



## **APRIL**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS  
Annual appropriation measure due if operating on a temporary budget

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

## **MAY**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

**31<sup>st</sup>**

Department heads should submit estimate of revenues and expenditures for the ensuing year.

## **Legal Holiday**

Last Monday                      Memorial Day

## **JUNE**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

## **JULY**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

**5<sup>th</sup>**

Deadline for filing two copies of tax budget and give public notice of the required hearing

**JULY (continued)**

**15<sup>th</sup>**

Deadline for adoption of tax budget

**20<sup>th</sup>**

Deadline for submission of tax budget to county auditor

**Legal Holiday**

July 4<sup>th</sup> Independence Day

**AUGUST**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments  
County Budget Commission hearing

**SEPTEMBER**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS  
County Budget Commission action reported to Council

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

**2<sup>nd</sup> Monday**

Deadline for Village Fiscal Officer to certify assessments to County Auditor

**30<sup>th</sup>**

Deadline for certification of tax levies to County Auditor

**Legal Holiday**

1<sup>st</sup> Monday Labor Day

**OCTOBER**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS

**OCTOBER (continued)**

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

**Legal Holiday**

2<sup>nd</sup> Monday                      Columbus Day

**NOVEMBER**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

**1<sup>st</sup> Tuesday after 1<sup>st</sup> Monday**                      General Election

**Legal Holiday**

11<sup>th</sup>                                      Veterans Day

4<sup>th</sup> Thursday                      Thanksgiving Day

**DECEMBER**

**1<sup>st</sup>**

Report of payroll changes during month to OPERS  
OPERS standard report and remittance of contributions sent to OPERS

**1<sup>st</sup> Monday**

Monthly financial reports due from village officers and departments

**1<sup>st</sup> Tuesday after 1<sup>st</sup> Monday**                      General Election

**31<sup>st</sup>**                      Deadline for Village to amend tax budget to conform with official amended certificate of estimated resources made by the County Budget Commission.  
End of Fiscal Year

**Legal Holiday**

25<sup>th</sup>                                      Christmas Day

# TAX BUDGET

# Village Officer's Handbook

## APPENDIX B - 1

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### Tax Budget

This Tax Budget Form is designed to include financial transactions of all municipal funds, based upon the municipal reporting system required by the Auditor of State. An attempt has been made to provide designated space for the most important classified items. Space is also provided for write-in of any funds or items not specified, and for identification of transfers.

The Municipal Fiscal Officer should fill out Column I of Schedule A, and all detail required in Exhibits 1, 2, and 3. Exhibit 1 detail for the two actual years should be copied from the forms used in preparing the Annual Report to the Auditor of State. Actual year balances, receipt totals, and disbursement totals by fund may also be checked against the Summary of Fund Transactions, pages 2 and 3 of the Annual Report. Bond registers should provide the information needed for Exhibit 2. Column I information for Exhibit 3 and Schedule A is derived from Exhibits 1 and 2. All other data in Exhibit 3 should be completed in so far as possible.

The Municipal Fiscal Officer should **not** fill out Schedule A (except Column I), Schedule B, or the County Budget Commission Certificate. For memoranda purposes, after certification of tax rates subsequent to the November election, the Fiscal Officer may record the correct information by taxing district in the Exhibit 3 Reference Table of Total Tax Levies and Tax Rates.

### Definitions

Receipts:	Money received from revenue and non-revenue sources.
Revenue:	Yield from income sources such as taxes, charges, assessments, grants, fares, fines, licenses, permits, and interest earnings.
Non-Revenue:	Proceeds from the sale of bonds and notes, reimbursements, refunds, taxes collected for others, and transfers from other local funds.
Disbursements:	Money paid out for expenditure and non-governmental purposes.
Expenditures:	Expense for personal services, other operation and maintenance, capital improvements, and interest.
Personal Services:	Payments for salaries and wages only.
Other Operation and Maintenance:	Payments for personnel benefits, contractual services, materials and supplies, travel, and general upkeep of property or equipment.
Capital Improvements:	Outlay for purchase of lands, buildings, furniture, or equipment with an estimated life of five years or more, and a value of over \$500.
Interest:	Payment of charges for money borrowed, but not for any debt principal.
Non-Governmental:	Amounts disbursed for debt principal redemption, refunds, reimbursements, and transfers to the local funds.

CITY VILLAGE of \_\_\_\_\_,  
 \_\_\_\_\_ County, Ohio,  
 \_\_\_\_\_,  
 \_\_\_\_\_ (date)

This Budget must be adopted by the Council or other legislative body on or before July 15<sup>th</sup>, and two copies must be submitted to the County Auditor on or before July 20<sup>th</sup>. 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		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		
General Fund								
Bond Retirement Fund								
Police Pension Fund								
Fire Pension Fund								
<b>TOTAL</b>								

**Schedule B**

For County Budget Commission Only

Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

Authority For & Purpose of Levy	Date of Vote	Tax Year		Maximum Rate Authorized To Be Levied	Reduced Rate Per R.C. 5713.11	County Auditor's Estimate of Yield of Levy	
		Levy Begins	Levy Ends				

**Exhibit 1**

Comparative and Estimated Receipts, Disbursements and Balances

GENERAL FUND	For		For		Current Year Estimated For		Budget Year Estimated For	
	_____	_____	_____	_____	_____	_____	_____	_____
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
<b>General Fund — Receipts</b>								
<b>Balance January 1st</b>								
<b>Property Tax Revenue</b>								
Real Estate & Public Utility								
Tangible Personal Property								
Intangible (Classified) Tax								
Trailer Tax								
<b>Income Tax Revenue</b>								
Unvoted Municipal Income Tax Revenue								
Voted Municipal Income Tax Revenue								
<b>Other Locally-Levied Taxes</b>								
Admission Taxes								
Hotel - Motel Taxes								
In Lieu Payments								
Other (Explain)								
<b>State Levied Locally-Shared Taxes</b>								
Local Government Fund								
Estate (Inheritance) Tax								
Cigarette Licenses								
Liquor & Beer Permits								
Other (Explain)								

GENERAL FUND	For		For		Current Year Estimated For		Budget Year Estimated For	
	Actual		Actual					
<b>General Fund — Receipts</b>								
<b>Intergovernmental Revenue</b>								
Federal Aid or Grants								
State Aid Health Subsidy								
State Aid, Other								
Local Government Operating Contracts								
Other (Explain)								
<b>Revenue Charges For Public Services</b>								
General Government Fees								
Garbage & Refuse Collection & Disposal								
Parking Fees								
Recreation Programs								
Hospital								
Cemetery								
Other (Explain)								
<b>Fines, Costs &amp; Forfeitures</b>								
Court Costs								
Court Fines								
Court Forfeitures								
<b>Licenses, Permits &amp; Inspections</b>								
Building Permits & Inspections								
Zoning Permits & Fees								
Vehicle Licenses								

GENERAL FUND	For		For		Current Year Estimated For		Budget Year Estimated For	
	Actual		Actual					
Business Licenses								
Other (Explain)								
<b>General Fund — Receipts</b>								
<b>Other Revenue</b>								
Sale of Assets								
Interest								
Rental Income								
Premium on Investments Sold								
Other (Explain)								
<b>Non-Revenue</b>								
Income Tax Collected For Others								
Reimbursements For Capital Expenditures								
Other Reimbursements								
Refunds								
Transfers From (Identify)								
Other (Explain)								
Total Receipts								

GENERAL FUND	For		For		Current Year Estimated For		Budget Year Estimated For	
	Actual		Actual					
Total Receipts and Balance								
<b>General Fund — Disbursements</b>								
<b>Security of Persons and Property</b>								
<b>Police Law Enforcement</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Traffic Control</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Animal Control</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Fire Prevention &amp; Inspection</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Civil Defense</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Police &amp; Fire Communications</b>								
Personal Services								
Other Operation & Maintenance								

GENERAL FUND	For		For		Current Year Estimated For		Budget Year Estimated For	
	Actual		Actual					
Capital Improvements								
<b>General Fund — Disbursements</b>								
<b>Street Lighting</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Police Pension (not shown in transfer fund)</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Fire Pension (not shown in transfer fund)</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Safety Administration Support</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Other Expenditures (Explain)</b>								





**Exhibit 3**

Amounts Requested From General Property Tax and Estimated Tax Rates  
 City/Village of \_\_\_\_\_ fiscal officer's estimated tax value \$ \_\_\_\_\_

Fund	Total Amount Requested	Estimate Amount to be Derived from Levies Outside the 10 Mill Limit		Estimated Amount Requested Inside the 10 Mill Limit		Municipal Estimate of Tax Rates 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							
<b>Total</b>							

Proposed Tax Levies

Purpose	Date of Vote	Tax Rate to be Levied (In Mills)	Estimated Yield of Levy, Budget Year (Dollar Amount)	Tax year to Begin	Number of Years

Tax Levies and Rates For \_\_\_\_\_  
 (May be filled in by local fiscal officer - Memorandum entry only)

Governmental Unit	Amount Approved By Budget Commission			County Auditor's Estimate of Rate, In Mills		
	Inside 10 Mill Limit	Outside 10 Mill Limit	Total	Inside	Outside	Total
County						
Township						
School						
City or Village of						
Other						
<b>Total</b>						

Certificate of the County Budget Commission

The Budget Commission of \_\_\_\_\_ County, Ohio, hereby makes the following official certificate of estimated Resources for the (City) Village \_\_\_\_\_, for the fiscal year beginning January 1, \_\_\_\_\_.

Funds	Unencumbered Balance, Jan 1st.	General Property Tax	Local Government Allocation	Classified Property Tax	Other Revenue Sources	Transfers and Other Non-Revenue	Total
General Fund							
General Revenue Sharing Fund							
Street Construction, Maint, & Repair Fund							
State Highway Improvement Fund							
Bond Retirement Fund							
Police Pension Transfer Fund							
Fire Pension Transfer Fund							
<b>TOTAL</b>							

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 Commissioners \_\_\_\_\_

# **APPENDIX B-3**

## **CERTIFICATE OF TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES AND BALANCES**

# Village Officer's Handbook

## APPENDIX B - 3

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### **Certificate of Total Amount from All Sources Available for Expenditures and Balances**

On or about the first day of each fiscal year, the clerk/treasurer of the village shall certify, to the county auditor, the total amount from all sources available for expenditures from each fund set up in the tax budget, along with any balances that existed at the end of the preceding year. The county budget commission, taking into consideration the balances and revenues to be derived from taxation and other sources, shall certify to the village an amended official certificate of estimated resources. If the village collects any revenue from a new source that is not included in an official certificate, or if the actual balance and receipts in any fund exceed the certified estimate, the village should obtain a new amended official certificate of estimated resources from the county budget commission.

The purpose of this form is twofold: (1) to report the actual unencumbered fund balances; and (2) to adjust estimated revenues, if necessary.

The official certificate of estimated resources, which is prepared by the county budget commission, is based on the tax budget which is completed in July. This budget includes estimated unencumbered fund balances. These amounts have been added to estimated revenues to arrive at estimated resources for the year. It is important to include the actual unencumbered fund balances to further clarify the total estimated resources for the year.

Since the budget was prepared five to six months before year end, the estimated revenues at that time may have changed. The village may be receiving additional grants, patron fees, or tax levy revenues. The estimated revenues on this form may be adjusted to reflect such changes. This further defines estimates to present a more accurate picture of what will happen during the year. The county budget commission reviews these changes in estimated revenues to ascertain that the estimates are reasonable.

The form should be completed by the clerk/treasurer and filed with the county auditor as soon after December 31 as possible. The first page is a summary of all funds by fund types. The second page and remaining pages identify the individual funds.

Column (1) - Cash Balance as of December 31, XXXX  
The cash balance for each fund according to the cash journal.

Column (2) - Encumbrances as of December 31, XXXX  
The total encumbrances outstanding at year end.

Column (3) - Advances not Repaid  
Record all advances that have not been repaid as of the end of the year. A positive amount would be entered for the fund that loaned the money and a negative amount would be entered for the fund that received the loan.

Column (4) - Carryover Balance Available for Appropriations  
The sum of Column (1) less Column (2) plus or minus Column (3).

# Village Officer's Handbook

## APPENDIX B - 3

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Column (5) - Total Estimated Revenue From all Sources  
The estimated revenues for each fund based on the official certificate of estimated resources plus or minus any changes the village feels are necessary due to changes in revenue sources since the tax budget was completed. If the figures have changed, the reasons should be noted at the bottom of the form or attach separate documentation.

Column (6) - Total Carryover Balances Plus Estimated Resources  
The final column is the sum of Column (4) plus Column (5). This represents the amount that can be appropriated for that particular fund.

Once the individual fund information has been completed, simply combine all funds for each fund type and complete the front page of the document.

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

From the : \_\_\_\_\_, Ohio, as of \_\_\_\_\_, \_\_\_\_\_ County

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.

<b>Fund Types</b>	<b>Cash Balance 12/31/_____</b>	<b>Encumbrances 12/31/_____</b>	<b>Advances Not Repaid</b>	<b>Carryover Balance Available For Appropriations</b>	<b>Total Estimated Revenue From All Sources</b>	<b>Total Carryover Balance Plus Estimated Resources</b>
<b>Governmental Fund Types</b>						
General Fund						
Special Revenue						
Debt Service						
Capital Projects						
Permanent						
<b>Proprietary Fund Types</b>						
Enterprise						
Internal Service						
<b>Fiduciary Fund Types</b>						
Trust						
Agency						
<b>Total All Funds</b>						

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
<b>Governmental Fund Types</b>						
<b>General Fund</b>						
General						
<b>Special Revenue Fund</b>						
Street Maintenance and Repair						
State Highway Improvement						
Contribution						
Special Assessment						
<b>Total Special Revenue Funds</b>						
<b>Debt Service</b>						
General Obligation Bond						
Special Assessment Bond Retirement						
<b>Total Debt Service</b>						

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
<b>Capital Project Funds</b>						
<b>Total Capital Project Funds</b>						
<b>Permanent Funds</b>						
Endowment						
<b>Total Permanent Funds</b>						
<b>Proprietary Fund Types</b>						
<b>Enterprise Funds</b>						
Water						
Sewer						
<b>Total Enterprise Funds</b>						
<b>Internal Service</b>						

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
Internal Service						
Total Internal Service Funds						
Fiduciary Fund Types						
Trust & Agency						
Total Trust & Agency Funds						
Total - All Funds						

# **APPENDIX B-2**

## **AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

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# Village Officer's Handbook

## APPENDIX B - 2

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### **Amended Official Certificate of Estimated Resources**

This form will be returned to the village by the county budget commission after the village has filed the "certificate of the total amount from all sources available for expenditures, and balances" (January 1). The first page is a summary of all funds by fund type with the following pages presented by fund. The total of the middle two columns (taxes/other sources) equals the amount that the village anticipates receiving from the various sources during the present year.

The objective for the village is to reflect an accurate amount for estimated receipts in the receipts ledger to monitor the budgetary process. The receipts ledger is set up using estimates based on the middle two columns "taxes" and "other sources". Dividing the revenue into the individual receipt codes should be based on the budget prepared the previous July or as updated on the certificate of the total amount from all sources available for expenditures, and balances. Whenever an amended official certificate of estimated resources is received, the appropriate receipts ledger should be adjusted.

**Amended Official Certificate of Estimated Resources**  
**(Rev. Code, Sec. 5705.36)**

To the Council of the Village 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:

<b>Fund Types</b>	<b>Unencumbered Balance 1/1/_____</b>	<b>Taxes</b>	<b>Other Sources</b>	<b>Total</b>
<b>Governmental Fund Types</b>				
General				
Special Revenue				
Debt Service				
Capital Projects				
Permanent				
<b>Proprietary Fund Types</b>				
Enterprise				
Internal Service				
<b>Fiduciary Fund Types</b>				
Trust				
Agency				
<b>Total</b>				

Signed: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Budget Commission

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
<b>Governmental Fund Types</b>				
<b>General Fund</b>				
General				
<b>Special Revenue Funds</b>				
Street Maintenance and Repair				
State Highway Improvement				
Contribution				
Special Assessment				
<b>Total Special Revenue Funds</b>				
<b>Debt Service Funds</b>				
General Obligation Bond				
Special Assessment Bond Retirement				
<b>Total Debt Service Funds</b>				
<b>Capital Project Funds</b>				
<b>Total Capital Project Funds</b>				
<b>Permanent Funds</b>				
Endowment				
<b>Total Permanent Funds</b>				

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
<b>Proprietary Fund Types</b>				
<b>Enterprise Funds</b>				
Water				
Sewer				
<b>Total Enterprise Funds</b>				
<b>Internal Service Funds</b>				
<b>Total Internal Service Funds</b>				
<b>Fiduciary Fund Types</b>				
<b>Private Purpose Trust Funds</b>				
<b>Total Private Purpose Trust Funds</b>				
<b>Investment Trust Funds</b>				
<b>Total Investment Trust Funds</b>				
<b>Agency Funds</b>				
<b>Total Agency Funds</b>				
<b>Total - All Funds</b>				

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
<b>Capital Project Funds</b>						
<b>Total Capital Project Funds</b>						
<b>Permanent Funds</b>						
Endowment						
<b>Total Permanent Funds</b>						
<b>Proprietary Fund Types</b>						
<b>Enterprise Funds</b>						
Water						
Sewer						
<b>Total Enterprise Funds</b>						
<b>Internal Service</b>						

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
Internal Service						
Total Internal Service Funds						
Fiduciary Fund Types						
Trust & Agency						
Total Trust & Agency Funds						
Total - All Funds						

# **APPENDIX B-4**

## **ANNUAL APPROPRIATION ORDINANCE**

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# Village Officer's Handbook

## APPENDIX B - 4

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### Annual Appropriation Ordinance

The appropriation ordinance identifies the amounts that village council expects to spend on each line item (account) for the year. The village must have appropriations adopted to legally spend money. However, the total amount appropriated for each fund must be less than or equal to the total estimated resources for that fund. Difficulty may arise due to the time delay in receiving the amended official certificate of estimated resources from the county budget commission informing the village of the total estimated resources available for the year. This document may not be returned until the middle of January or later depending on when the certificate of the total amount from all sources available for expenditures, and balances was submitted to the county budget commission. Although village council could base the appropriation totals on the official certificate of estimated resources, this may not be accurate due to different carryover unencumbered fund balances and adjustments to revenues. This may require village council to adopt extensive amendments to the appropriation resolution. Thus, village council may choose to adopt a temporary appropriation measure in January, then, adopt the permanent appropriations by March 31 when they have received the amended official certificate of estimated resources and can better plan the allocation of resources amongst the appropriation codes.

The temporary appropriation amounts can be an estimate of what will be spent for up to the first three months. However, the permanent appropriations must be an estimate of what will be spent for the entire year.

The total appropriations for each fund cannot exceed the total on the amended official certificate of estimated resources. This is the "budget" mechanism that attempts to prevent overspending. However, there may be carryover appropriations for outstanding encumbrances. These are covered by "encumbered" cash which is not included in the amended official certificate of estimated resources.

The permanent appropriations may be amended at any point if village council adopts an ordinance and the amendment is submitted to the county budget commission; however, the total appropriations should never exceed total estimated resources on the amended official certificate of estimated resources.

An example of an annual appropriation ordinance follows:

**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 100 - Security of Persons and Property

1000-110	Police Law Enforcement		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Police Law Enforcement		_____
1000-120	Fire Fighting, Prevention, and Inspection		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Fire Fighting, Prevention, and Inspection		_____
1000-130	Street Lighting		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Street Lighting		_____
	Total Program 100 - Security of Persons and Property		_____

## Annual Appropriation Ordinance (continued)

Program 200 - Public Health and Welfare

1000-210	Cemetery		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Cemetery		_____

1000-220	Payment to County Health District		
	300 Contractual Services	_____	

Total Program 200 - Public Health and Welfare \_\_\_\_\_

Program 300 - Leisure Time Activities

1000-310	Recreation Programs		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Recreation Programs		_____

Total Program 300 - Leisure Time Activities \_\_\_\_\_

Program 400 - Community Environment

1000-410	Community Planning and Zoning		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Community Planning and Zoning		_____

Total Program 400 - Community Environment \_\_\_\_\_

## Annual Appropriation Ordinance (continued)

Program 500 - Basic Utility Services

1000-510	Electric Utility		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Electric Utility		_____
1000-520	Gas Utility		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Gas Utility		_____
1000-530	Water Works & Supply		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Water Works & Supply		_____
Total Program 500 - Basic Utility Services			_____

Program 600 - Transportation

1000-630	Street Cleaning, Snow and Ice Removal		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Street Cleaning, Snow and Ice Removal		_____
1000-640	Storm Sewer and Drains		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Storm Sewer and Drains		_____
Total Program 600 - Transportation			_____

## Annual Appropriation Ordinance (continued)

Program 700 - General Government

1000-710	Mayor and Administrative Offices		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Mayor and Administrative Offices		_____
1000-715	Legislative Activities (Council)		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Legislative Activities (Council)		_____
1000-720	Mayor's Court		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Mayor's Court		_____
1000-725	Clerk Treasurer		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Clerk Treasurer		_____
1000-730	Lands and Buildings		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Lands and Buildings		_____

**Annual Appropriation Ordinance  
(continued)**

1000-735	Boards and Commissions		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Boards and Commissions		_____
1000-740	Property Tax Collection Fees		
	300 Contractual Services		_____
1000-745	State Auditor's Fees		
	300 Contractual Services		_____
1000-755	Income Tax Administration		
	300 Contractual Services		_____
Total Program 700 - General Government			
_____			
Program 800 - Capital Outlay			
1000-800	Capital Outlay		
	500 Capital Outlay		_____
Total Program 800 - Capital Outlay			
_____			
Program 900 - Other Financing Sources			
1000-900	Other Financing Sources		
	910 Transfers-Out		_____
Total Program 900 - Other Financing Sources			
_____			
<b>Section 3.</b> That there be appropriated from the <u>GENERAL FUND</u> for contingencies for purposes not otherwise provided for, to be expended in accordance with the provisions of Section 5705.40, R.C., the sum of			
_____			
Grand Total <u>GENERAL FUND</u> Appropriation			
_____			

**Annual Appropriation Ordinance  
(continued)**

**Section 4.** That there be appropriated from the following SPECIAL REVENUE FUNDS.

2011 Street Construction, Maintenance, and Repair Fund

Program 600 - Transportation

2011-610	Street Construction and Reconstruction		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Street Construction and Reconstruction		_____

2011-620	Street Maintenance and Repair		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Street Maintenance and Repair		_____

Total for 2011 - Street Construction, Maintenance, and Repair Fund \_\_\_\_\_

2021 State Highway Improvement Fund

Program 600 - Transportation

2021-610	Street Construction and Reconstruction		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total State Highway Improvement		_____

Total for 2021 - State Highway Improvement Fund \_\_\_\_\_

2031 Cemetery Fund

Program 200 - Public Health and Welfare

2031-210	Cemetery		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Cemetery		_____

Total for 2031 -Cemetery Fund \_\_\_\_\_

**Annual Appropriation Ordinance  
(continued)**

2901 Other (Specify Name) Revenue Funds

2901-	Other (Specify) _____		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	_____	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total _____		_____

Total for 2901 - Other (Specify Name) Revenue Funds \_\_\_\_\_

Grand Total SPECIAL REVENUE FUNDS Appropriation \_\_\_\_\_

**Section 5.** That there be appropriated from the following DEBT SERVICE FUNDS.

3101 General Obligation Debt Service Fund

3101-850	Debt Service		
	300 Contractual Services	_____	
	700 Debt Service	_____	
	Total General Obligation Debt Service		_____

Total for 3101 - General Obligation Debt Service Fund \_\_\_\_\_

3301 Special Assessment Debt Service Fund

3301-850	Debt Service		
	300 Contractual Services	_____	
	700 Debt Service	_____	
	Total Special Assessment Debt Service		_____

Total for 3301 - Special Assessment Debt Service Fund \_\_\_\_\_

Grand Total DEBT SERVICE FUND Appropriation \_\_\_\_\_

**Section 6.** That there be appropriated from the following CAPITAL PROJECTS FUNDS.

4100 Construction Fund

(Specify) Program \_\_\_\_\_

4101-800	Capital Outlay _____		
	500 Capital Outlay		_____

Total for 4101 - Construction Fund \_\_\_\_\_

Grand Total CAPITAL PROJECTS FUND Appropriation \_\_\_\_\_

**Annual Appropriation Ordinance  
(continued)**

**Section 7.** That there be appropriated from the following PERMANENT FUNDS.

4951 Endowment Fund

(Specify) Program \_\_\_\_\_

4951	Endowment _____								
	900 Other								
	Total (Specify) Program _____								

Total for 4951 - Endowment Fund \_\_\_\_\_

Grand Total PERMANENT FUND Appropriation \_\_\_\_\_

**Section 8.** That there be appropriated from the following ENTERPRISE FUNDS.

5101 Water Fund

Program 530 - Basic Utility Services

5101-531	Office								
	100 Personal Services								
	200 Fringe Benefits								
	300 Contractual Services								
	400 Supplies and Materials								
	500 Capital Outlay								
	Total Office								

5101-532	Billing								
	100 Personal Services								
	200 Fringe Benefits								
	300 Contractual Services								
	400 Supplies and Materials								
	500 Capital Outlay								
	Total Billing								

5101-533	Supply								
	100 Personal Services								
	200 Fringe Benefits								
	300 Contractual Services								
	400 Supplies and Materials								
	500 Capital Outlay								
	Total Supply								

5101-534	Filtration								
	100 Personal Services								
	200 Fringe Benefits								
	300 Contractual Services								
	400 Supplies and Materials								
	500 Capital Outlay								
	Total Filtration								

**Annual Appropriation Ordinance  
(continued)**

5101-535	Pumping		
	100	Personal Services	_____
	200	Fringe Benefits	_____
	300	Contractual Services	_____
	400	Supplies and Materials	_____
	500	Capital Outlay	_____
	Total Pumping		_____
5101-539	Other		
	100	Personal Services	_____
	200	Fringe Benefits	_____
	300	Contractual Services	_____
	400	Supplies and Materials	_____
	500	Capital Outlay	_____
	Total Other		_____
Total for 5101 - Water Fund Appropriation			_____
5201 Sanitary Sewer Fund			
Program 540 - Basic Utility Services			
5201-541	Office		
	100	Personal Services	_____
	200	Fringe Benefits	_____
	300	Contractual Services	_____
	400	Supplies and Materials	_____
	500	Capital Outlay	_____
	Total Office		_____
5201-542	Billing		
	100	Personal Services	_____
	200	Fringe Benefits	_____
	300	Contractual Services	_____
	400	Supplies and Materials	_____
	500	Capital Outlay	_____
	Total Billing		_____
5201-543	Pumping		
	100	Personal Services	_____
	200	Fringe Benefits	_____
	300	Contractual Services	_____
	400	Supplies and Materials	_____
	500	Capital Outlay	_____
	Total Pumping		_____

**Annual Appropriation Ordinance  
(continued)**

5201-549	Other		
	100 Personal Services		_____
	200 Fringe Benefits		_____
	300 Contractual Services		_____
	400 Supplies and Materials		_____
	500 Capital Outlay		_____
	Total Other		_____
Total for 5201 - Sewer Fund Appropriation			_____
5701 Utility Improvement Fund			
Program 800 - Capital Outlay			
5701-800	_____	Construction (Specify)	
	500 Capital Outlay		_____
Total for 5701 - Utility Improvement Fund Appropriation			_____
5721 Enterprise Debt Service Fund			
Program 850 - Debt Services			
5721-850	Debt Service		
	300 Contractual Services		_____
	700 Debt Service		_____
	Total Debt Service		_____
Total for 5721 -Enterprise Debt Service Fund Appropriation			_____
5781 Utilities Deposits Fund			
Program 590 - Utility Deposit Services			
5781-610	Deposits Refunded		_____
5781-620	Deposits Applied		_____
5781-690	Other		_____
Total for 5781 - Utilities Deposits Fund Appropriation			_____
Grand Total <u>ENTERPRISE FUNDS</u> Appropriation			_____

**Annual Appropriation Ordinance  
(continued)**

**Section 9.** That there be appropriated from the INTERNAL SERVICE FUNDS.

6101 Fund Name \_\_\_\_\_ (Specify)

6101 \_\_\_\_\_ (Specify Program)

100	Personal Services	_____
200	Fringe Benefits	_____
300	Contractual Services	_____
400	Supplies and Materials	_____
500	Capital Outlay	_____
Total	_____ (Specify)	_____

Grand Total INTERNAL SERVICE FUND Appropriation \_\_\_\_\_

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

9901 Other Agency Fund (Specify)

(Specify) Program \_\_\_\_\_

9901	Other _____ (Specify)	
300	Contractual Services	_____
500	Capital Outlay	_____
Total	Miscellaneous _____ (Specify)	_____

9901 Other \_\_\_\_\_

Total (Specify) Program \_\_\_\_\_

Total for 9901 - Other Agency Funds Appropriation \_\_\_\_\_

9951 Investment Trust Fund (Specify)

(Specify) Program \_\_\_\_\_

9951	Other _____ (Specify)	
300	Contractual Services	_____
500	Capital Outlay	_____
Total	Miscellaneous _____ (Specify)	_____

9951 Other \_\_\_\_\_

Total (Specify) Program \_\_\_\_\_

Total for 9951 - Investment Trust Funds Appropriation \_\_\_\_\_

**Annual Appropriation Ordinance  
(continued)**

9976 Private Purpose Trust Fund (Specify)

(Specify) Program \_\_\_\_\_

9976 Other \_\_\_\_\_ (Specify)  
300 Contractual Services \_\_\_\_\_  
500 Capital Outlay \_\_\_\_\_  
Total Miscellaneous \_\_\_\_\_ (Specify) \_\_\_\_\_

9976 Other \_\_\_\_\_  
Total (Specify) Program \_\_\_\_\_

Total for 9976 - Private Purpose Trust 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 Treasury 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 ordinance 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