

Working Hand in Hand with your County Auditor

Presented by Richland County
Auditor Patrick W. Dropsey

Working Hand in Hand

- Budgetary Process
- Revenue Certifications
- Amounts and Rates
- Appropriations vs Certified Revenues

Budgetary

- Planning in May or June
- Public Notice of Budget Hearing
- Budget Approval
- Budget Filing
- Certificate of Amounts Available

Township of _____
 _____ County, Ohio,

(date)

This Budget must be adopted by the Board of Trustees body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.30 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
 The following Budget for the fiscal year beginning January 1, _____, has been adopted by the Board of Trustees of _____, and is herewith submitted for consideration of the County Budget Commission.

 Township Fiscal officer

SCHEDULE A

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

COUNTY AUDITOR'S ESTIMATED TAX VALUATION \$ _____

FUND	FOR TOWNSHIP USE		FOR BUDGET COMMISSION USE		FOR COUNTY AUDITOR'S USE	
	Total Amount Requested (Per Tax Budget)	Amount Approved By Budget Commission Inside 10 Mill Limit	Amount Approved By Budget Commission Outside 10 Mill Limit	County Auditor's Estimate of Tax Rate To Be Levied		
				Inside 10 Mill Limit	Outside 10 Mill Limit	
	Column I	Column II	Column III	IV	V	
General Fund						
Road and Bridge Fund						
Fire District Fund						
Sinking Fund						
Permanent Improvement Fund						
Trust Fund						
TOTAL						

(Revised March 2003)

CERTIFICATE OF THE COUNTY BUDGET COMMISSION

The Budget Commission of _____ County, Ohio, hereby makes the following official certificate of estimated resources for the Township of _____, for the fiscal year beginning January 1, _____.

FUND	Unencumbered Balance January 1 st ,	Property Tax	Other Sources	Total
General Fund				
Road and Bridge Fund				
Fire District Fund				
Sinking Fund				
Permanent Improvement Fund				
Trust Fund				
TOTAL				

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____ Budget Commission

(Revised March 2003) III - 17

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

Rev. Code Sec. 5705.36
Office of _____ Township, _____ County, Ohio
_____, 20__

Highlighted cells auto fill from below
To the County Auditor of said County:
The following is the total amount from all sources 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 31st, _____.

FUND TYPE/CLASSIFICATIONS	CASH BALANCE AS OF December 31, 2010	ENCUMBRANCES AS OF December 31, 2010	ADVANCES NOT REPAID	CARRYOVER BALANCE AVAILABLE FOR APPROPRIATION	TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES	TOTAL AMOUNT AVAILABLE PLUS BALANCES
GOVERNMENTAL FUND TYPE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL PROJECT FUND	0.00	0.00	0.00	0.00	0.00	0.00
PERMANENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL ASSESSMENT FUND	0.00	0.00	0.00	0.00	0.00	0.00
PROPRIETARY FUND TYPE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
ENTERPRISE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
INTERNAL FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
FIDUCIARY FUND TYPE	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
TRUST AND AGENCY FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ALL FUNDS	0.00	0.00	0.00	0.00	0.00	0.00

Revenue Certifications

- Combination of local gov't estimates and County Auditor estimates
- Original part of budget
- Changes throughout budgetary year
- Restriction of appropriations

CITY VILLAGE of _____ County, Ohio,

 _____ (date)

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.30 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
 The following Budget for the fiscal year beginning January 1, _____ has been adopted by the Council _____, and is herewith submitted for consideration of the County Budget Commission.
 Signed _____

 Title _____

Schedule A

**Summary of Amounts Required From General Property Tax Approved
 By Budget Commission and County Auditor's Estimated Tax Rates**

County Auditor's Estimated Municipal Tax Valuation \$ _____

Fund	For Municipal Use Total Amount Requested (Per Tax Budget)	For Budget Commission Use		For County Auditor's Use	
		Amount Approved By Budget Commission Inside 10 Mill Limit	Amount Approved By Budget Commission Outside 10 Mill Limit	County Auditor's Estimate of Tax Rate To Be Levied Inside 10 Mill Limit	Outside 10 Mill Limit
	Column I	Column II	Column III	IV	V
General Fund					
Bond Retirement Fund					
Police Pension Fund					
Fire Pension Fund					
TOTAL					

Amounts and Rates

- Actual resolution
- Passed prior to October 1st

**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 _____, Richland
County, Ohio, met in _____ session on _____, 2010
(Regular Or Special)

at the office of _____ with the following members present:

Mr./Mrs. _____
Mr./Mrs. _____
Mr./Mrs. _____

Mr./Mrs. _____ moved the adoption of the following Resolution:

WHEREAS, This Board of Trustees in accordance with the provisions of law has previously adopted
a Tax Budget for the next succeeding fiscal year commencing January 1st, _____; and
Year _____;

WHEREAS, The Budget Commission of _____ Richland _____ 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 _____

_____ 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:

**CERTIFICATE OF COPY
ORIGINAL ON FILE**

The State of Ohio, _____ County, ss. _____ Fiscal Officer of the Board of Township Trustees of _____, 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 _____

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

WITNESS my signature, this _____ day of _____, 2010

Township Fiscal Officer of the Board of Township Trustees of _____
County, Ohio

A copy of this certificate must be retained by the Township Auditor within the time prescribed by O.R.C. Sec. 5106.04, or as such a time may be required by the Board of Tax Appeals.

No. _____

(BOARD OF TOWNSHIP TRUSTEES)

County, Ohio

**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)

Adopted _____, 2010

Township Fiscal Officer

Filed _____, 20 _____

County Auditor

By _____
Deputy

Appropriations vs Cert Resources

- Appropriations limited
- Certificate issued by County Auditor

PATRICK W. DROPSEY
 RICHLAND COUNTY AUDITOR
 50 PARK AVENUE EAST, MANFIELD, OHIO 44802
 TELEPHONE 419-774-5501



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

Rev. Code, Sec. 2705.39

County Auditor's Office, Richland County, Ohio, Mansfield, Ohio, February 8, 2011

To: Township _____
 Attention: Fiscal Officer _____

I, Patrick W. Dropsey, County Auditor of Richland County, Ohio, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations, do (1) not exceed the (2) last amended Official estimate of resources for the fiscal year beginning January 1, 2011 as determined by the Budget Commission of said County.

County Auditor, Richland County, Ohio.

(1) If such is not the case, strike out the word "not."
 (2) Or insert "last amended."

Calendar

BUDGET CALENDAR FOR GOVERNMENTAL ENTITIES
 (Other than schools)

DATE	ACTIVITY	AUTHORITY	NAME OF FORM	NUMBER OF COPIES REQUIRED TO BE FILED WITH COUNTY
JANUARY				
1 st	The fiscal year of the entity begins.	R.C. 9.38		
1 st - On or about	Fiscal officer files with county auditor a certificate of total amount from all sources available for expenditures, and balances.	R.C. 5705.36	Certificate Of The Total Amount From All Sources Available For Expenditures, And Balances	1
	The Budget Commission, taking into consideration balances, revenues to be derived from taxation, and from other sources, shall revise its estimate of the amounts that will be credited to each fund from such sources, and shall certify to the taxing authority of each subdivision and amended official certificate of estimated resources.	R.C. 5705.36		
	Annual appropriation measure to be adopted, or, adopt temporary appropriation measure.	R.C. 5705.38	Annual Appropriation Resolution	1
	No appropriation measure shall become effective until there is filed with the appropriating authority by the County Auditor a Certificate that the total appropriation from each fund, taken together with all other outstanding appropriations, do not exceed the official estimate, or if amended, the last amended official estimate.	R.C. 5705.39		
FEBRUARY				
29 th (in "Leap Year")	The annual financial report must be received by auditor of state, if reporting on a cash basis.	R.C. 117.38		
	Advertise notice that financial report has been completed.	R.C. 117.38		
MARCH				
During	Departmental budget planning begins.			
1 st (in "Non-Leap Years")	The annual financial report must be received by auditor of state, if reporting on a cash basis.	R.C. 117.38		
	Advertise notice that financial report has been completed.	R.C. 117.38		

APRIL				
1 st	Annual appropriation measure due.	R.C. 5705.38	Annual Appropriation Resolution	1
MAY				
31 st	Deadline for entity to receive estimates of contemplated revenues and expenditures for ensuing fiscal year from department heads, district authorities, boards and commissions.	R.C. 5705.28		
(May 31 st continued)	The annual financial report must be received by auditor of state if reporting on generally accepted accounting principles (GAAP) basis.	R.C. 117.38		
	Advertise notice that financial report has been completed.	R.C. 117.38		
JUNE				
During	Entity formulates budget.			
JULY				
5 th	Public Notice of tax budget hearing must be given in newspaper of general circulation.	R.C. 5705.30		
	Two copies of tax budget must be on file with entity clerk.	R.C. 5705.30		
15 th	Last day to adopt tax budget after public hearing.	R.C. 5705.28		
20 th	Last day to submit tax budget to county auditor.	R.C. 5705.30	Budget	2
AUGUST				
First Monday	County Budget Commission meets.	R.C. 5705.27		
	County Auditor to present the annual budgets submitted, together with an estimate of the amount of any state levy, and such other information as required by the commission or prescribed by the tax commissioner.	R.C. 5705.31 R.C. 5747.51 (B)		
	County Budget Commission examines all budgets.	R.C. 5705.31		
SEPTEMBER				
1 st - On or before	Budget commission files with taxing authority certificate of estimated resources.	R.C. 5705.35		
30	Deadline for authorizing and certification of tax levies to County Auditor.	R.C. 5705.34	Resolution Accepting The Amounts And Rates....	1
DECEMBER				
31 st - On or before	Revision of tax budget before end of fiscal year.	R.C. 5705.35		
	Fiscal year ends	R.C. 9.34		