order is filled or cancelled
 - May include multiple funds and appropriation accounts
 - No dollar limit, limit is amount certified for the PO



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Blanket Purchase Order

- Used for:
 - The purchase of a variety of items over a specified period of time from a variety of vendors
- Attributes:
 - Single or multiple vendors
 - No specific items or quantities, or prices
 - Dollar amount set by ordinance or resolution of the governing board - requires majority vote
 - Limited to the current year (90 day limit repealed)
 - Single fund and account (only one blanket PO may be open at a time to an account)
 - Must be labeled "Blanket Purchase Order"



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Super Blanket Purchase Order



- Used for:
 - Used for certain types of expenditures that are recurring and reasonably predictable
- Attributes:
 - Single or multiple vendors
 - Limited to one expenditure code per SBPO
 - \$ limit is the amount appropriated to that line-item
 - Cannot extend beyond current fiscal year
 - Limited to specific goods and/or services
 - Multiple SBPO may exist per account code

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Super Blanket Purchase Order




May be used for:

- the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision or contracting authority;
- fuel oil, gasoline, food items, roadway materials, and utilities;
- any purchases exempt from competitive bidding under ORC §125.04; and,
- any other specific expenditure that is a recurring and reasonably predictable operating expense.

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Transfers

Fund #1001



Fund #5678

- Transfers are permanent movements of money.
- 2023 Ohio Compliance Supplement Implementation Guide, Appendix A-1, page 51 - 56
- ORC §§5705.14 and 5705.15
- ORC §5705.16 is a different type of transfer.
- Transfers must be budgeted for / appropriated.

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Advances

Fund #1001

Fund #5678

- Basically, one fund “loans” another fund money expecting it to be returned at a later date.
- 2023 Ohio Compliance Supplement Implementation Guide, Appendix A-1, pages 51 -53
- If it is determined that an advance will not be repaid, the advance must be forgiven by the Governing Body.

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VILLAGE AND TOWNSHIP BUDGET COMMISSION PROCEDURES

Below is a listing of steps taken for Village and Townships to follow when preparing information for their upcoming budgets and meeting with the Budget Commission. It is broken down into separate sections: PREPARATION FOR NEW YEAR, BUDGET COMMISSION HEARINGS, YEAR END, NECESSARY AMENDMENTS FILED WITH THE COUNTY AUDITOR.

In order to simplify things, we will be following the process taking place during 2023 in preparation for the 2024 budgets.

PREPARING THE BUDGET (2024)

1. Early to Mid May 2023, the County Auditor's Office sends out a reminder that each entity must file their 2024 budgets with the County Auditor by July 20, 2023.
 - a. If an entity determines that it will not be able to file its 2024 budget by July 20, then it can request an extension with the County Auditor's Office. The extension should include the request, the reason needed for the extension, and the estimated date as to when the 2024 budget will be filed with the County Auditor.
2. If on UAN, the entity can print the items listed below from the system. If they are not on UAN, then the County Auditor can either supply them with a blank form or the entity can create their own, as long as all of the necessary information is included:
 - a. **Schedule A** – Summary of Amounts Required from General Property Tax Approved by the Budget Commission and County Auditor's Estimated Tax Rates. It shows the inside and outside millage rates as well as the dollar amount of taxes revenue estimated to be generated by each.
 - b. **Schedule B** – Listing of Levies Outside of the 10 Mill Limitation.
 - c. **Financial Worksheet** – This can either be printed from UAN or can be prepared by the entity in some other form.
 - i. This worksheet shows a two year history (2021 and 2022) of actual receipts and disbursements and fund balances, the yearly estimated revenues and appropriations for the current year (2023), and the estimated revenues and appropriations for the budget year (2024).
 - ii. Information is provided for every fund.

- iii. The County Auditor should use his or her estimates for property taxes and local government monies as they will be better information than the entities (i.e. updated tax valuation information). For all other estimated revenues (gas tax, MVL monies, fees, etc.), the County Auditor should check for reasonableness and, if appropriate, ask questions or request additional supporting documentation.
 - iv. For appropriations, the County Auditor should check for reasonableness along with verifying that total appropriations by fund will not exceed estimated revenues plus available fund balance.
 - v. If a negative fund balance is projected or appropriations do not seem accurate, the County Auditor should inquire as to why amounts appear to be incorrect or why a negative fund balance is projected.
3. Once all information has been reviewed by the County Auditor and any / all questions have been asked, the County Auditor then makes any corrections to Schedules A and B and the Financial Worksheet. The County Auditor also prepares an Official Certificate or Estimated Resources.
 - a. HOWEVER, this certificate is not official UNTIL the Budget Commission hearing is held and the Official Certificate is signed by the Budget Commission.
 - b. A copy is given back to the entity to show that the information was filed with the County Auditor. Another copy is kept with the County Auditor until the Budget Commission hearing.

BUDGET HEARINGS

1. County Auditor tries to schedule all Budget Commission hearings either by late August or early September.
2. They send out a two week notice ahead of the established date. They also ask that each entity replies and informs the Budget Commission if they intend to show up.
3. The entities are set up in 10 minutes intervals. At the Budget Commission hearing:
 - a. The County Auditor goes over the most recent assessed valuation information for the entity.
 - b. The County Auditor goes over the tax revenue estimates that were provided on the 2024 Official Certificate of Estimated Resources.
 - c. They also discuss any levies that are currently on the ballot in the November election OR the Budget Commission will remind an entity if one or more than one of their current levies will be expiring soon as a reminder to file the proper paperwork timely if they want to renew or replace the levy.
 - d. The entity is also free to ask any questions during the hearing.

- e. Once all information has been discussed and no further questions exist, the Budget Commission then signs the Official Certificate of Estimated Resources.
4. The Budget Commission will then give the entity back a corrected copy of the Schedule A, Schedule B, Financial Worksheet and Official Certificate of Estimated Resources. The County Auditor also keeps a copy of this information and files it in the entity's file.
 - a. **A NOTE** – if the entity does not attend the Budget Commission hearing, the County Auditor should make arrangements with the entity's fiscal officer to provide them the final information discussed and approved at the Budget Commission.
5. Once this information is received back from the Budget Commission, the entity should prepare a **resolution accepting the tax rates and amounts** provided at the Budget Commission hearing. This resolution should be prepared and should be accepted at the next Village or Trustee meeting.
 - a. One copy of this resolution should be kept by the entity
 - b. One copy should be returned to the County Auditor's Office
 - c. According to Ohio Law, this resolution is due back to the County Auditor's Office by October 1.
6. November Election – If an entity has a levy on the ballot for the November election, once the election results are certified by the Board of Elections and if the levy passed, then the County Auditor examines the results and issues a new 2024 Amended Certificate of Estimated Resources. This also applies if the entity experiences any changes in revenues that would affect their revenue estimates (i.e. unexpected increase or drop in 2023 gas tax or MVL tax collections).

2023 YEAR END

1. Before the 2023 year is over, the County Auditor sends out a reminder that, once the entity has reconciled and closed their books, they need to submit to the County Auditor their 2023 actual year-end fund balances information for all funds. No date is established; however, they do need the information as soon as it becomes available. Preferable to have completed by mid-January at the latest but the entity should be reconciled before it is finalized
2. Also, the entities should provide a copy of their 2024 Appropriation Resolution to the County Auditor. These appropriations should be based on the most recent Certificate of Estimated Resources provided by the County Auditor.
 - a. **Appropriations are not considered official and available to be spent until the Appropriation Resolution has been filed with the County Auditor.**
 - b. Once filed, the County Auditor compares the Appropriation resolution to the most recent Official / Amended Certificate of Estimated Resources to make sure that overspending is not going to occur.

- c. Once the comparison is made, the County Auditor sends a notification letter to certify that Total Appropriations DO / DO NOT Exceed the Certificate of Estimated Resources.
3. Once the County Auditor receives the 2023 actual year-end fund balances, he or she will issue an Amended Certificate of Estimated Resources with the new, updated actual year-end fund balances included in the first column.

AMENDING THE 2024 CERTIFICATE of ESTIMATED RESOURCES / APPROPRIATIONS DURING THE YEAR

Should an entity determine they either need to increase or decrease estimated revenues or appropriations during 2024:

1. If an entity determines they need to increase or decrease estimated revenues in a fund or funds, they should request an updated amended certificate from the County Auditor with the appropriate change.
 - a. This should only be done if TOTAL estimated revenues within a fund will increase or decrease.
2. If the appropriations need adjusted due to this change, then new appropriations should also be included in the request, especially if a decrease is requested.
 - a. New appropriations SHOULD NOT be filed with the County Auditor if the entity is just moving appropriations between line items. These moves do not require County Auditor approval; just the approval by the entity's governing body (depending on legal level of control). Only increases or decreases in total fund appropriations should be filed with the County Auditor.
 - b. If a decrease in the Amended Certificate is requested, it should be assumed that a decrease in appropriations will also occur in order to avoid potential overspending.
3. **No corrections are considered official until it has been filed with the County Auditor's office.**

COUNTY

BUDGET -
OF-

TOWNSHIP

FOR FISCAL YEAR
BEGINNING JANUARY 01, 2024

Filed _____,

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2024 __. IN TOWNSHIP.

TAX VALUATIONS \$ 61,150,930

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION -	
County	
Township	2.81
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION -	
County	
Township	10.50
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	13.31

TOWNSHIP, : COUNTY
Financial Worksheet - Budget
 2024 'BUDGET
 Year 2023

Fund Classification:	1000 General	Description	Fund Name: General		
			2021	2022	Current 2023
		Fund Balance 1/1	\$159,743.24	\$151,525.53	\$179,133.10
		Fund Balance Adjustments	\$0.00	\$0.00	\$0.00
		Revenues			\$60,000.00
		Property and Other Local Taxes			\$0.00
		Real Estate Tax	\$104,241.52	\$110,256.69	\$104,000.00
		Personal Property Tax	\$0.00	\$0.00	\$0.00
		Other - Local Taxes	\$0.00	\$0.00	\$0.00
		Charges for Services	\$0.00	\$0.00	\$0.00
		Licenses, Permits and Fees	\$8,723.10	\$7,973.49	\$6,500.00
		Fines and Forfeitures	\$0.00	\$0.00	\$0.00
		Intergovernmental			\$7,500.00
		Local Government Distribution	\$6,122.13	\$22,308.83	\$7,000.00
		Estate Tax	\$84.12	\$0.00	\$0.00
		Property Tax Allocation	\$19,178.81	\$19,297.51	\$6,186.00
		Other	\$2,453.00	\$1,251.47	\$1,037.50
		Special Assessments	\$0.00	\$0.00	\$0.00
		Earnings on Investments	\$35.53	\$41.61	\$30.00
		Miscellaneous	\$419.91	\$587.75	\$0.00
		Total Revenue	\$141,258.12	\$161,717.35	\$124,753.50
		Expenditures			\$133,067.50
		Administrative - Salaries	\$53,497.24	\$47,840.88	\$48,995.00
		Administrative - Other	\$42,399.52	\$33,181.53	\$120,341.60
		Townhalls, Memorial Buildings and Grounds - Other	\$8,223.23	\$8,597.56	\$16,550.00
		Lighting- Other	\$0.00	\$1,650.71	\$3,000.00
		Highways - Salaries	\$2,750.00	\$0.00	\$0.00
		Highways - Other	\$0.00	\$516.00	\$0.00
		Cemeteries - Other	\$7,925.00	\$7,790.00	\$15,000.00
		Health Districts - Other	\$35,599.12	\$34,533.10	\$40,000.00

PROPERTY TAX
 COUNTY
 6907 (A)
 (A) = 15,414.50
 OFFICIAL SEAL
 OF HANCOCK COUNTY

TOWNSHIP, COUNTY
Financial Worksheet - Budget
 2024 BUDGET
 Year 2023

Fund Classification:	1000 General	Fund Name:	General
Description	2021	2022	Current 2023
Parks and Recreation - Other	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$2,335.00	\$0.00	\$0.00
Total Expenditures	\$152,729.11	\$134,109.78	\$243,886.60
Other Financing Sources & Uses			
Sources			
Sale of Bonds	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00
Special Items	\$3,253.28	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00
Uses			
Transfers - Out	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$3,253.28	\$0.00	\$0.00
Fund Balance 12/31	\$151,525.53	\$179,133.10	\$60,000.00
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00
Unencumbered Undesignated 12/31	\$151,525.53	\$179,133.10	\$60,000.00

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Office of the Board of Trustees of _____ Township, _____ County, OH
 To the County Auditor:

The Board of Trustees of said Township hereby submits its Annual Budget for the year
 commencing January 1st, 2023 for consideration of the County Budget Commission
 pursuant of Section 5705.30 of the Revised Code.

FILED
 in _____ County, Ohio

JUN 29 2023

Township Fiscal Officer

Auditor, _____ County, Ohio

SCHEDULE A
 SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
 AND COUNTY AUDITOR'S ESTIMATED TAX RATES

Fund Description	Levy Description	Amount Approved by Budget Commission		Amount to be Derived from Levies		County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
		Column I	Column II	Column III	Column IV		
General		122000		2.10			
Road + Bridges		41000	232000	.71	4.00		
Fire			103000		2.50		
Ambulance			211000		4.00		
TOTAL		163000	546000	2.81	10.50		

707000

1231

██████████ TOWNSHIP, ██████████ COUNTY

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column II)
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Road + Bridge	4.00	232,000
authorized by voters on 3 / 7 / 00 not to exceed CONT years.	Fire	2.00	74,000
authorized by voters on 11 / 5 / 13 not to exceed 5 years.	Fire	.50	29,000
authorized by voters on 11 / 7 / 00 not to exceed CONT years.	Ambulance	1.00	37,000
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	2.00	116,000
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	1.00	58,000
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			

103,000

211,000

TOTAL \$546,000

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio
 Ohio August 29, 2023
 To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2024 as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	Estimated * Unencumbered Balance Jan. 1st, 2024	TAXES	OTHER SOURCES	TOTAL
General Fund	60,000.00	122,000.00	15,474.50	197,474.50
Special Revenue Funds	20,000.00	587,000.00	124,304.00	731,304.00
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00
TOTAL	80,000.00	709,000.00	139,778.50	928,778.50

*YES TO
 (A) ON
 VAN PRINTOUT.*

BUDGET COMMISSION

*TOTALS
 \$ 848,778.50 X*

FUND	Unencumbered Balance Jan. 1st 2024	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	60,000.00	122,000.00	15,474.50	197,474.50
SPECIAL REVENUE FUNDS	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Motor Vehicle License	0.00	0.00	20,001.00	20,001.00
Gasoline Tax	0.00	0.00	83,002.00	83,002.00
Road & Bridge	10,000.00	41,000.00	0.00	51,000.00
Fire Levy #2191	0.00	103,000.00		103,000.00
Ambulance Levy	0.00	211,000.00	0.00	211,000.00
Road's— Paving & Ditching 4 mill #2901	10,000.00	232,000.00	0.00	242,000.00
F.E.M.A.				0.00
Cemetery	0.00	0.00	300.00	300.00
Permissive MVL	0.00	0.00	21,001.00	21,001.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
TOTAL SPECIAL REVENUE FUNDS	20,000.00	587,000.00	124,304.00	731,304.00

Township
2024 Tax Revenue Estimate

		Res-Ag	Non Res-Ag	Personal Property	All Public Utility	Total	95%
Assessed Value:		55,010,250	1,855,680	0	4,285,000	61,150,930	
General							
Full Rate:	2.10	115,520	3,900	0	9,000	128,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		115,520	3,900	0	9,000	128,420	✓ 122,000 ✓
Road and Bridge							
Full Rate:	0.71	39,060	1,320	0	3,040	43,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		39,060	1,320	0	3,040	43,420	✓ 41,000 ✓
Full Rate:	4.00	220,040	7,420	0	17,140	244,600	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		220,040	7,420	0	17,140	244,600	✓ 232,000 ✓
Ambulance							
Full Rate:	1.00	55,010	1,860	0	4,290	61,160	
Res-Ag Red. Factor:	0.400663	22,040	0	0	0	22,040	
Non Res-Ag Red. Factor:	0.227855	<u>0</u>	<u>420</u>	<u>0</u>	<u>0</u>	<u>420</u>	
		32,970	1,440	0	4,290	38,700	37,000 ✓
Full Rate:	2.00	110,020	3,710	0	8,570	122,300	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		110,020	3,710	0	8,570	122,300	116,000 ✓
Full Rate:	1.00	55,010	1,860	0	4,290	61,160	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		55,010	1,860	0	4,290	61,160	58,000 ✓
Fire							
Full Rate:	2.00	110,020	3,710	0	8,570	122,300	
Res-Ag Red. Factor:	0.400663	44,080	0	0	0	44,080	
Non Res-Ag Red. Factor:	0.227855	<u>0</u>	<u>850</u>	<u>0</u>	<u>0</u>	<u>850</u>	
		65,940	2,860	0	8,570	77,370	74,000 ✓
Full Rate:	0.50	27,510	930	0	2,140	30,580	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		27,510	930	0	2,140	30,580	29,000 ✓
Total:	13.31						709,000

PREPARED BY COUNTY AUDITOR
NOT GIVEN TO TOWNSHIP'S OR VILLAGES

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(BOARD OF TOWNSHIP TRUSTEES)
Revised Code, Secs. 5705.34-5705.35

The Board of Trustees of _____ Township, _____
County, Ohio, met in regular session on the _____ day of September,
_____, at the office of Township Trustees with the following members
present:

Mr. _____ moved the adoption of the following Resolution:

RESOLVED, By the Board of Trustees of _____ Township,
_____ County, Ohio, in accordance with the provisions of law has
previously adopted a Tax Budget for the next succeeding fiscal year commencing January
1st, _____; and

WHEREAS, The Budget Commission of _____ County, Ohio, has
certified its action thereon to this Board together with an estimate by the County Auditor of the
rate of each tax necessary to be levied by this Board, and what part thereof is without, and what
part within, the ten mill tax limitation; therefore, be it

RESOLVED By the Board of Trustees of _____, Township,
_____ County, Ohio, that the amounts and rates, as determined
by the Budget Commission in its certification, be and the same are hereby accepted; and be it
further

RESOLVED, That there be and is hereby levied on the tax duplicate of said Township the
rate of each tax necessary to be levied within and without the ten mill limitation as follows:

SCHEDULE A

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	Amount Approved by Budget Commission Inside 10 M. Limitation			Amount to Be Derived from Levies Outside 10 M. Limitation			County Auditor's Estimate of Tax Rate to be Levied	
	Column I	Column II	III	IV				
1. General Fund	122 000.00		2.10					
4. Road and Bridge Fund	41 000.00		0.71					
5. Cemetery Fund								
7. Lighting Fund								
8. Garbage and Waste Disposal District Fund								
9. Police District Fund								
10. Fire District Fund		103 000.00		2.50				
11. Road District Fund		232 000.00		4.00				
12. Park Levy Fund								
13. Zoning Fund								
14. Miscellaneous Funds <i>AMBULANCE</i>		211 000.00		4.00				
15. General (Note) Bond Retirement Fund								
16. Special Assessment Bond Fund								
17. Trust Fund								
18. Bond Fund								
19. Federal Revenue Fund								
TOTAL	163 000.00	546 000.00	2.81	10.50				

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:		

16. Special Assessment Bond Fund				
17. Trust Fund				
18. Bond Fund				
19. Federal Revenue Fund				
TOTAL		163,000 ⁰⁰	546,000 ⁰⁰	2.81 10.50

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	SCHEDULE B			Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:					
Current Expense Levy authorized by voters on not to exceed _____ years.					
SPECIAL LEVY FUNDS:					
Levy authorized by voters on not to exceed 5 years.	11-4-14	. ROAD & BRIDGE	4.00	232,000 ⁰⁰	
Levy authorized by voters on not to exceed 5 years.	3-7-00	. FIRE	2.00	74,000 ⁰⁰	
Levy authorized by voters on not to exceed 5 years.	11-5-13	. FIRE	1.5	29,000 ⁰⁰	
Levy authorized by voters on not to exceed 5 years.	11-7-00	. AMBULANCE	1.00	31,000 ⁰⁰	
Levy authorized by voters on not to exceed 5 years.	11-4-14	. AMBULANCE	2.00	116,000 ⁰⁰	
Levy authorized by voters on not to exceed 5 years.	11-4-14	. AMBULANCE	1.00	58,000 ⁰⁰	

and be it further

RESOLVED, That the Clerk of this Board be and he is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

Mr. _____ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Mr. _____, yea

Mr. _____, yea

Mr. _____, yea

Adopted the 20th day of September, 2023

Clerk of the Board of Township Trustees of _____
Township,
County, Ohio

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, _____ County, ss.

I, _____, Clerk of the Board of Township Trustees
of _____ Township, in said County, and in whose custody the Files
and Records of said Board are required by the laws of the State of Ohio to be kept, do hereby
certify that the foregoing is taken and copied from the original minutes of
the September 20th regular meeting

now on file with said Board, that the foregoing has been compared by me with said original docu-
ment, and that the same is a true and correct copy thereof.

WITNESS my signature, this 20th day of September,

Clerk of the Board of Township Trustees of
_____ Township,
_____ County, Ohio.

1. A copy of this Resolution must be certified to the County Auditor within the time prescribed by Sec. 5705.34 R. C., or at such later date as may be approved by the Board of Tax Appeals.

Fund Status

As Of 12/31/2023

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	57.192%	\$194,226.07	\$0.00	\$194,226.07
2011	Motor Vehicle License Tax	3.059%	\$10,389.02	\$0.00	\$10,389.02
2021	Gasoline Tax	4.580%	\$15,555.23	\$0.00	\$15,555.23
2031	Road and Bridge	3.751%	\$12,737.19	\$0.00	\$12,737.19
2041	Cemetery	3.866%	\$13,127.82	\$0.00	\$13,127.82
2191	Special Levy	4.322%	\$14,677.56	\$0.00	\$14,677.56
2231	Permissive Motor Vehicle License Tax	4.535%	\$15,402.31	\$0.00	\$15,402.31
2281	Ambulance And Emergency Medical Servi	7.435%	\$25,248.97	\$0.00	\$25,248.97
2901	Miscellaneous Special Revenue	11.260%	\$38,237.56	\$0.00	\$38,237.56
2902	FEMA	0.000%	\$0.00	\$0.00	\$0.00
All Funds Total			\$339,601.73	\$0.00	\$339,601.73
Pooled Investments					\$0.00
Secondary Checking Accounts					\$0.00
Available Primary Checking Balance					\$339,601.73



CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Office of : TOWNSHIP

County, Ohio, December 31, 2023

To the County Auditor of said County, ~~Sever~~

The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31, 2023

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2023	Reserved for Encumbrance as of 12/31/2023	Reserved for Non-Spendable Balance as of 12/31/2023	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund	\$194,226.07					\$194,226.07	\$137,474.50	\$331,700.57
Special Revenue Funds	\$145,375.66					\$145,375.66	\$711,304.00	\$856,679.66
TOTAL GOVERNMENTAL FUND TYPE	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23

↑ MATCHES VAN FUND STATUS REPORT ★

↑ TIES TO OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES X

FUND TYPE/CLASSIFICATIONS

	Cash Balance as of Encumbrance as of 12/31/2023	Reserved for 12/31/2023	Reserved for Non-Spendable Balance as of 12/31/2023	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund								
General	\$194,226.07					\$194,226.07	\$137,474.50	\$331,700.57
Total General Fund	\$194,226.07					\$194,226.07	\$137,474.50	\$331,700.57
Special Revenue Funds								
Motor Vehicle License Tax	\$10,389.02					\$10,389.02	\$20,001.00	\$30,390.02
Gasoline Tax	\$15,555.23					\$15,555.23	\$83,002.00	\$98,557.23
Road and Bridge	\$12,737.19					\$12,737.19	\$41,000.00	\$53,737.19
Cemetery	\$13,127.82					\$13,127.82	\$300.00	\$13,427.82
Special Levy	\$14,677.56					\$14,677.56	\$103,000.00	\$117,677.56
Permissive Motor Vehicle License Tax	\$15,402.31					\$15,402.31	\$21,001.00	\$36,403.31
Ambulance And Emergency Medical	\$25,248.97					\$25,248.97	\$211,000.00	\$236,248.97
Miscellaneous Special Revenue	\$38,237.56					\$38,237.56	\$232,000.00	\$270,237.56
FEMA								
Total Special Revenue Funds	\$145,375.66					\$145,375.66	\$711,304.00	\$856,679.66
TOTAL GOVERNMENTAL FUND TYPE	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23

_____ Budget
 _____ Commission

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio
Ohio January 5, 2024

To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2024 as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	Unencumbered Balance Jan. 1st 2024	TAXES	OTHER SOURCES	TOTAL
General Fund	194,226.07	122,000.00	15,474.50	331,700.57
Special Revenue Funds	145,375.66	587,000.00	124,304.00	856,679.66
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00
TOTAL	339,601.73	709,000.00	139,778.50	1,188,380.23

BUDGET COMMISSION

MATCHES UAN
FUND STATUS
REPORT ☆

\$ 848,778.50

FUND	Unencumbered Balance Jan. 1st 2024	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	194,226.07	122,000.00	15,474.50	331,700.57
SPECIAL REVENUE FUNDS	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Motor Vehicle License	10,389.02	0.00	20,001.00	30,390.02
Gasoline Tax	15,555.23	0.00	83,002.00	98,557.23
Road & Bridge	12,737.19	41,000.00	0.00	53,737.19
Fire Levy #2191	14,677.56	103,000.00		117,677.56
Ambulance Levy	25,248.97	211,000.00	0.00	236,248.97
Road's-- Paving & Ditching 4 mill #2901	38,237.56	232,000.00	0.00	270,237.56
F.E.M.A.				0.00
Cemetery	13,127.82	0.00	300.00	13,427.82
Permissive MVL	15,402.31	0.00	21,001.00	36,403.31
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
TOTAL SPECIAL REVENUE FUNDS	145,375.66	587,000.00	124,304.00	856,679.66

ANNUAL APPROPRIATION RESOLUTION

The *Board of Trustees* of _____ Township, in _____ County

Ohio met in regular session on the 29th day of December, 2023, at the office

Of the trustees with the following members present:

moved the adoption of the following Resolution:

BE IT RESOLVED by the *Board of Trustees* of _____ Township,

County Ohio that to provide for the current expenses and

other expenditures of said Board of Trustees during the fiscal year, ending *December 31, 2024*,

the following sums be and the same are hereby set aside and *appropriated* for the several purposes

for which expenditures are to be made for and during said fiscal year, as follows, viz:

seconded the **Resolution** and the

roll being called upon its adoption the vote resulted as follows:

- yes
- yes
- yes

NOTE: Print a copy of the Appropriation Status report and Insert it here.

Adopted December 29th, 2023

Clerk/Clerk Treasurer

TOWNSHIP, COUNTY
Appropriation Status
 By Fund

Fund: General
 Pooled Balance: \$194,226.07
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$194,226.07

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-110-111-0000	D Salaries - Trustees	\$0.00	\$0.00	\$31,920.00	\$0.00	\$0.00	\$31,920.00	0.000%
1000-110-121-0000	D Salary - Township Fiscal Officer	\$0.00	\$0.00	\$18,720.00	\$0.00	\$0.00	\$18,720.00	0.000%
1000-110-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$7,300.00	\$0.00	\$0.00	\$7,300.00	0.000%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$950.00	\$0.00	\$0.00	\$950.00	0.000%
1000-110-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-228-0000	D Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.000%
1000-110-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-110-312-0000	Auditing Services	\$0.00	\$0.00	\$5,000.00	\$800.00	\$0.00	\$4,200.00	0.000%
1000-110-313-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	0.000%
1000-110-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.000%
1000-110-315-0000	D Election Expenses	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-110-330-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$2,000.00	\$800.00	\$0.00	\$1,200.00	0.000%
1000-110-342-0000	Postage	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	0.000%
1000-110-345-0000	Advertising	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$0.00	\$500.00	0.000%
1000-110-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	0.000%
1000-110-410-0000	Office Supplies	\$0.00	\$0.00	\$2,000.00	\$600.00	\$0.00	\$1,400.00	0.000%
1000-110-420-0000	Operating Supplies	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-110-591-0000	Contributions to Other Organizations	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	0.000%
1000-110-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$78,907.87	\$5,868.00	\$0.00	\$73,039.87	0.000%
1000-120-322-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$5,000.00	\$950.00	\$0.00	\$4,050.00	0.000%
1000-120-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-120-341-0000	Telephone	\$0.00	\$0.00	\$2,000.00	\$1,500.00	\$0.00	\$500.00	0.000%
1000-120-351-0000	Electricity	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	0.000%
1000-120-352-0000	Water and Sewage	\$0.00	\$0.00	\$600.00	\$550.00	\$0.00	\$50.00	0.000%
1000-120-353-0000	Natural Gas	\$0.00	\$0.00	\$4,000.00	\$3,000.00	\$0.00	\$1,000.00	0.000%
1000-310-360-0000	Contracted Services	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	0.000%

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Report reflects selected information.

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Appropriation Status

By Fund

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-330-228-0000	D Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-410-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.0000%
1000-420-370-0000	Payment to Another Political Subdivision	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$0.00	0.0000%
General Fund Total:		\$0.00	\$0.00	\$251,697.87	\$73,368.00	\$0.00	\$178,329.87	0.0000%

Fund: Motor Vehicle License Tax

Pooled Balance: \$10,389.02

Non-Pooled Balance: \$0.00

Total Cash Balance: \$10,389.02

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2011-330-190-0000	D Other - Salaries	\$0.00	\$0.00	\$7,500.00	\$1,000.00	\$0.00	\$6,500.00	0.0000%
2011-330-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$1,050.00	\$0.00	\$0.00	\$1,050.00	0.0000%
2011-330-213-0000	D Medicare	\$0.00	\$0.00	\$125.00	\$0.00	\$0.00	\$125.00	0.0000%
2011-330-360-0000	Contracted Services	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.0000%
2011-330-420-0000	Operating Supplies	\$0.00	\$0.00	\$17,714.93	\$7,000.00	\$0.00	\$10,714.93	0.0000%
Motor Vehicle License Tax Fund Total:		\$0.00	\$0.00	\$30,389.93	\$8,000.00	\$0.00	\$22,389.93	0.0000%

Fund: Gasoline Tax

Pooled Balance: \$15,555.23

Non-Pooled Balance: \$0.00

Total Cash Balance: \$15,555.23

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2021-330-190-0000	D Other - Salaries	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$70,000.00	0.0000%
2021-330-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.0000%
2021-330-213-0000	D Medicare	\$0.00	\$0.00	\$1,025.00	\$0.00	\$0.00	\$1,025.00	0.0000%
2021-330-228-0000	D Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%

Report reflects selected information.

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THE STATE OF OHIO, COUNTY, ss:

I, _____, Clerk of the Board of Trustees

of _____ Township, in

County Ohio, and in whose custody the Files, Journals and Records

of said Board are required by the Laws of the State of Ohio to be

kept, do hereby certify that the foregoing ***Annual Appropriation***

Resolution is taken and copied from the original Resolution now on

file with said Board, that the foregoing Resolution has been compared

by me with the said original and that the same is a true and correct

copy thereof.

WITNESS my signature, this 11th day of January, 2024

Clerk/Clerk - Treasurer

ANNUAL APPROPRIATION

RESOLUTION

BOARD OF TRUSTEES

Township,

County, Ohio.

Passed December 29, 2023

For the Fiscal Year Ending
December 31st, 2024

Filed _____ in **FILED**
County, Ohio, 20____

Auditor, County, Ohio

By _____
Deputy

**Certificate of County Auditor That the Total Appropriations from
Each Fund Do Not Exceed the Official Estimate of Resources**

Revised Code Sec. 5705.39

County Auditor
, Ohio

January 12, 2024

To: Township
, Fiscal Officer

I, _____, County Auditor of _____ County, Ohio do hereby certify that the total appropriation from each fund taken together with all other outstanding appropriations does not exceed the last official estimate of resources for the fiscal year beginning January 1, 2024 as determined by the Budget Commission of said County.

County Auditor
Budget Commission Secretary

REQUEST FOR:
 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
TOWNSHIP

Fund Type/Classifications:	Taxes Increase/Decrease	Other Sources Increase/Decrease
GOVERNMENTAL FUND TYPE: Source: General Fund Total General Fund	\$ 4,000.00 <hr/> \$ 4,000.00	
Special Revenue Funds ROAD + BRIDGE Total Special Revenue Funds:	\$ 3,500.00 <hr/> \$ 3,500.00	
Debt Service Funds Total Debt Service Funds		
Capital Project Funds Total Capital Project Funds		
Permanent Funds Total Permanent Funds		
TOTAL GOVERNMENTAL FUNDS	\$ 7,500.00	

Township Trustees

September 17, 2023

, County Auditor
County Courthouse

Dear Mr. :

Due to Township now receiving Permissive Motor Vehicle License Tax, we have additional revenue in the Motor Vehicle License Fund. Please issue an Amended Certificate to Township to reflect the following adjustments to our revenue:

<u>FUND</u>	<u>TAXES</u>	<u>OTHER SOURCES</u>	<u>TOTAL</u>
2011 Motor Vehicle License		\$12,000.00	\$32,501.00

All other funds shall remain as they were last certified. If you have any questions please don't hesitate to call me at

Sincerely,

Fiscal Officer

Cash Summary by Fund

February 2023

Fund #	Fund Name	Fund Balance 2/1/2023	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 2/28/2023	Non-Pooled Balance	Pooled Balance
1000	General	\$26,309.40	\$0.00	\$9,176.89	\$0.00	\$0.00	\$35,486.29	\$4,325.32	\$0.00	\$0.00	\$31,160.97	\$0.00	\$31,160.97
2011	Street Construction, Maint. and Repa	\$16,086.08	\$0.00	\$0.00	\$0.00	\$0.00	\$16,086.08	\$308.99	\$0.00	\$0.00	\$15,777.09	\$0.00	\$15,777.09
2101	Permissive Motor Vehicle License Te	\$11,321.82	\$0.00	\$0.00	\$0.00	\$0.00	\$11,321.82	\$0.00	\$0.00	\$0.00	\$11,321.82	\$0.00	\$11,321.82
2901	Other Special Revenue - Court Com	\$3,707.23	\$0.00	\$0.00	\$0.00	\$0.00	\$3,707.23	\$0.00	\$0.00	\$0.00	\$3,707.23	\$0.00	\$3,707.23
5101	Water Operating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201	Sewer Operating	\$7,483.17	\$0.00	\$7,585.64	\$0.00	\$0.00	\$15,068.81	\$0.00	\$0.00	\$0.00	\$15,068.81	\$0.00	\$15,068.81
5701	Enterprise Improvement - Sewer	-\$41,538.95	\$0.00	\$0.00	\$0.00	\$0.00	-\$41,538.95	\$0.00	\$0.00	\$0.00	-\$41,538.95	\$0.00	-\$41,538.95
5702	Enterprise Improvement - Water	\$57.91	\$0.00	\$0.00	\$0.00	\$0.00	\$57.91	\$0.00	\$0.00	\$0.00	\$57.91	\$0.00	\$57.91
5901	ODWA-Wastewater Escrow Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5902	OWDA-Water Escrow Account	\$28.94	\$0.00	\$0.00	\$0.00	\$0.00	\$28.94	\$0.00	\$0.00	\$0.00	\$28.94	\$0.00	\$28.94
9901	Other Agency	\$2,099.75	\$0.00	\$0.00	\$0.00	\$0.00	\$2,099.75	\$0.00	\$0.00	\$0.00	\$2,099.75	\$0.00	\$2,099.75
Report Total:		\$25,555.35	\$0.00	\$16,762.53	\$0.00	\$0.00	\$42,317.88	\$4,634.31	\$0.00	\$0.00	\$37,683.57	\$0.00	\$37,683.57

VILLAGE, COUNTY
Comparison of Budget and Appropriated
 System Year 2023

Fund	Name	Fund Balance 12/31	Reserved for Encumbrance 12/31	Reserved for Non-Spendable Balance 12/31	Reserve Balance (5705.13 (A)/(1) & 5705.132) 12/31	Advances Not Repaid	Estimated Revenue	New Reserve Balance (5705.13(A)(1) & 5705.132)	Total Estimated Resources	Final Appropriation	Variance
1000	General	\$65,229.15	\$0.00	\$0.00	\$0.00	\$0.00	\$120,670.00	\$0.00	\$185,899.15	\$107,016.00	\$78,883.15
2011	Street Construction, Main	\$45,434.85	\$0.00	\$0.00	\$0.00	\$0.00	\$18,600.00	\$0.00	\$64,034.85	\$16,206.00	\$47,828.85
2101	Permissive Motor Vehicle	\$29,958.14	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00	\$0.00	\$30,858.14	\$16,943.00	\$13,915.14
2151	Coronavirus Relief Fund	\$432.66	\$0.00	\$0.00	\$0.00	\$0.00	\$181.02	\$0.00	\$613.68	\$181.02	\$432.66
2152	American Rescue Plan Act	\$17,860.06	\$0.00	\$0.00	\$0.00	\$0.00	\$17,860.06	\$0.00	\$35,720.12	\$10.00	\$35,710.12
2901	Other Special Revenue -	\$3,010.23	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$5,010.23	\$3,000.00	\$2,010.23
5101	Water Operating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201	Sewer Operating	-\$36,146.09	\$0.00	\$0.00	\$0.00	\$0.00	\$84,700.00	\$0.00	\$48,553.91	\$84,555.00	-\$36,001.09
5701	Enterprise Improvement -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5702	Enterprise Improvement -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5901	ODWA-Wastewater Escrow	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5902	OWDA-Water Escrow Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$125,779.00	\$0.00	\$0.00	\$0.00	\$0.00	\$244,911.08	\$0.00	\$370,690.08	\$227,911.02	\$142,779.06