Mary Taylor, CPA
Auditor of State

# 2010Local Government Officials' Conference

# The Budgetary Process – Ohio Budgetary Law

Presented by:
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## Objectives

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

## Trustees/Council's Role in the Budgetary Process

Taxes

- Set/approve property tax rates and levies
- Enact hotel and admissions taxes
- Enact municipal income taxes

Appropriations

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

## Trustees/Council's Role in Budgetary Process

- Establish reserve funds – 5705.13
  - Budget stabilization, reserve balance accounts
  - Capital projects set-asides
- Establish target carryover balances
- Set/approve salaries of officers, clerks, and employees of the village (Sec. 731.13, RC)

## Trustees/Mayor's Role in Budgetary Process

- Preparation of the annual tax ordinance (see 705.17, Revised Code)
- Presentation of annual tax ordinance/tax budget to council/board of trustees

## Fiscal Officer's Role in Budgetary Process

- Identify and certify estimated receipts
- 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)

## Budgetary Documents

- Budgetary process is prescribed by the Chapter 5705 of the Ohio Revised Code 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

## 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.

## Definitions

Estimated resources – the estimated receipts the village/township 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.

## 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
- Annual Tax Ordinance to be prepared by the Mayor (705.17, Revised Code, not waived)
  - Once prepared, ordinance is to be submitted to Council by the Mayor

## 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 trustees/council by July 15
- Tax budget to be filed with the county auditor by July 20

## Tax Budget Hearing

| When | Who | Action |
|---|---|---|
| May | Executive Officer | Instruct department heads to prepare estimate of revenues and expenditures for upcoming year. |
| June | Department Heads | File with the Executive Officer the estimate of revenues and expenditures. |
| June 15 | 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. |

## Content of the Tax Budget

- A summary of the amounts required from general 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
- A summary by fund of the amounts requested from general property tax and estimated tax rates
- An official certificate of estimated resources

## Tax Budget

- After review of the tax budget by the budget commission, the village/township 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.

## Waiver of the Tax Budget

- The county budget commission, by an affirmative vote (5705.28, ORC) 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

## Estimated Resources

- Certificate of year-end balances
- Official certificate
- Amended official certificate
- Amendments
  - Fiscal officer's responsibility
  - No approval of governing board required
  - Governing board may request fiscal officer to amend the certificate so they can appropriate the funds

## 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
- Exclude reserve balances

## Official and Amended Certificates

- The official certificate is in the tax budget
  - Signed by the budget commission and returned in September
- 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 (5705.36, ORC).

## 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 (5705.36, ORC).

## 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 (5705.36, ORC).

## 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** (5705.36, ORC).

## 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.

## Budgetary Compliance/Limitations

- Estimated Resources Vs. Appropriations
  - Estimated resources equals cash fund balance minus prior year-end encumbrances, minus reserves, plus current year estimated receipts.
- Appropriations Vs. Expenditures
  - Expenditures equal cash disbursements plus encumbrances

## Legal Level of Control

- The level a which the trustees/council sets appropriations, for example
  - Fund
  - Fund and department/activity
  - Fund, department/activity, major object
  - Fund, department/activity, all objects
- Legal level of control should remain consistent throughout the year

## 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 | xxx,xxx |
| Total appropriations | xxx,xxx |

## 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
    - Mayor's office xxx,xxx
    - Auditor xxx,xxx
    - Treasurer xxx,xxx
  - Total General Fund xxx,xxx

## Legal Level of Control

- Example - fund department/activity, and major object level
  - General Fund
    - 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

## Legal Level of Control

- Example - fund department/activity, and major object level
  - 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

## 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
        - Employer retirement xxx,xxx
        - Health insurance xxx,xxx
        - Workers' compensation xxx,xxx
      - Contractual services
        - Utilities xxx,xxx
        - Liability insurance xxx,xxx

      Total Police operations xxx,xxx

## What legal level should be used?

- What legal level should be used?
  - Considerations
    - Frequencies of amendments
    - Flexibility to be granted to management
    - Existence of other budgetary policies or control levels

## Legal Level of Control

- Statutory appropriation level
  - Section 5705.38(C), Revised Code, 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

## 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 receipts and remaining uncommitted balances of appropriations.
  - Estimated receipts posted to the accounting system should equal the estimated receipts 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.

## Monitoring of the Budget

- Who should review the monthly financial reports?
  - Council/Trustees
    - Finance committee
  - Mayor
  - Fiscal officer
  - Department heads

## Monitoring of the Budget

- What should be reviewed?
  - Estimated receipts vs. actual receipts
  - Estimated resources vs. appropriations
  - Appropriations vs. expenditures
  - Outstanding purchase orders/contracts/encumbrances
  - Fund cash and unencumbered cash balances

## Monitoring of the Budget

- Fiscal officer and Mayor/Trustees 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

## Certification of the Fiscal Officer

- Types of certifications
  - Standard certification
  - Blanket certification
  - Super blanket certification
  - Then and now certification

## 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.

## 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.

## 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 certification, the amount of $_____ was appropriated for such contract or order and is in the treasury or in the process of collection to the credit of the _____ fund free from any previous encumbrances.

## Certification of the Fiscal Officer

- Use of purchase orders
  - Section 117-2-02(C)(2), Ohio Administrative Code, states, "Purchase orders should be used to approve purchase commitments and to encumber funds against the applicable appropriation account(s), as required by section 5705.41 (D) of the Revised Code. 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."

## “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

## 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
  - Maximum dollar amount of $5,000
  - Limited to 90 days or end of the year (effective dates must be stated)
  - Single fund and account (only one blanket PO may be open at a time to an account)
  - Must be labeled “Blanket Purchase Order”

## 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
  - $5,000 limit (limit removed after _____)
  - Cannot extend beyond current fiscal year
  - Limited to specific goods and/or services
  - Multiple SBPO may exist per account code

## 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 section 125.04 of the Revised Code; and,
  - any other specific expenditure that is a recurring and reasonably predictable operating expense.


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# CERTIFICATE OF
# YEAR END BALANCES

**Certificate of the Total Amount From All Sources Available**
**For Expenditures, and Balances**
**(Rev. Code, Sec. 5705.36)**

From the :_____ _____County
_____, Ohio, as of _____, _____

To the County Auditor of said County:

The following is the total amount from all sources available for expenditure for all funds as set up in the tax budget (shown in the fiscal officer ledgers if no tax budget was required under 5705.281) that exist at the end of the fiscal year.

| Fund Types | Cash Balance 12/31/_____ | Encumbrances 12/31/_____ | Advances Not Repaid | Carryover Balance Available For Appropriations | Total Estimated Revenue From All Sources | Total Carryover Balance Plus Estimated Resources |
|---|---|---|---|---|---|---|
| **Governmental Fund Types** | | | | | | |
| General Fund | | | | | | |
| Special Revenue | | | | | | |
| Debt Service | | | | | | |
| Capital Projects | | | | | | |
| **Proprietary Fund Types** | | | | | | |
| Enterprise | | | | | | |
| Internal Service | | | | | | |
| **Fiduciary Fund Types** | | | | | | |
| Expendable Trust | | | | | | |
| Nonexpendable Trust | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total All Funds (Excluding Agency)** | | | | | | |

| Fund Types | Cash Balance 12/31/_____ | Encumbrances 12/31/_____ | Advances Not Repaid | Carryover Balance Available For Appropriations | Total Estimated Revenue From All Sources | Total Carryover Balance Plus Estimated Resources |
|---|---|---|---|---|---|---|
| **Governmental Fund Types** | | | | | | |
| **General Fund** | | | | | | |
| 1000 General Fund | | | | | | |
| | | | | | | |
| **Special Revenue Fund** | | | | | | |
| | | | | | | |
| 2011 Motor Vehicle License Tax | | | | | | |
| 2021 Gasoline Tax | | | | | | |
| 2031 Road and Bridge | | | | | | |
| 2041-2069 Cemetery Funds | | | | | | |
| 2071-2079 Garbage and Waste Dist. | | | | | | |
| 2081-2109 Police District | | | | | | |
| 2111-2139 Fire District | | | | | | |
| 2141-2169 Road District | | | | | | |
| 2171-2180 Park Levy | | | | | | |
| 2181-2189 Zoning Funds | | | | | | |
| 2191-2219 Special Levy Funds | | | | | | |
| 2221 Drug Law Enforcement | | | | | | |
| 2231 Permissive Motor Veh. Lic. Tax | | | | | | |
| 2241 Permissive Sales Tax | | | | | | |
| 2901-2999 Misc. Special Revenue | | | | | | |
| **Total Special Revenue Funds** | | | | | | |

| Fund Types | Cash Balance 12/31/_____ | Encumbrances 12/31/_____ | Advances Not Repaid | Carryover Balance Available For Appropriations | Total Estimated Revenue From All Sources | Total Carryover Balance Plus Estimated Resources |
|---|---|---|---|---|---|---|
| **Debt Service Funds** | | | | | | |
| 3101-3199 General (Bond/Note) Ret. | | | | | | |
| 3201-3299 Sinking Funds | | | | | | |
| 3301-3399 Special Assessment | | | | | | |
| 3901-3999 Miscellaneous Debt Serv. | | | | | | |
| | | | | | | |
| **Total Debt. Service Funds** | | | | | | |
| | | | | | | |
| **Capital Service Funds** | | | | | | |
| 4101-4199 Bond Funds | | | | | | |
| 4201-4299 Capital Equipment | | | | | | |
| Note: Capital Equipment Funds Should | | | | | | |
| not be in use after 1998 | | | | | | |
| 4301-4399 Permanent Improvement | | | | | | |
| 4401-4499 Public Works Comm. Proj. | | | | | | |
| 4501-4599 Special Assess. Funds | | | | | | |
| 4901-4999 Misc. Capital Projects Funds | | | | | | |
| | | | | | | |
| **Total Capital Projects Funds** | | | | | | |
| | | | | | | |

| Fund Types | Cash Balance 12/31/_____ | Encumbrances 12/31/_____ | Advances Not Repaid | Carryover Balance Available For Appropriations | Total Estimated Revenue From All Sources | Total Carryover Balance Plus Estimated Resources |
|---|---|---|---|---|---|---|
| **Proprietary Fund Types** | | | | | | |
| **Enterprise Funds** | | | | | | |
| 5001-5999 Enterprise Funds | | | | | | |
| | | | | | | |
| **Total Enterprise Funds** | | | | | | |
| | | | | | | |
| **Internal Service Funds** | | | | | | |
| 6001-6999 Internal Service Funds | | | | | | |
| | | | | | | |
| **Total Internal Service Funds** | | | | | | |
| | | | | | | |
| **Fiduciary Funds** | | | | | | |
| 7001-7999 Expendable Trust Funds | | | | | | |
| 8001-8999 Nonexpendable Trust Funds | | | | | | |
| | | | | | | |
| **Total Fiduciary Funds** | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **Total All Funds (Excluding Agency)** | | | | | | |

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# AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

**AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**
**(Rev. Code, Sec. 5705.36)**

To the Trustee of the Township of _____:

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, _____, 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 Types | Unencumbered Balance 1/1/_____ | Taxes | Other Sources | Total |
|---|---|---|---|---|
| **Governmental Fund Types** | | | | |
| General | | | | |
| Special Revenue | | | | |
| Debt Service | | | | |
| Capital Projects | | | | |
| | | | | |
| **Proprietary Fund Types** | | | | |
| Enterprise | | | | |
| Internal Service | | | | |
| | | | | |
| **Fiduciary Fund Types** | | | | |
| Expendable Trust | | | | |
| Nonexpendable Trust | | | | |
| | | | | |
| | | | | |
| **Total (Excluding Agency)** | | | | |

Signed: _____

_____ Budget Commission

_____

| Fund Types | Unencumbered Balance 1/1/_____ | Taxes | Other Sources | Total |
|---|---|---|---|---|
| **Governmental Fund Types** | | | | |
| | | | | |
| **General Fund** | | | | |
| 1000-General | | | | |
| | | | | |
| **Special Revenue Funds** | | | | |
| 2011-Motor Vehicle License Tax Fund | | | | |
| 2021-Gasoline Tax Fund | | | | |
| 2031-Road and Bridge Fund | | | | |
| 2221-Drug Law Enforcement Fund | | | | |
| | | | | |
| | | | | |
| **Total Special Revenue Funds** | | | | |
| | | | | |
| **Debt Service Funds** | | | | |
| 3101-General Obligation Bonds | | | | |
| 3301 Special Assess. Bond Retirement | | | | |
| | | | | |
| | | | | |
| **Total Debt Service Funds** | | | | |
| | | | | |
| **Capital Project Funds** | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total Capital Project Funds** | | | | |
| | | | | |
| **Proprietary Fund Types** | | | | |
| | | | | |
| **Enterprise Funds** | | | | |
| | | | | |
| | | | | |
| **Total Enterprise Funds** | | | | |
| | | | | |
| **Internal Service Funds** | | | | |

| Fund Types | Unencumbered Balance 1/1/_____ | Taxes | Other Sources | Total |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| **Total Internal Service Funds** | | | | |
| | | | | |
| **Fiduciary Fund Types** | | | | |
| | | | | |
| **Expendable Trust Funds** | | | | |
| | | | | |
| | | | | |
| **Total Expendable Trust Funds** | | | | |
| | | | | |
| **Nonexpendable Trust Funds** | | | | |
| | | | | |
| | | | | |
| **Total Nonexpendable Trust Funds** | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| **Total - All Funds (Excluding Agency)** | | | | |

# ANNUAL APPROPRIATION ORDINANCE

# Annual Appropriation Ordinance
# (Revised Code Sec. 5705.38)

**Village of _____**
**Ordinance No. _____**

An ORDINANCE to make appropriations for Current Expenses and other Expenditures of the Village of _____, State of Ohio, during the fiscal year ending December 31, _____.

**Section 1.** BE IT ORDAINED by the Council for the Village of _____, State of Ohio, that, to provide for the expenditures of the Village of _____ during the year ending December 31, ____, the following amounts be and they are hereby set aside and appropriated as follows.

**Section 2.** That there be appropriated from the GENERAL FUND:

Program 1 - Security of Persons and Property

| | | | | |
|---|---|---|---|---|
| A1-1-A | Police Law Enforcement | | | |
| | 210 | Personal Services | _____ | |
| | 220 | Travel Transportation | _____ | |
| | 230 | Contractual Services | _____ | |
| | 240 | Supplies and Materials | _____ | |
| | 250 | Capital Outlay | _____ | |
| | Total Police Law Enforcement | | | _____ |
| A1-1-B | Fire Fighting, Prevention, and Inspection | | | |
| | 210 | Personal Services | _____ | |
| | 220 | Travel Transportation | _____ | |
| | 230 | Contractual Services | _____ | |
| | 240 | Supplies and Materials | _____ | |
| | 250 | Capital Outlay | _____ | |
| | Total Fire Fighting, Prevention, and Inspection | | | _____ |
| A1-1-C | Street Lighting | | | |
| | 210 | Personal Services | _____ | |
| | 220 | Travel Transportation | _____ | |
| | 230 | Contractual Services | _____ | |
| | 240 | Supplies and Materials | _____ | |
| | 250 | Capital Outlay | _____ | |
| | Total Street Lighting | | | _____ |
| Total Program 1 - Security of Persons and Property | | | | _____ |

# Annual Appropriation Ordinance
**(continued)**

Program 2 - Public Health and Welfare

| | | | | |
|---|---|---|---|---|
| A1-2-A | Cemetery | | | |
| | 210 | Personal Services | _____ | |
| | 220 | Travel Transportation | _____ | |
| | 230 | Contractual Services | _____ | |
| | 240 | Supplies and Materials | _____ | |
| | 250 | Capital Outlay | _____ | |
| | Total Cemetery | | | _____ |
| A1-2-B | Payment to County Health District | | | |
| | 230 | Contractual Services | | _____ |
| Total Program 2 - Public Health and Welfare | | | | _____ |

Program 3 - Leisure Time Activities

| | | | | |
|---|---|---|---|---|
| A1-3-A | Recreation Programs | | | |
| | 210 | Personal Services | _____ | |
| | 220 | Travel Transportation | _____ | |
| | 230 | Contractual Services | _____ | |
| | 240 | Supplies and Materials | _____ | |
| | 250 | Capital Outlay | _____ | |
| | Total Recreation Programs | | | _____ |
| Total Program 3 - Leisure Time Activities | | | | _____ |

Program 4 - Community Environment

| | | | | |
|---|---|---|---|---|
| A1-4-A | Community Planning and Zoning | | | |
| | 210 | Personal Services | _____ | |
| | 220 | Travel Transportation | _____ | |
| | 230 | Contractual Services | _____ | |
| | 240 | Supplies and Materials | _____ | |
| | 250 | Capital Outlay | _____ | |
| | Total Community Planning and Zoning | | | _____ |
| Total Program 4 - Community Environment | | | | _____ |

# Annual Appropriation Ordinance
**(continued)**

**Section 10.** That there be appropriated from the TRUST AND AGENCY FUNDS.

G__ Trust and Agency Funds (Specify)

(Specify) Program _____

| | | | | |
|---|---|---|---|---|
| G__-_-A | Other _____ (Specify) | | | |
| | 250 | Capital Outlay | _____ | |
| | 260 | Debt Service | _____ | |
| | Total Miscellaneous _____(Specify) | | | _____ |
| G__-_-X | Other | | | _____ |
| | Total (Specify) Program _____ | | | _____ |

Total for G5 -Other Trust and Agency Funds Appropriation _____

Grand Total TRUST AND AGENCY FUNDS Appropriation _____

TOTAL ALL APPROPRIATIONS _____

**Section 11.** The Village Clerk is hereby authorized to draw warrants on the Village Treasurer for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same, or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon appeal of two-thirds vote of Council for items of expense constituting a legal obligation against the village, and for purposes other than those covered by the other specific appropriations herein made.

**Section 12.** This resolution shall take effect at the earliest period allowed by law.

Passed _____, _____ _____
(Date) President of Council

Attest:_____
Clerk of Council

# Certificate

Section 5705.39, R.C. - "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 such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure . . . ."

The State of Ohio _____ County

I, _____, Clerk of the Village of _____ in said County, and in whose custody the Files, Journals, and Records are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing Annual Appropriation Ordinance is taken and copied from the original Ordinance now on file with said Village, that the foregoing Ordinance has been compared by me with the said original and that the same is a true and correct copy thereof.

Witness my signature, this _____ day of _____, _____.

_____
Clerk of the Village of

_____

_____ County, Ohio

# TOWNSHIP ANNUAL APPROPRIATION RESOLUTION

The Board of Trustees of _____ Township, in _____ County, Ohio, met in _____ session on the _____ day of _____, 20__, at the office of _____ 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, 20 ___, 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:

Adopted _____, 20

_____

Clerk, Board of Township Trustees

TOWNSHIP ANNUAL APPROPRIATIONS

GENERAL FUND

**General Government**

*Administrative*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

*Townhalls, Memorial Buildings and Grounds*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

*Zoning*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

*Other*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

**TOTAL GENERAL GOVERNMENT** **$0.00**

That there be appropriated for PUBLIC SAFETY:

**Public Safety**

*Police Protection*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

*Fire Protection*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

*Emergency Medical Services*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

*Civil Defense*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

*Other*

| | |
|---|---|
| Personal Services | **$** _____ |
| Employee Fringe Benefits | **$** _____ |
| Purchased Services | **$** _____ |
| Supplies and Materials | **$** _____ |
| Other | **$** _____ |
| Capital Outlay | **$** _____ |
| Debt Service | **$** _____ |
| Other Financing Uses | **$** _____ |

**TOTAL PUBLIC SAFETY** **$0.00**

That there be appropriated for MISCELLANEOUS:
**Miscellaneous**

| | | |
|---|---|---|
| Personal Services | **$** _____ | |
| Employee Fringe Benefits | **$** _____ | |
| Purchased Services | **$** _____ | |
| Supplies and Materials | **$** _____ | |
| Other | **$** _____ | |
| Capital Outlay | **$** _____ | |
| Debt Service | **$** _____ | |
| Other Financing Uses | **$** _____ | |
| **TOTAL MISCELLANEOUS** | | **$0.00** |

That there be appropriated for CAPITAL OUTLAY:
**Capital Outlay**

| | | |
|---|---|---|
| Land | **$** _____ | |
| Buildings | **$** _____ | |
| Improvement of Sites | **$** _____ | |
| Machinery, Equipment and Furniture | **$** _____ | |
| Motor Vehicles | **$** _____ | |
| Other Capital Outlay | **$** _____ | |
| **TOTAL CAPITAL OUTLAY** | | **$0.00** |

That there be appropriated for DEBT SERVICE:
**Debt Service**

| | | |
|---|---|---|
| Principal Payments - Bonds | **$** _____ | |
| Principal Payments - Notes | **$** _____ | |
| Interest Payments | **$** _____ | |
| Fiscal Changes | **$** _____ | |
| **TOTAL DEBT SERVICE** | | **$0.00** |

That there be appropriated for OTHER FINANCING USES:
**Other Financing Uses**

| | | |
|---|---|---|
| Operating Transfers Out | **$** _____ | |
| Advances Out | **$** _____ | |
| Contingencies | **$** _____ | |
| Other Financing Uses | **$** _____ | |
| **TOTAL OTHER FINANCING USES** | | **$0.00** |
| **TOTAL _____ FUND** | | **$0.00** |

**GRAND TOTAL OF ANNUAL APPROPRIATIONS FOR ALL FUNDS** **$0.00**

**THE STATE OF OHIO**, _____ **COUNTY**,

I, _____ Clerk of the Board of Trustees of

_____ Township, in

County, Ohio, and in whose custody the Files, Journal, 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 _____ day of _____, 20_____.

_____

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# ANNUAL APPROPRIATION RESOLUTION
# BOARD OF TOWNSHIP TRUSTEES

_____ Township,

_____ County, Ohio.

Passed _____, 20____

For the Fiscal Year Ending
December 31, 20_____

Filed _____, 20___

_____
County Auditor

By _____
Deputy

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