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Auditor of State



Duties of a Village Clerk

Duties and Responsibilities – from a Veteran Clerk’s Perspective

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Duties of a Village Clerk

- Kathy Thimmes –
 - Village Clerk/Treasurer (24 years)
 - Visiting Clerk
 - Currently Mayor of Village of Sugar Grove
- Matthew Lauvray
 - LGS Assistant Project Manager



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Village Clerk

- Village Clerk
 - Chief Fiscal Officer of the Village and clerk for the Village Council
 - Village Council may, by majority vote, combine the duties of the Clerk and Treasurer into one office known as the Clerk/Treasurer (the Clerk/Treasurer must have the same qualifications as the Clerk (ORC Section 733.26 and 733.261)



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Village Clerk (Clerk/Treasurer)

- Qualifications and Term
 - Elected Position: may be filled through a municipal elections. The Clerk or Clerk/Treasurer must be an electorate of the Village and is elected to a term of four years (ORC Section 733.26).
 - Appointed Position: Village Council may pass, by a two-thirds vote, an ordinance or resolution to combine the duties of Village Clerk and Village Treasurer into one appointed office known as the Village Fiscal Officer. (ORC Section 733.262)



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Fund Accounting

- Fund accounting is the activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.
- This is accomplished through the use of Funds.



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Fund Accounting

- Fund Types
 - General
 - Special Revenue
 - Capital Projects
 - Debt Service
 - Permanent
 - Proprietary
 - Enterprise (Water and Sewer)
 - Internal Service
 - Fiduciary
 - Agency
 - Trust



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General Fund

The operating fund of the government, used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the government for any purpose provided it is disbursed or transferred in accordance with Ohio law.



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Special Revenue Funds

Used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.



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Debt Service Funds

Used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.



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Capital Projects Funds

Used to account for financial resources that are restricted, committed, or assigned to expenditure for the acquisition or construction of capital facilities and/or other capital assets.



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Permanent Funds

Used to account for the financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that benefit the government or its citizens.



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Enterprise Funds

Used to account for any activity for which a fee is charged to external users for goods or services.



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Internal Service Funds

Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis.



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Fiduciary Funds

Used to report assets held in a trustee capacity for others and cannot be used to support the government's own programs.

- Pension Trust
- Investment Trust
- Private Purpose Trust
- Agency



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Pension Trust

Used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.



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Investment Trust

Used to account for the financial resources of an external investment pool that the government sponsors.

– Somewhat Rare



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Private Purpose Trust

Used to report all trust arrangements, other than those properly reported in pension or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.



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Agency

Purely custodial in nature.

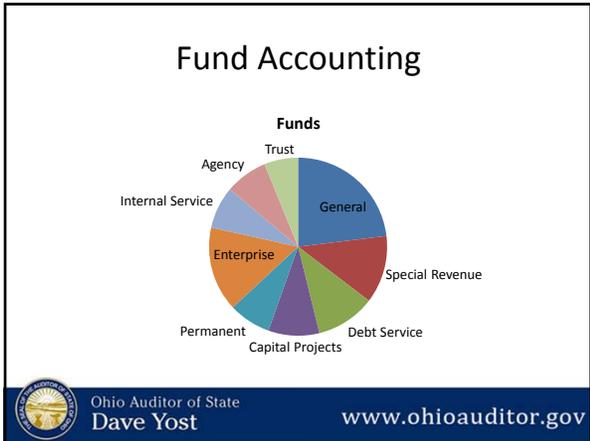
The Village collects money on behalf of another entity and then remits the money to them.

– Usually Mayor Court Funds



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General Budgetary Terms

- Estimated revenues - the amount of revenue expected to be received in total, by fund, or by source during the year.
- Appropriations - the amounts approved for expenditure by Council in accordance with fund/program/object restrictions.
- Fund Balance:
 - Encumbered Fund Balance - the portion of fund balance committed to expenditure for purposes specified by purchase orders.
 - Unencumbered Fund Balance - the portion of fund balance that is available for expenditure.

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Budgetary Documents

- Tax Budget or Alternative Method (page 30)
- Official Certificate of Estimated Resources
- Certificate of Total Amount From All Sources Available for Expenditures, and Balances (page 48)
- Amended Official Certificate of Estimated Resources (page 42)
- Appropriation Ordinance (page 56)

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Tax Budget Important Dates

- Adopted by council on or before July 15th of each year for the next year
- One hearing before adoption with 10 days advanced notice and copy available for inspection
- Must be submitted to county auditor by July 20th



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Official Certificate of Estimated Resources

- Per Section 5705.27 of the O.R.C., the Village should receive the official certificate of estimated resources from the county budget commission by September 1st.
- The date may be extended by the tax commissioner.
- Prior to December 31, the Village must revise the tax budget to conform with the official certificate of estimated resources so that expenditures do not exceed estimated revenues.



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Official Certificate of Estimated Resources

- Prepared by the budget commission based on the information provided by the Village in the tax budget that was completed in July
- Includes estimated unencumbered fund balances and estimated revenues for each fund (not including funds created by transfers)
- These amounts added together represent the total estimated resources available for each fund and the maximum amount that may be appropriated for each fund for the year



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**Official Certificate of Estimates
Resources**

- Once the official certificate of estimated resources has been received from the county auditor, estimated revenues can be recorded in the accounting system.
- Generally, the amount filed with the county auditor is in total by fund; however, the amounts recorded in the accounting system will be by revenue source.
- Revenues are generally identified on the certificate of estimated resources by taxes and other sources.



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**Official Certificate of Estimated
Resources**

- The amounts to be recorded for each revenue account should be determined based on prior year history as well as any known factors for the current year.
- The property tax allocation amount (homestead and roll back amounts) may be included with taxes or other sources depending on the county auditor.



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**Certificate of Total Amount From All Sources Available
for Expenditures, and Balances**

- On or about January 1, the village is to certify to the county auditor, the actual unencumbered fund balance and estimated revenue for each fund
 - Note: the fund balance that is to be certified, should not include any funds that have been encumbered for the payment of obligations that are unliquidated or outstanding.
- Complete and file with the county auditor as soon after December 31 as possible.



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Amended Official Certificate of Estimated Resources

- Will be returned to the Village by the budget commission after the Village has filed the certificate of the total amount from all sources available for expenditures, and balances
- May be amended during the year if the budget commission agrees with the increases and/or decreases



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Appropriation Ordinance

- Section 5705.38 of the O.R.C. states that the Village must adopt an appropriation measure on or about the first day of each year.
- A temporary appropriation measure may be passed to meet this requirement for the period January 1 through March 31.
- The permanent annual appropriation measure must be passed by April 1 for the period January 1 through December 31.
- The appropriation measure may be amended throughout the year by a resolution adopted by the council.



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Appropriation Ordinance

- The Village must have appropriations adopted to legally spend money.
- Appropriations passed by council must be filed with the county auditor.
- Total appropriations for each fund should never exceed the total column on the most recent amended certificate of estimated resources for each fund.



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Appropriations

- Appropriations need to be recorded in the accounting system before any expenditure can be made.
- Appropriations, at the legal level, may only be changed by the legislative authority.
- Appropriations, below the legal level, may be changed by the clerk - this will not require legislative action.
- Should all available resources be appropriated?



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Purchase Orders

- Section 5705.41 of the O.R.C. states that the clerk must certify that “the amount required to meet the obligation has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriation fund free from any previous encumbrance”.
- Section 5705.41 also states that “every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon”.
- The above requirements are met with the proper use of a purchase order, which is also known as the “Clerk’s Certification of Available Funds”.



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Helpful Resources

- Auditor of State Internet Website: www.ohioauditor.gov



- Ohio Municipal League: www.omloho.org



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Questions

We appreciate you coming to this session and will open it up to questions from the floor!



Ohio Auditor of State
Dave Yost

www.ohioauditor.gov

Kathy Thimmes

E-mail: kmt1968@juno.com

Matthew Lauvray

Southeast Region Local Government Services

Presenter Phone: (800) 345-2519

Presenter Fax: (866) 559-0007

E-mail: mslauvray@ohioauditor.gov



Ohio Auditor of State
Dave Yost

www.ohioauditor.gov



Dave Yost
Auditor of State

88 East Broad Street
Columbus, Ohio 43215

Phone: (800) 282-0370 Fax: (614) 466-4490

E-mail: contactus@auditor.state.oh.us

www.auditor.state.oh.us

Village Clerk

A. The clerk is the chief fiscal officer of the village and the clerk for the village council. The village council may, by majority vote, combine the duties of the clerk and the treasurer into one office to be known as the clerk/treasurer. The clerk/treasurer must have the same qualifications as the clerk. (Ohio Revised Code Section 733.26 and 733.261)

B. Qualifications and Term

1. Elected Position - The clerk's or clerk/treasurer's position may be filled through a municipal election. The clerk or clerk/treasurer must be an elector of the village and is elected to a term of four years. (Ohio Revised Code Section 733.26)
2. Appointed Position - The village council may pass, by two-thirds vote, an ordinance or resolution to combine the duties of village clerk and village treasurer into one appointed office, known as the village fiscal officer. (Ohio Revised Code Section 733.262)

So that no election for the office of village clerk or village treasurer is held after the passage of the ordinance or resolution, a certified copy of the ordinance or resolution must be filed with the board of elections according to established guidelines.

If a vacancy exists in the office of village clerk or village clerk/treasurer, the village council may pass, by two-thirds vote, an ordinance or resolution appointing a village fiscal officer and the change will take effect on the effective date of the ordinance or resolution.

A village fiscal officer will be appointed by the mayor, with approval by majority vote of the village council. The village fiscal officer need not be an elector of the village or reside in the village at the time of appointment; however, must become a resident of the village within six months of the effective date of the appointment unless an ordinance is passed approving the fiscal officer's residence outside of the village. A village fiscal officer may be removed without cause either by the mayor, with approval by majority vote of the village council, or by a three-fourths vote of the village council, with or without the consent of the mayor.

3. Eliminating Appointed Fiscal Officer - The village council may abolish the appointed fiscal officer's position and return to an elected office of village clerk/treasurer by passing an ordinance or resolution by a two-thirds vote. If a vacancy exists in the office of village fiscal officer, the abolition shall take effect on the effective date of the ordinance or resolution, and the mayor will appoint a village clerk/treasurer to serve until the first day of April following the next regular municipal election. A certified copy of the ordinance or resolution must be filed with the board of elections according to established guidelines.

If no vacancy exists when the abolishing ordinance or resolution is passed, the person elected at the next regular municipal election will become village clerk/treasurer and serve a four year term commencing on the first day of April following the election..

4. Certification of election of officers - The clerk shall certify to the court of common pleas, the election of each village officer with judicial powers. (Ohio Revised Code Section 733.15)
5. Official bonds - Any officer or employee required by village council to furnish bond shall file their bond with the clerk. (Ohio Revised Code Section 733.69)

6. Annual certification of funds - At the beginning of each fiscal year, the clerk shall certify to the county auditor all available sources for expenditure for each fund to allow the county budget commission to amend its certificate of estimated resources. (Ohio Revised Code Section 5705.36)
7. Contracts and certification - The clerk and the mayor must sign village contracts. Any contract or expenditure, unless exempt, must have attached the clerk's certification that the necessary funds are available. (Ohio Revised Code Sections 731.14 and 5705.41)
8. Other duties - The clerk is involved in most areas of village operation, such as bonds and assessments, and the duties are discussed under those areas.

V. Village Treasurer

- A. The treasurer collects and disburses resources of the village. This office may be combined with that of the clerk as clerk/treasurer. (Ohio Revised Code Section 733.261)
- B. Qualifications and Term
 1. Elected Position - The treasurer's position may be filled through a municipal election. The treasurer must be an elector of the village and is elected to a term of four years. (Ohio Revised Code Section 733.42)
 2. Appointed Position - The village council may pass, by two-thirds vote, an ordinance or resolution to combine the duties of village clerk and village treasurer into one appointed office, known as the village fiscal officer. (Ohio Revised Code Section 733.262)
- C. Powers and Duties
 1. Acquisition and disbursement of funds - The treasurer shall acquire from the county treasurer those village taxes and assessments placed on the county auditor's tax list for collection, money collected by the mayor's court, and amounts due to the village to be disbursed upon proper authorization. (Ohio Revised Code Sections 733.44 and 733.46)
 2. Accounts and reports - The treasurer must keep accurate accounts of all money received or disbursed identifying the amount, date, payer and payee, and account. The books must provide separate accounts for each fund and appropriation. The treasurer and the clerk should maintain the same accounts, since they must be reconciled. The treasurer shall settle and account with the village council quarterly, and as village council directs. At the first January meeting of village council each year, the treasurer shall report on the village financial condition, including amounts of receipts, disbursements, and accounts. The balance of each fund shall be reported. The treasurer shall also keep a treasury investment account documenting the investment of treasury funds. (Ohio Revised Code Sections 733.43, 733.45, 733.47, and 733.14)
- D. Deposit of Funds - Village funds must be deposited according to the Uniform Depository Act, Ohio Revised Code Chapter 135.
- E. Tax Administrator - The legislative authority (council) of the village, that operates under general statutory plan of municipal government, may appoint an individual known as the tax administrator to assist the village treasurer in matters relating to income taxes. The individual so appointed must be an employee of the treasurer's office and be responsible to, and under the control of, the village treasurer.

733.261 Village clerk-treasurer.

(A) The legislative authority of a village may, by ordinance or resolution passed by at least a majority vote, combine the duties of the clerk and the treasurer into one office, to be known as the clerk-treasurer. The combination shall be effective on the first day of January following the next regular municipal election at which the village clerk is to be elected, provided that a clerk-treasurer shall be elected at such election pursuant to this section and shall be elected for a term of four years, commencing on the first day of April following election. Between the first day of January and the first day of April following such an election, the clerk shall perform the duties of clerk-treasurer. The legislative authority of the village shall file certification of such action with the board of elections not less than one hundred twenty days before the day of the next municipal primary election at which the village clerk is to be elected; provided that in villages under two thousand population in which no petition for a primary election was filed pursuant to section [3513.01](#) of the Revised Code, or in villages in which no primary is held pursuant to section [3513.02](#) of the Revised Code, such action shall be certified to the board of elections not less than one hundred twenty days before the next general election at which the village clerk is to be elected.

At such succeeding regular municipal election and thereafter, the clerk-treasurer shall be elected for a term of four years, commencing on the first day of April following the clerk-treasurer's election. The clerk-treasurer shall be an elector of the corporation.

(B) In addition to the circumstances described in division (A) of this section, when a vacancy exists in the office of village treasurer or village clerk the legislative authority of a village may, by ordinance or resolution passed by at least a majority vote, combine the duties of the clerk and the treasurer into one office, to be known as the clerk-treasurer. The combination shall be effective on the effective date of the ordinance or resolution combining the duties of the offices of clerk and treasurer. At the next regular municipal election at which the village clerk would have been elected and each four years thereafter, the clerk-treasurer shall be elected for a term of four years, commencing on the first day of April following the clerk-treasurer's election. The clerk-treasurer shall be an elector of the municipal corporation.

(C) The clerk-treasurer shall perform the duties provided by law for the clerk and the treasurer. All laws pertaining to the clerk and to the treasurer shall be construed to apply to the clerk-treasurer, provided that the initial compensation for the office of clerk-treasurer shall be established by the legislative authority and that action shall not be subject to section [731.13](#) of the Revised Code relating to the time when the compensation of village elected officials shall be fixed and pertaining to changes in compensation of officials during the term of office.

(D) The legislative authority of a village having a clerk-treasurer may separate the offices by ordinance or resolution passed by at least a majority vote. The action to separate the offices may be taken in either of the following circumstances:

(1) When a vacancy exists in the office of clerk-treasurer, in which case the separation shall be effective upon the effective date of the ordinance or resolution;

(2) When the action of the legislative authority is certified to and filed with the board of elections not less than one hundred twenty days before the day of the next primary election at which the village clerk and treasurer are to be elected; provided that in villages under two thousand population in which no petition for a primary election was filed pursuant to section [3513.01](#) of the Revised Code, or in villages in which no primary is held pursuant to section [3513.02](#) of the Revised Code, such action shall be certified to the board of elections not less than one hundred twenty days before the next general election at which the village clerk and treasurer are to be elected.

Amended by 128th General Assembly File No.29, HB 48, §1, eff. 7/2/2010.

Effective Date: 08-22-1995

733.262 Village fiscal officer.

(A) In lieu of having the elected office of village clerk and the office of village treasurer, or the combined elected office of village clerk-treasurer, a village may combine the duties of the clerk and treasurer into one appointed office, to be known as the village fiscal officer. To make this change, the village legislative authority shall pass, by a two-thirds vote, an ordinance or resolution proposing to make the change effective on the first day of January following the next regular municipal election at which the village clerk or village clerk-treasurer is to be elected.

So that no election for the office of village clerk or village clerk-treasurer is held after the passage of the ordinance or resolution, the village legislative authority shall file a certified copy of the ordinance or resolution with the board of elections not less than one hundred twenty days before the day of the next succeeding municipal primary election at which candidates for the office of village clerk or village clerk-treasurer are to be nominated, or, in villages with a population of under two thousand in which no petition for a primary election is filed under section [3513.01](#) of the Revised Code or in villages in which no primary is held under section [3513.02](#) of the Revised Code, not less than one hundred twenty days before the next succeeding regular municipal election at which the village clerk or village clerk-treasurer is to be elected.

(B) In addition to the circumstances described in division (A) of this section, when a vacancy exists in the office of village clerk or village clerk-treasurer, the village legislative authority may pass, by a two-thirds vote, an ordinance or resolution to combine the duties of the clerk and the treasurer into the appointed office of village fiscal officer. That change shall take effect on the effective date of the ordinance or resolution.

(C) A village fiscal officer appointed under this section shall perform the duties provided by law for the village clerk and treasurer and any other duties consistent with the nature of the office that are provided for by municipal ordinance.

(D) A village fiscal officer shall be appointed by the mayor of the village, but that appointment does not become effective until it is approved by a majority vote of the village legislative authority. The village fiscal officer need not be an elector of the village or reside in the village at the time of appointment; however, the fiscal officer shall become a resident of the village within six months after the appointment takes effect, unless an ordinance is passed approving the fiscal officer's residence outside of the village.

The village fiscal officer may be removed without cause either by the mayor with the consent of a majority of the members of the village legislative authority or by a three-fourths vote of the village legislative authority with or without the consent of the mayor.

(E) The legislative authority of a village that has a village fiscal officer may abolish that appointed office and return to an elected office of village clerk-treasurer by passing an ordinance or resolution by a two-thirds vote.

If a vacancy exists in the office of village fiscal officer when this ordinance or resolution is passed, the abolition shall take effect on the effective date of the ordinance or resolution, and the mayor shall appoint a village clerk-treasurer to serve until the first day of April following the next regular municipal election at which a clerk-treasurer can be elected. So an election can be held, the village legislative authority shall file a certified copy of the ordinance or resolution with

the board of elections not less than one hundred twenty days before the day of the next succeeding municipal primary election.

If a vacancy does not exist in the office of village fiscal officer when the abolishing ordinance or resolution is passed, the village legislative authority shall certify a copy of the ordinance or resolution to the board of elections not less than one hundred twenty days before the day of the next succeeding municipal primary election.

The person elected at the next regular municipal election as village clerk-treasurer under the circumstances described in this division shall serve a four-year term commencing on the first day of April following that election.

Amended by 128th General Assembly File No. 29, HB 48, §1, eff. 7/2/2010.

Effective Date: 02-01-2002

733.27 Powers and duties of village clerk - training programs.

(A) The village clerk shall attend all meetings of the legislative authority of the village, and keep a record of its proceedings and of all rules, bylaws, resolutions, and ordinances passed or adopted, which shall be subject to the inspection of all persons interested. In case of the absence of the clerk, such legislative authority shall appoint one of its members to perform the clerk's duties.

(B) The village clerk shall attend training programs for new village clerks and annual training programs of continuing education for village clerks that are provided by the auditor of state pursuant to section [117.44](#) of the Revised Code.

Effective Date: 09-27-1996

733.28 Books and accounts - merger of offices.

The village clerk shall keep the books of the village, exhibit accurate statements of all moneys received and expended, of all the property owned by the village and the income derived therefrom, and of all taxes and assessments. The legislative authority of the village may, by majority vote, merge the duties of the clerk of the board of trustees of public affairs with those of the village clerk, allowing the village clerk such additional assistance and compensation in performing the additional duties as the legislative authority determines.

Effective Date: 10-01-1953

733.29 Seal of village clerk.

The legislative authority of a village shall provide a seal for the village clerk, in the center of which shall be the name of the village, and around the margin "Village Clerk," an impression of which seal shall be affixed to all transcripts, orders, certificates, or other papers requiring authentication.

Effective Date: 10-01-1953

733.31 [Effective 6/21/2013] Filling vacancies in appointive or elective offices.

(A) Unless otherwise provided by law, vacancies arising in appointive and elective offices of villages shall be filled by appointment by the mayor for the remainder of the unexpired term, provided that:

(1) Vacancies in the office of mayor shall be filled in the manner provided by section 733.25 of the Revised Code;

(2) Vacancies in the membership of the legislative authority shall be filled in the manner provided by section 731.43 of the Revised Code;

(3) Vacancies in the office of president pro tempore of a village legislative authority shall be filled in the manner provided by section 731.11 of the Revised Code.

In the event of a vacancy in the office of village clerk or treasurer, the mayor may appoint a person to serve as an acting officer to perform the duties of the office until a permanent officer is appointed to fill the vacancy.

(B) Unless otherwise provided by law, vacancies arising in appointive offices of cities shall be filled by appointment by the mayor for the remainder of the unexpired term.

(C) A vacancy in the office of president of the legislative authority of a city shall be filled in the same manner as provided in division (D) of this section. Vacancies in the office of mayor of a city shall be filled in the manner provided in section 733.08 of the Revised Code. Vacancies in the membership of the legislative authority of a city shall be filled in the manner provided in section 731.43 of the Revised Code.

(D) In case of the death, resignation, removal, or disability of the director of law, auditor, or treasurer of a city and such vacancy occurs more than forty days before the next general election for such office, a successor shall be elected at such election for the unexpired term unless such term expires within one year immediately following the date of such general election. In either event, the vacancy shall be filled as provided in this section and the appointee shall hold office until a successor is elected and qualified.

(1) The county central committee of the political party with which the last occupant of the office was affiliated, acting through its members who reside in the city where the vacancy occurs, shall appoint a person to hold the office and to perform the duties thereof until a successor is elected and has qualified, except that if such vacancy occurs because of the death, resignation, or inability to take the office of an officer-elect whose term has not yet begun, an appointment to take such office at the beginning of the term shall be made by the members of the central committee who reside in the city where the vacancy occurs.

(2) Not less than five nor more than forty-five days after a vacancy occurs, the county central committee, acting through its members who reside in the city where the vacancy occurs, shall meet for the purpose of making an appointment. Not less than four days before the date of the meeting the chairperson or secretary of the central committee shall send by first class mail to every member of such central committee who resides in the city where the vacancy occurs a written notice which shall state the time and place of such meeting and the purpose thereof. A majority of the members of the central committee present at such meeting may make the appointment.

(E) If the last occupant of the office or the officer-elect, as provided in division (D) of this section, was elected as an independent candidate, the mayor of the city shall make the appointment at the time the vacancy occurs.

(F) Appointments made under this section shall be certified by the appointing county central committee or by the mayor of the municipal corporation to the county board of elections and to the secretary of state. The persons so appointed and certified shall be entitled to all remuneration provided by law for the offices to which they are appointed.

(G) The mayor of the city may appoint a person to hold the city office of director of law, auditor, or treasurer as an acting officer and to perform the duties thereof between the occurrence of the vacancy and the time when the person appointed by the central committee qualifies and takes the office.

Amended by 130th General Assembly File No. 3, SB 47, §1, eff. 6/21/2013.

Amended by 129th General Assembly File No.105,SB 295, §1, eff. 8/15/2012.

Amended by 129th General Assembly File No.40,HB 194, §3 Made subject to referendum in the Nov. 6, 2012 election. The version of this section thus amended was repealed by 129th General Assembly File No.105,SB 295, §1, eff. 8/15/2012.

Amended by 128th General Assembly File No.29,HB 48, §1, eff. 7/2/2010.

733.32 Communications to legislative authority of finances and general conditions.

The mayor shall communicate to the legislative authority from time to time a statement of the finances of the municipal corporation, and such other information relating thereto and to the general condition of the affairs of such municipal corporation as he deems proper or as is required by the legislative authority.

Effective Date: 10-01-1953

733.33 Protest against excess of expenditures.

If, in the opinion of the mayor, an expenditure, authorized by the legislative authority, exceeds the revenues of the municipal corporation for the current year, he shall protest against such expenditure, and enter such protest, and the reason therefor, on the journal of the legislative authority.

Effective Date: 10-01-1953

Village Budget

Procedures for preparing and enacting the village budget are provided by Ohio Revised Code Chapter 5705, Tax Levy Law.

- A. Preparation - The annual tax budget is adopted by the village council. (Ohio Revised Code Section 5705.28)
 - 1. Preparation of the tax budget - To assist in the preparation of the tax budget, the head of each department, board, commission, and district authority entitled to participate in any appropriation or revenue of the village shall file with the mayor, before the forty-fifth day prior to the date on which the tax budget must be adopted, an estimate of contemplated revenues and expenditures for the ensuing year, in such form as is prescribed by the village council or by the Auditor of State. (Ohio Revised Code Section 705.28(C)(1))
 - 2. Purpose of tax budget - The purpose of the tax budget is to furnish information to the county budget commission in order that it may adjust tax levies to conform to the limitations of law and to fix the limitations of appropriations and expenditures by the various political subdivisions and taxing units, including villages, during the ensuing year.
 - 3. Contents of the tax budget - Ohio Revised Code Section 5705.29 requires that the tax budget present the following information, in such detail as is prescribed by the Auditor of State, unless an alternative form of budget is permitted under Ohio Revised Code Section 5705.281.
 - a. A statement of the necessary current operating expenses for the ensuing year for each department and division of the village, classified as to personal services and other expenses, and the fund from which such expenditures are to be made.
 - b. A statement of the expenditures for the ensuing fiscal year necessary for permanent improvements, exclusive of any expenses to be paid from bond issues, classified as to be improvements contemplated by the village, and the fund from which such expenditures are to be made.
 - c. The amounts required for the payment of final judgments.
 - d. A statement of the expenditures for the ensuing year necessary for any purpose for which a special levy is authorized, and the fund from which such expenditures are to be made.
 - e. Comparative statements, so far as possible, in parallel columns of corresponding items of expenditures for the current fiscal year and the two preceding fiscal years.
 - f. An estimate of receipts from sources other than general property tax during the ensuing fiscal year, which shall include an estimate of unencumbered balances at the end of the current fiscal year, and the funds to which such estimated receipts are credited.

- g. The amount each fund requires from the general property tax, which shall be the difference between the contemplated expenditure from the fund and the estimated receipts. The section of the Ohio Revised Code under which the tax is authorized shall be set forth.
 - h. The amount required for debt charges.
 - i. The estimated receipts from sources other than the tax levy for payment of such debt charges, including the proceeds of refunding bonds to be issued to refund bonds maturing in the next succeeding year.
 - j. An estimate of amounts from taxes authorized to be levied within and in excess of the ten-mill limitation, the fund to which such amounts will be credited, and the sections of the Ohio Revised Code under which each such tax is exempted from all limitations of the tax rate.
 - k. The net amount for which a tax levy shall be made, classified as to bonds authorized and issued prior to January 1, 1922, and those authorized and issued subsequent to such date, and as to what portion of the levy will be within and what is in excess of the ten-mill limitation.
4. Waiver of the tax budget - Notwithstanding Ohio Revised Code Section 5705.28, the county budget commission, by an affirmative vote of a majority of the county budget commission, including an affirmative vote by the county auditor, may waive the requirement that the village adopt a tax budget, but shall require the village to provide such information as may be required by the county budget commission to perform its duties including dividing the rates of each of the subdivision's or taxing unit's tax levies as provided under Ohio Revised Code Section 5705.04. (Ohio Revised Code Section 5705.281)

Annual operating budget - If the county budget commission waives the tax budget requirement, the village is still responsible for preparing an annual operating budget on or before July 15th of each year for the ensuing fiscal year. The operating budget shall include an estimate of receipts from all sources, a statement of all taxing unit expenses that are anticipated to occur, and the amount required for debt charges during the fiscal year. The operating budget is not required to be filed with the county auditor or the county budget commission. (Ohio Revised Code Section 5705.28(B)(2)(a))

B. Adoption and Review

- 1. Hearings and notice - Public hearings on the tax budget shall be given. Notice shall be given in at least one publication, in the official publication of the village or in a newspaper having general circulation in the village, not less than ten days prior to the date of hearing. At least two copies of the tax budget shall be filed, in the office of the village fiscal officer, for public inspection, not less than ten days prior to its adoption by village council. (Ohio Revised Code Sections 705.17 and 5705.30) Ohio Revised Code Section 5705.30 does not apply to the village for which the county budget commission has waived the requirement to adopt a tax budget under Ohio Revised Code Section 5705.281.

2. County budget commission and county auditor - Once adopted by village council, the tax budget must be submitted to the county auditor on or before July 20, unless otherwise directed by the tax commissioner. Failure to meet this deadline results in loss of an apportionment from the undivided local government fund distribution for the next calendar year. The county auditor presents the tax budget, along with information on any State levy, school levy, or other information requested, to the county budget commission, of which the county auditor is a member. The county budget commission ascertains the total amount proposed to be raised in the county for each subdivision and other taxing units, and must review and approve certain authorized tax levies before they can be enacted by the village council. (Ohio Revised Code Sections 5705.30, 5705.31, and 5705.34) The county budget commission shall adjust the estimated amounts required from general property tax for each fund, as shown by the various tax budgets, to bring the required tax levies within the limitations specified in Ohio Revised Code Chapter 5705. The commission may revise and adjust the estimate of balances and receipts from all sources for each fund. It shall determine the total appropriations that may be made from each village fund. (Ohio Revised Code Section 5705.32)

C. Enactment and Revision

1. Certification - On or before September 1, the county budget commission shall certify its final action to the village council, along with the county auditor's estimate of the rate of each tax necessary to be levied in the village and the affect on the ten-mill limitation. (Ohio Revised Code Section 5705.35)
2. Enactment - After the county budget commission has certified its action to the village, together with each tax necessary to be levied, the village council shall, by resolution, authorize the necessary tax levies and certify them to the county auditor before October 1, or at such later date as is approved by the tax commissioner. (Ohio Revised Code Sections 5705.34 and 5705.35)
3. Revision of tax budget by village council - Before the end of the calendar year, the village shall revise its budget so that contemplated expenditures from any fund during the ensuing year will not exceed the total appropriations that may be made from such fund, as determined by the county budget commission in its certification, and such revised budget shall be the basis of the annual appropriation measure. (Ohio Revised Code Section 5705.35)
4. Amended official certificate of estimated resources - On or about the first day of each year, the village fiscal officer shall certify to the county auditor the total amount from all sources available for expenditure for each fund, with any balances from the preceding year. The county budget commission, taking into consideration the balances and the revenues derived from taxation and other sources, shall revise its estimate of the amounts that will be credited to each fund from such sources, and shall certify to the village an amended official certificate of estimated resources. This amended official certificate of estimated resources shall serve as the basis of the annual appropriation ordinance. (Ohio Revised Code Section 5705.36)

- a. In certifying to the county auditor the balances that exist at the end of the year, the fiscal officer shall first deduct from such balances any funds which have been encumbered for the payment of obligations which are unliquidated and outstanding. In addition, the fiscal officer shall exclude the following;
 - i. Outstanding advances;
 - ii. Principal of non-expendable trust funds (for recording and reporting purposes these will be reflected as either permanent funds or private purpose trust funds, refer to Auditor of State Bulletin 2005-005) established under Ohio Revised Code Section 5705.131 and any additions to principal arising from sources other than the reinvestment of investment earnings arising from that fund; and
 - iii. Reserve balance accounts in accounts established under Ohio Revised Code Section 5705.13. (Ohio Revised Code Section 5705.29)
- b. At such time, the fiscal officer should also notify the county auditor of any overdrafts which exist as well as any new sources of revenue.

D. Appeal to Board of Tax Appeals

- 1. Taxpayer's right of appeal - Any village taxpayer may appeal the action of the county budget commission related to fixing uniform rates of taxation and village tax levy rates. The appeal must be written and specific, and filed with the board of tax appeals. A true copy must be filed with the tax commissioner, county auditor, and village clerk within thirty days after the county budget commission certifies its action. A \$500 filing fee is required. The board of tax appeals may modify the action of the county budget commission. (Ohio Revised Code Section 5705.341)
- 2. Village right of appeal - The village council, through its fiscal officer, may appeal any action of the county budget commission within thirty days of receipt of the official certificate of estimated resources. (Ohio Revised Code Section 5705.37)
 - a. The board of tax appeals may modify any action of the county budget commission with reference to the tax budget, the estimate of revenues and balances, or the fixing of tax rates.
 - b. The board of tax appeals may not place, outside of the ten-mill limitation, any tax authorized by law within the ten-mill limitation, or reduce any levy below any minimum levied by law.

Appropriations

Procedures for village appropriations are closely related to those for the village tax budget and are provided in Ohio Revised Code Chapter 5705.

- A. Preparation of Annual Appropriation Ordinance - The annual appropriation ordinance shall be enacted by the village council on or about January 1 each year. (Ohio Revised Code Section 5705.38(A))

1. Temporary appropriation - Until an amended official certificate of estimated resources is received, based on actual balances, village council may postpone the annual appropriation ordinance and pass a temporary appropriation ordinance to meet ordinary expenses until April 1. This shall be chargeable to the annual appropriation ordinance when it is enacted before April 1. (Ohio Revised Code Section 5705.38)
 2. Limitations - The total appropriation ordinance shall not exceed the total estimated revenue available for expenditure therefrom, as certified by the county budget commission. The appropriation ordinance is not effective until the county auditor files, with village council, a certificate that the total appropriations from each fund taken together with all other outstanding appropriations do not exceed the provisions of the amended official certificate of estimated resources of the county budget commission. (Ohio Revised Code Section 5705.39)
 3. Contingencies - An appropriation ordinance may provide an appropriation for contingencies not to exceed three percent of the total appropriation for current expenses. This may only be used for lawful purposes not reasonably foreseeable when the appropriation ordinance was enacted. (Ohio Revised Code Sections 5705.29 and 5705.40)
- B. Amendment Supplement - The appropriation ordinance may be amended or supplemented in the manner required for the original appropriation. An existing appropriation may not be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations under that appropriation. (Ohio Revised Code Section 5705.40)
- C. Reversion - At the end of each year, all unexpended balances of appropriations revert to their respective funds, subject to future appropriation, except those funds already appropriated for obligations unliquidated and outstanding. (Ohio Revised Code Section 5705.40)
- D. Funds (Ohio Revised Code Section 5705.09)
1. Required - Each village is required to establish the following funds:
 - a. General Fund;
 - b. Sinking fund whenever the village has outstanding bonds other than serial bonds;
 - c. Bond retirement fund for the retirement of serial bonds, notes, or certificates of indebtedness;
 - d. A special fund for each special levy;
 - e. A special bond fund for each bond issue;
 - f. A special fund for each class of revenue derived from a source, other than general property tax, which the law requires to be used for a particular purpose;
 - g. A special fund for each public utility operated by the village; and
 - h. A trust fund for any amount received by the village in trust (for recording and reporting purposes these will be reflected as either permanent funds or private purpose trust funds, refer to Auditor of State Bulletin 2005-005)

2. Special - The village is permitted to establish other special funds, with the approval of the Auditor of State, and may provide that money from specified sources, other than general property tax, be paid directly into such funds. (Ohio Revised Code Section 5705.12)
3. Reserves and other authorized funds are as follows:
 - a. To stabilize subdivision budgets against cyclical changes in revenues and expenditures; (Ohio Revised Code Section 5705.13)
 - b. Except as otherwise provided, for the payment of claims under a self-insurance program, if the village is permitted by law to establish such a program; and
 - c. To provide for the payment of claims under a retrospective ratings plan for workers' compensation. (Ohio Revised Code Section 5705.13)
 - d. The village, by ordinance or resolution, may establish under Ohio Revised Code Section 5705.13 (B), a special revenue fund for accumulating resources for the payment of accumulated sick leave and vacation leave to be paid upon the termination of employment or the retirement of officers and employees of the village, and for payments in lieu of using compensatory time off. The special fund may also accumulate resources for payment of salaries during any year in which the number of pays exceeds the usual and customary number of pay periods. Notwithstanding Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16, the village, by ordinance or resolutions, may transfer money to the special revenue fund from any other fund of the village from which such payments may lawfully be made. The Village, by ordinance or resolution, may rescind a special revenue fund established under Ohio Revised Code Section 5705.13. If a special revenue fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.
 - e. The Village, by ordinance or resolution, may establish under Ohio Revised Code Section 5705.13(C), a capital projects fund for accumulating resources for the acquisition, construction, or improvement of fixed assets (including motor vehicles) of the village. More than one capital projects fund may be established and may exist at any one time. The ordinance or resolution shall identify the source of the money to be used to acquire, construct, or improve the fixed assets identified in the ordinance or resolution, the amount of money to be accumulated for that purpose, the period of time over which that amount is to be accumulated, and the fixed assets the village intends to acquire, construct, or improve with the money to be accumulated in the fund. Notwithstanding Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16, the village, by ordinance or resolution, may transfer money to the capital projects fund from any other fund of the subdivision that may lawfully be used for the purpose of acquiring, constructing, or improving the fixed assets identified in the ordinance or resolution. The village shall not accumulate money in a capital projects fund for more than ten years after the ordinance or resolution establishing the fund is adopted. If the village has not entered into a contract for the acquisition, construction, or improvement of fixed assets for which money was accumulated in a fund before the end of the ten-year period, the fiscal officer of the village shall transfer all money in the fund to the fund or funds from which that money originally was transferred or the fund that originally was intended to receive the money. The village, by ordinance or resolution, may rescind a capital projects fund. If a capital projects fund is rescinded, money that has accumulated in the fund shall

be transferred to the fund or funds from which the money originally was transferred.

- f. The village may establish under Ohio Revised Code Section 5705.131, a nonexpendable trust fund(s) (for recording and reporting purposes these will be reflected as either permanent funds or private purpose trust funds, refer to Auditor of State Bulletin 2005-005) for receiving donations or contributions that the donor or contributor requires to be maintained intact. The principal of such fund may be invested, and the investment earnings on the principal shall be credited to the fund. The principal of the fund, and any additions to the principal arising from sources other than the reinvestment of investment earnings arising from the fund, shall not be considered as part of the unencumbered balance or revenue of the village under Ohio Revised Code Section 5705.35(A) or Ohio Revised Code Section 5705.36(A)(1). Only investment earnings arising from the investment of the principal or the investment of such additions to the principal may be considered an unencumbered balance or revenue of the village.
4. Distribution of revenue into funds - Ohio Revised Code Section 5705.10 provides that certain village revenues must be paid into specific funds. Revenues paid into any fund shall be used only for the purpose for which such fund is established. (Ohio Revised Code Section 5705.10)
 - a. General rule - Money derived from sources other than general property tax, unless its use is for a particular purpose prescribed by law including interest earned on the principal of any special fund, shall be paid into the general fund.
 - b. Proceeds from a special levy shall be credited to a special fund for the purpose for which the levy was made.
 - c. Proceeds from the sale of bonds, as well as any interest earned by the proceeds, shall be credited to a bond fund and used for the purpose of the bond sale. All accrued interest shall be paid into a bond retirement fund. The proceeds from the tax levied to retire the bonds shall also be paid into the bond retirement fund for the purpose of retiring the bonds and paying the interest as the bonds become due.
 - d. Proceeds from the sale of a permanent improvement shall be paid into the sinking fund, the bond retirement fund, or into a special fund for the acquisition of permanent improvements.
 - e. Proceeds from the sale of property, other than a permanent improvement shall be paid into the fund from which such property was acquired or is maintained, or if there is no such fund, into the general fund.
 - f. Money paid into any fund shall be used only for the purpose for which such fund is established. This prevents advancements of money from one fund to another if the receiving fund intends to use the money in a manner in which the lending fund could not.
 - g. Interest earned on money belonging to undivided tax funds, except as otherwise provided by law, shall be distributed pro rata to the various funds and taxing districts entitled to a distribution in the proportion which they are entitled.
 - h. Interest earned on money derived from a motor vehicle license tax or fuel tax just be paid into the fund to which the principal belongs.
 - i. Federal statutory or regulatory requirements may stipulate that interest earned on money received from the federal government be paid into the fund to which the principal belongs.

5. Transfer of funds
 - a. Proceeds of bonds - The unexpended balance in a bond fund that is no longer needed for the purpose for which such fund was created shall be transferred to the sinking fund or bond retirement fund from which the bonds are payable. This transfer requires a resolution approved by a two-thirds vote of village council. (Ohio Revised Code Section 5705.14(A))
 - b. Permanent improvement fund - The unexpended balance of a permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund. If such money is not needed in the sinking fund or bond retirement fund, then it may be transferred to a special fund for the acquisition of permanent improvements or, with the approval of the court of common pleas, to the general fund. These transfers require a two-thirds vote of village council. (Ohio Revised Code Section 5705.14(B))
 - c. Bond retirement fund - The unexpended balance of a sinking fund or bond retirement fund may be transferred to any other fund by a two-thirds vote of village council and approval of the court of common pleas. (Ohio Revised Code Section 5705.14(C))
 - d. The unexpended balances of special funds, other than improvement funds, established under Ohio Revised Code Section 5705.12, or division (D), (F), or (G) of Ohio Revised Code Section 5705.09, after all obligations within the fund have been met, may be transferred to the general fund or sinking fund or bond retirement fund by a resolution affirmed by a two-thirds vote of council. (Ohio Revised Code Section 5705.14(D))
 - e. General fund - Money may be transferred from the general fund to any other fund, by resolution and a majority vote of village council. (Ohio Revised Code Section 5705.14(E))
 - f. Funds not allowed to be transferred: (Ohio Revised Code Section 5705.15)
 1. Proceeds on the balances of loans;
 2. Proceeds on the balances of bond issues;
 3. Proceeds of special levies for the payment of loans or bond issues;
 4. Proceeds on the balances of funds derived from excise taxes levied by law for a particular purpose;
 5. Proceeds on the balances of license fees imposed by law for a particular purpose.
 - g. Pursuant to Ohio Revised Code Section 5705.15, all other possible fund transfers that are not otherwise prohibited by law are allowed if council approves a resolution declaring the necessity for transfer and approval is received from the county court of common pleas and the tax commissioner as provided in Ohio Revised Code Section 5705.16.
6. Allocation of interest among funds
 - a. General rule - Interest shall be paid into the general fund.

- b. Exceptions:
 - 1. Custodial funds;;
 - 2. Funds not belonging to the village and of which the fiscal officer is action as ex-officio treasurer;
 - 3. Accrued interest on the sale of bonds shall go to a bond retirement fund; and
 - 4. Interest earned on funds which the law prescribes for a particular purpose, such as monies derived from fees, excises, or license taxes related to registration, operation, or use of vehicle on public highways, or to fuel used for propelling such vehicles;

Expenditures

- A. Restrictions - Appropriations from each fund may be used only for the purposes for which such fund is established and shall not exceed the total of the estimated revenues available. (Ohio Revised Code Section 5705.39)
- B. Procedural Requirements
 - 1. Warrants – Expenditures may only be made by a proper warrant drawn against as appropriate fund. (Ohio Revised Code Section 5705.41 (C))
 - 2. Certification of Fiscal Officer – No orders or contracts involving the expenditure of money are to be made unless there is a signed certificate of the fiscal officer that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. (Ohio Revised Code Section 5705.41 (D)(1)). The following exceptions to this basic requirement are provided by State law:
 - a. Then and now certificate – This exception provides that, if the fiscal officer can certify that both at the time the contract or order was made (then) and at the time that the fiscal officer is completing the certification (now), sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the village council can authorize the drawing of a warrant. The village council has thirty days from the receipt of such certificate to approve payment by ordinance or resolution. Amounts of less than \$3,000 may be paid by the fiscal officer without such affirmation of village council upon completion of the “then and now” certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by village council. (Ohio Revised Code Section 5705.41(D)(1)).
 - b. Continuing contracts to be performed in whole or in part in an ensuing year – Where a continuing contract is to be performed in whole or in part in an ensuing years, only the amount required to meet those amounts in the year in which the contract is made need to be certified. (1987 Opinion Attorney General 87-069 and Ohio Revised Code Section 5705.41(D))
 - c. Per unit contracts – Where contracts are entered into on a per unit basis, only the amount estimated to become due in the current year need be certified (1987 Attorney General 87-069)

- d. Contract or lease running beyond the termination of the year end – Pursuant to Ohio Revised Code Section 5705.44, if a contract or lease runs beyond the termination of the year in which it is made, only the amount of the obligation maturing in the current year need be certified. The remaining amount is a fixed charge required to be provided for the subsequent year’s appropriations.
 - e. Blanket –Fiscal officers may prepare “blanket” certificates not to exceed amounts determined by the legislative authority against any specific line items account not to exceed beyond the current years. The Blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation
 - f. Super blanket- The village may also make expenditures and contracts for specific line-item appropriations in a specified fund of any amount upon certification of the fiscal officer for most professional services, fuel, oil, food items, roadway materials, utilities, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.
- C. Liability for Unlawful Expenditures - Any officer, employee, or other person who unlawfully expends or authorizes the expenditure of public funds shall be personally liable for the full amount paid from those funds. The chief legal officer is required to enforce this liability in the name of the village, and may be forced to do so by any taxpayer. (Ohio Revised Code Section 5705.45) The use of public funds to purchase alcohol will be considered arbitrary and incorrect and will be cited by the Auditor of States’ Office. (refer to Auditor of State Bulletin 2003-005) (1982 Op. Atty. Gen. No. 82-006)
- D. Special Provisions
- 1. Federal funds - Although federal grants or loans for public works projects are deemed appropriated for such projects, the funds should be formally appropriated through the village budget process before expenditures may be approved from such funds. (Ohio Revised Code Section 5705.42)
 - 2. Payrolls - Expenditures may be made for current payrolls from an appropriation for that purpose, but only when the position and compensation of the employees have been determined prior. Total expenditures for payroll during the first half of the fiscal year shall not exceed six-tenths of the total yearly appropriation, unless village council waives that limitation by a three-fourths majority. A reason must be stated in the resolution waiving such limitation. (Ohio Revised Code Section 5705.46)

VI. Delegation of Authority to Set Appropriations

The legislative body of a local government may not delegate its authority to establish appropriations. The appropriation process is a function of the legislative authority that must be performed by those specific individuals elected to fulfill that responsibility. However, other officials of the local government may be given the authority to allocate or re-allocate funds within a legally adopted appropriation.

Village Officer's Handbook

APPENDIX B - 1

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 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		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								
Bond Retirement Fund								
Police Pension Fund								
Fire Pension Fund								
TOTAL								

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

GENERAL FUND	For		For		Current Year		Budget Year	
	Actual		Actual		Estimated For		Estimated For	
General Fund — Receipts								
Intergovernmental Revenue								
Federal Aid or Grants								
State Aid Health Subsidy								
State Aid, Other								
Local Government Operating Contracts								
Other (Explain)								
Revenue Charges For Public Services								
General Government Fees								
Garbage & Refuse Collection & Disposal								
Parking Fees								
Recreation Programs								
Hospital								
Cemetery								
Other (Explain)								
Fines, Costs & Forfeitures								
Court Costs								
Court Fines								
Court Forfeitures								
Licenses, Permits & Inspections								
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)								
General Fund — Receipts								
Other Revenue								
Sale of Assets								
Interest								
Rental Income								
Premium on Investments Sold								
Other (Explain)								
Non-Revenue								
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								
General Fund — Disbursements								
Security of Persons and Property								
Police Law Enforcement								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Traffic Control								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Animal Control								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Fire Prevention & Inspection								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Civil Defense								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Police & Fire Communications								
Personal Services								
Other Operation & Maintenance								

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

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								
Total								

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						
Total						

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							
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 Commissioners _____

APPENDIX B-2

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

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Village Officer's Handbook

APPENDIX B - 2

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 Anywhere _____:

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2014, 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 1/1/2014	Taxes	Other Sources	Total
Governmental Fund Types				
General	15,000	10,000	20,000	45,000
Special Revenue	7,500	0	5,000	12,500
Debt Service				
Capital Projects				
Proprietary Fund Types				
Enterprise	20,000	0	60,000	80,000
Internal Service				
Fiduciary Fund Types				
Expendable Trust				
Nonexpendable Trust				
Agency				
Total	42,500	10,000	85,000	137,500

Signed: _____

Budget Commission

Fund Types	Unencumbered Balance 1/1/2014	Taxes	Other Sources	Total
Governmental Fund Types				
General Fund				
General	15,000	10,000	20,000	45,000
Special Revenue Funds				
Street Maintenance and Repair	5,000	0	4,625	9,625
State Highway Improvement	2,500	0	375	2,875
Special Assessment				
Total Special Revenue Funds	7,500	0	5,000	12,500
Debt Service Funds				
General Obligation Bond				
Special Assessment Bond Retirement				
Total Debt Service Funds				
Capital Project Funds				

Fund Types	Unencumbered Balance 1/1/2014	Taxes	Other Sources	Total
Total Capital Project Funds				
Proprietary Fund Types				
Enterprise Funds				
Water	10,000	0	30,000	40,000
Sewer	10,000	0	30,000	40,000
Total Enterprise Funds	20,000	0	60,000	80,000
Internal Service Funds				
Total Internal Service Funds				
Fiduciary Fund Types				
Expendable Trust Funds				
Total Expendable Trust Funds				
Nonexpendable Trust Funds				
Total Nonexpendable Trust Funds				
Agency Funds				
Total Agency Funds				
Total - All Funds	42,500	10,000	85,000	137,500

APPENDIX B-3

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

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Village Officer's Handbook

APPENDIX B - 3

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

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.

Fund Types	Cash Balance 12/31/2013	Encumbrances 12/31/2013	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	15,000	0	0	15,000	30,000	45,000
Special Revenue	7,500	0	0	7,500	5,000	12,500
Debt Service						
Capital Projects						
Proprietary Fund Types						
Enterprise	20,000	0	0	20,000	60,000	80,000
Internal Service						
Fiduciary Fund Types						
Expendable Trust						
Nonexpendable Trust						
Agency						
Total All Funds	42,500	0	0	42,500	95,000	137,500

Fund Types	Cash Balance 12/31/2013	Encumbrances 12/31/2013	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						
General	15,000	0	0	15,000	30,000	45,000
Special Revenue Fund						
Street Maintenance and Repair	5,000	0	0	5,000	4,625	9,625
State Highway Improvement	2,500	0	0	2,500	375	2,875
Special Assessment						
Total Special Revenue Funds	7,500	0	0	7,500	5,000	12,500
Debt Service						
General Obligation Bond						
Special Assessment Bond Retirement						

Fund Types	Cash Balance 12/31/2013	Encumbrances 12/31/2013	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Total Debt Service						
Capital Project Funds						
Total Capital Project Funds						
Proprietary Fund Types						
Enterprise Funds						
Water	10,000	0	0	10,000	30,000	40,000
Sewer	10,000	0	0	10,000	30,000	40,000
Total Enterprise Funds	20,000	0	0	20,000	60,000	80,000
Internal Service						

Fund Types	Cash Balance 12/31/2013	Encumbrances 12/31/2013	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Total Internal Service Funds						
Fiduciary Fund Types						
Trust & Agency						
Total Trust & Agency Funds	42,500	0	0	42,500	95,000	137,500
Total - All Funds						

APPENDIX B-4

ANNUAL APPROPRIATION ORDINANCE

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Village Officer's Handbook

APPENDIX B - 4

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 Anywhere
Ordinance No. _____**

An Ordinance to make appropriations for Current Expenses and other Expenditures of the Village of Anywhere, State of Ohio, during the fiscal year ending December 31, 2014.

Section 1. BE IT ORDAINED by the Council for the Village of Anywhere, State of Ohio, that, to provide for the expenditures of the Village of Anywhere during the year ending December 31, 2014, 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	_____	5,000
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Police Law Enforcement		_____ 5,000
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	_____	5,000
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total Street Lighting		_____ 5,000
	Total Program 100 – Security of Persons and Property		_____ 10,000

**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	<u>1,000</u>	
	200 Fringe Benefits	<u>500</u>	
	300 Contractual Services	<u>250</u>	
	400 Supplies and Materials	<u>250</u>	
	500 Capital Outlay	<u> </u>	
	Total Mayor and Administrative Offices		<u>2,000</u>
1000-715	Legislative Activities (Council)		
	100 Personal Services	<u>1,000</u>	
	200 Fringe Benefits	<u> </u>	
	300 Contractual Services	<u> </u>	
	400 Supplies and Materials	<u> </u>	
	500 Capital Outlay	<u> </u>	
	Total Legislative Activities (Council)		<u>1,000</u>
1000-720	Mayor's Court		
	100 Personal Services	<u> </u>	
	200 Fringe Benefits	<u> </u>	
	300 Contractual Services	<u> </u>	
	400 Supplies and Materials	<u> </u>	
	500 Capital Outlay	<u> </u>	
	Total Mayor's Court		<u> </u>
1000-725	Clerk Treasurer		
	100 Personal Services	<u>4,000</u>	
	200 Fringe Benefits	<u>1,000</u>	
	300 Contractual Services	<u>2,000</u>	
	400 Supplies and Materials	<u>1,000</u>	
	500 Capital Outlay	<u> </u>	
	Total Clerk Treasurer		<u>8,000</u>
1000-730	Land and Buildings		
	100 Personal Services	<u> </u>	
	200 Fringe Benefits	<u> </u>	
	300 Contractual Services	<u> </u>	
	400 Supplies and Materials	<u> </u>	
	500 Capital Outlay	<u> </u>	
	Total Land and Buildings		<u> </u>

**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 Transfer-Out		_____
Total Program 900 – Other Financing Sources			_____

Section 3. That there be appropriated from the GENERAL FUND 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	_____ 21,000
---	--------------

**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	2,500	
	200 Fringe Benefits	1,000	
	300 Contractual Services	400	
	400 Supplies and Materials	500	
	500 Capital Outlay	_____	
	Total Street Maintenance and Repair		4,400
Total for 2011 - Street Construction, Maintenance, and Repair Fund			4,400

2021 State Highway Improvement Fund

Program 600 – Transportation

2021-610	Street Construction and Reconstruction		
	100 Personal Services	_____	
	200 Fringe Benefits	_____	
	300 Contractual Services	375	
	400 Supplies and Materials	_____	
	500 Capital Outlay	_____	
	Total State Highway Fund		375
Total for 2021 - State Highway Improvement Fund			375

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 _____ 4,775

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	Billings								
	100 Personal Services				1,000				
	200 Fringe Benefits				500				
	300 Contractual Services								
	400 Supplies and Materials				1,500				
	500 Capital Outlay								
	Total Billings							3,000	

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 (Water Treatment Plant)		
100	Personal Services	<u>5,000</u>	
200	Fringe Benefits	<u>2,000</u>	
300	Contractual Services	<u>9,000</u>	
400	Supplies and Materials	<u>10,000</u>	
500	Capital Outlay	<u> </u>	
	Total Pumping		<u>26,000</u>
5101-539	Other		
100	Personal Services	<u> </u>	
200	Fringe Benefits	<u> </u>	
300	Contractual Services	<u> </u>	
400	Supplies and Materials	<u> </u>	
500	Capital Outlay	<u> </u>	
	Total Other		<u> </u>
	Total for 5101 – Water Fund Appropriation		<u>29,000</u>
	5201 Sanitary Sewer Fund		
	Program 540 – Basic Utility Services		
5201-541	Office		
100	Personal Services	<u> </u>	
200	Fringe Benefits	<u> </u>	
300	Contractual Services	<u> </u>	
400	Supplies and Materials	<u> </u>	
500	Capital Outlay	<u> </u>	
	Total Office		<u> </u>
5201-542	Billings		
100	Personal Services	<u>1,000</u>	
200	Fringe Benefits	<u>500</u>	
300	Contractual Services	<u> </u>	
400	Supplies and Materials	<u>1,500</u>	
500	Capital Outlay	<u> </u>	
	Total Billings		<u>3,000</u>
5201-543	Pumping (Wastewater Treatment Plant)		
100	Personal Services	<u>5,000</u>	
200	Fringe Benefits	<u>2,000</u>	
300	Contractual Services	<u>9,000</u>	
400	Supplies and Materials	<u>10,000</u>	
500	Capital Outlay	<u> </u>	
	Total Pumping		<u>26,000</u>

**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			<u>29,000</u>
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			<u>58,000</u>

**Annual Appropriation Ordinance
(continued)**

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

6101 Fund Name _____ (Specify)

6101 _____ (Specify)

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	_____
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Grand Total <u>TRUST AND AGENCY FUNDS</u> Appropriation	_____
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TOTAL ALL APPROPRIATIONS	_____ <u>83,775</u>
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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 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

APPENDIX C-1

CALENDAR FOR VILLAGE OFFICERS

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Village Officer's Handbook

APPENDIX C

Calendar for Village Officers

JANUARY

- 1st: New Year's Day is a legal holiday.
- The fiscal year of the village begins.
- The term of village council members begins.
- The term of village mayor begins.
- The term of village treasurer begins unless an appointed office passed by ordinance.
- The annual term of each member of the volunteer firemen's dependents board begins.
- Financial statement sent by village clerk to county auditor.
- Annual appropriation measure.
- Report of payroll changes during month to OPERS.
- OPERS standard report form and remittance of contributions.
- 15th: Monthly financial reports due from village officers and departments.
- Mayor pays all fines, forfeitures, and costs collected into village treasury.
- 3rd Monday: Martin Luther King Day is a legal holiday.
- 1st Meeting: Mayor's monthly report of money received.
- Mayor's report on village affairs.
- Treasurer's report on village finances.
- President pro tempore of village council elected.

Village Officer's Handbook

APPENDIX C

FEBRUARY

- 1st: Report of payroll changes during month to OPERS.
OPERS standard report form and remittance of contributions.
- 1st Monday: Monthly financial reports due from village officers and departments.
Mayor pays all fines, forfeitures, and costs collected into village treasury.
- 3rd Monday: President's Day is a legal holiday.
- 1st Meeting: Mayor's monthly report of money received.
- 60 Days after Year End: The annual financial report must be received by the Auditor of State.

MARCH

- 1st: Report of payroll changes during month to OPERS.
OPERS standard report form and remittance of contributions.
- 1st Monday: Annual meeting of health district advisory council.
Apportionment of boundary line roads for maintenance.
Monthly financial reports due from village officers and departments.
Mayor pays all fines, forfeitures, and costs collected into village treasury.
- 1st Meeting: Mayor's monthly report of money received.

Village Officer's Handbook

APPENDIX C

APRIL

1st: The term of office of the village clerk or clerk/treasurer begins unless an appointed office passed by ordinance.

Report of payroll changes during month to OPERS.

OPERS standard report form and remittance of contributions.

Annual appropriation measure due if operating under a temporary budget.

1st Monday: Monthly financial reports due from village officers and departments.

Mayor pays all fines, forfeitures, and costs collected into village treasury.

1st Meeting: Mayor's monthly report of money received.

MAY

1st: Report of payroll changes during month to OPERS.

OPERS standard report form and remittance of contributions.

31st: Deadline for head of department to submit estimate of contemplated revenues and expenditures for ensuing fiscal year.

1st Monday: Village clerk to certify to village council the amount necessary for the payment of final judgments.

Monthly financial reports due from village officers and departments.

Mayor pays all fines, forfeitures, and costs collected into village treasury.

Last Monday: Memorial Day is a legal holiday.

Village Officer's Handbook

APPENDIX C

1st Meeting: Mayor's monthly report of money received.

JUNE

1st: Report of payroll changes during month to OPERS.

OPERS standard report form and remittance of contributions.

1st to 20th: Destruction of noxious weeds growing along highways.

1st Monday: Monthly financial reports due from village officers and departments.

Mayor pays all fines, forfeitures, and costs collected into village treasury.

1st Meeting: Mayor's monthly report of money received.

JULY

1st: Report of payroll changes during month to OPERS.

OPERS standard report form and remittance of contributions.

4th: Independence Day is a legal holiday.

5th: Deadline for filing two copies of tax budget with village clerk, and giving public notice of the required hearing.

14th: Deadline for OPERS board to file statements of village obligation for ensuing fiscal year with village mayor, for inclusion in tax budget.

15th: Deadline for adoption of tax budget.

20th: Deadline for submission of tax budget to county auditor.

Village Officer's Handbook

APPENDIX C

1st Monday: Monthly financial reports due from village officers and departments.
Mayor pays all fines, forfeitures, and costs collected into village treasury.

1st Meeting: Mayor's monthly report of money received.

AUGUST

1st: Report of payroll changes during month to OPERS.
OPERS standard report form and remittance of contributions.

1st to 20th: Destruction of noxious weeds growing along highways.

1st Monday: County budget commission hearing.
Monthly financial reports due from village officers and departments.
Mayor pays all fines, forfeitures, and costs collected into village treasury.

1st Meeting: Mayor's monthly report of money received.

SEPTEMBER

1st: Report of payroll changes during month to OPERS.
OPERS standard report form and remittance of contributions.
County budget commission action certified to village council.

1st to 20th: Destruction of noxious weeds growing along highways.

30th: Deadline for certification of tax levies to county auditor.

Village Officer's Handbook

APPENDIX C

1st Monday: Labor Day is a legal holiday.

Monthly financial reports due from village officers and departments.

Mayor pays all fines, forfeitures, and costs collected into village treasury.

2nd Monday: Deadline for village clerk to certify assessments to county auditor.

1st Meeting: Mayor's monthly report of money received.

OCTOBER

1st: Report of payroll changes during month to OPERS.

OPERS standard report form and remittance of contributions.

1st Monday: Monthly financial reports due from village officers and departments.

Mayor pays all fines, forfeitures, and costs collected into village treasury.

2nd Monday: Columbus Day is a legal holiday.

1st Meeting: Mayor's monthly report of money received.

NOVEMBER

1st: Report of payroll changes during month to OPERS.

OPERS standard report form and remittance of contributions.

11th: Veterans Day is a legal holiday.

Village Officer's Handbook

APPENDIX C

1st Monday: Monthly financial reports due from village officers and departments.
Mayor pays all fines, forfeitures, and costs collected into village treasury.

1st Tuesday
after
1st Monday: General election of village officers.

4th Thursday: Thanksgiving Day is a legal holiday.

1st Meeting: Mayor's monthly report of money received.

DECEMBER

1st: Report of payroll changes during month to OPERS.
OPERS standard report form and remittance of contributions.

25th: Christmas Day is a legal holiday.

31st: Deadline for village to amend tax budget to conform with amended official certificate of estimated resources made by the county budget commission.

Village clerk audits village accounts.

End of fiscal year.

1st Monday: Monthly financial reports due from village officers and departments.
Mayor pays all fines, forfeitures, and costs collected into village treasury.

1st Meeting: Mayor's monthly report of money received.

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APPENDIX D-1

OHIO AUDITOR OF STATE GENERAL INFORMATION

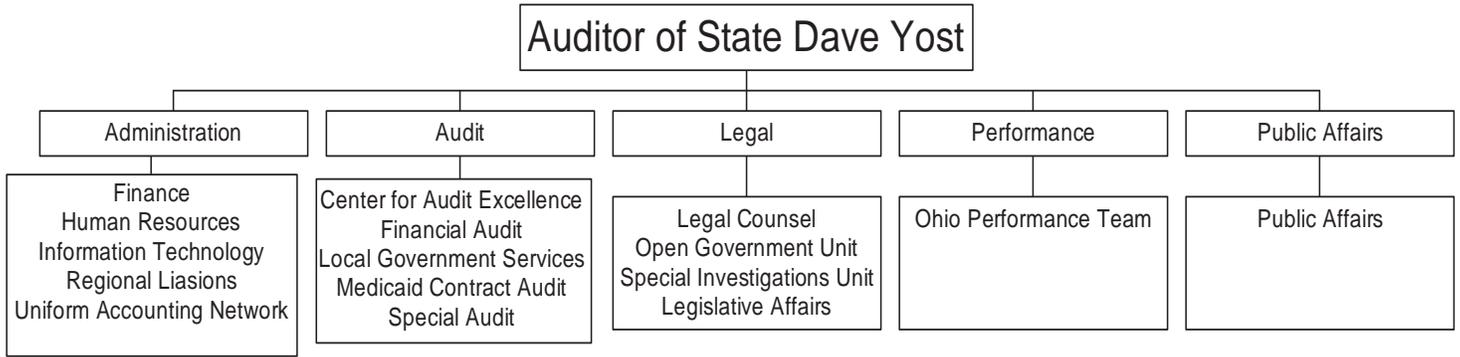
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ORGANIZATIONAL CHART



AUDITOR OF STATE - GENERAL INFORMATION

ADMINISTRATION DIVISION

The **Administration Division** is the managing arm of the Ohio Auditor of State's Office. The Chief of Staff heads the division and reports directly to the Auditor of State. This division is responsible for the day-to-day management and policy decisions of the office.

Information Technology develops and maintains the technology of the Auditor of State's Office. Because many Auditor of State employees regularly work at off-site client locations, they rely on convenient, timely access to the office's computer network.

The **Uniform Accounting Network (UAN)** is housed within the Information Technology Section, which is led by the Chief Information Officer. UAN provides townships, villages, and libraries with a complete computer system (hardware and software), along with training and support. UAN's accounting, payroll, and ancillary (cemetery and inventory tracking) applications help to reduce the time necessary for entities to process accounting transactions and maintain the related accounting records. UAN also fosters timely and useful information for the governing body. Currently, about 75 percent of the state's more than 1,300 townships are using UAN, as are more than 400 villages and libraries.

ADMINISTRATION DIVISION CONTACTS

Toll Free	(800) 282-0370
Fax	(614) 466-4490
Chief of Staff	Brenda Rinehart brinehart@ohioauditor.gov
Deputy Chief of Staff	Tony Tanner ttanner@ohioauditor.gov
Director of Regional Liaisons	Kevin Servick kwservick@ohioauditor.gov
Chief Information Officer	David Potts dbpotts@ohioauditor.gov
Chief Financial Officer	William Collier wmcollier@ohioauditor.gov
Director of Personnel	Cindy Sovell-Klein csovell-klein@ohioauditor.gov
Director of Uniform Accounting Network	Tim Moloney tpmoloney@ohioauditor.gov
UAN Support Line	(800) 833-8261
UAN e-mail support	UAN_Support@ohioauditor.gov

AUDITOR OF STATE - GENERAL INFORMATION

AUDIT DIVISION

The Auditor of State is the constitutional officer responsible for auditing all public offices in Ohio, including cities, villages, schools, universities, counties, and townships, as well as state agencies, boards, and commissions.

The office strives, through financial audits of public and quasi-public entities, to ensure that public funds are spent appropriately and lawfully, in accordance with state and local law. The Audit Division is managed by the chief deputy auditor, who reports directly to the Auditor of State. It is made up of several smaller sections such as the Financial Audit Group, the Medicaid/Contract Audit Section, the Special Audit Section, and the Center for Audit Excellence.

The Auditor of State's Office employs more than 600 auditors located in eight regional offices in addition to the main office in Columbus: Akron/Canton, Athens, Cincinnati, Columbus, Cleveland, Dayton, Toledo, and Youngstown. Additionally, the State Region, located in Columbus, audits state agencies, boards, and commissions. Each Regional Office is managed by a Chief Auditor who oversees the audits performed by the office within their region.

The **Special Audit Section** reviews allegations of public corruption and abuse of public funds by public officials which potentially constitute a violation of either criminal or civil law. This group works with the Legal Division and the Special Investigation Unit to help prosecute those who use public funds for personal gain.

The **Center for Audit Excellence** is made up of the office's Quality Assurance Section, Accounting and Auditing Support Section, Audit Administration Section, and Training Section. These sections develop auditing standards based on current laws and guidelines and ensure that Auditor of State employees are up-to-date on these standards. This group also ensures that Auditor of State audits are performed in a manner that complies with all auditing standards. Additionally, this section provides financial management training sessions for local officials.

The **Medicaid/Contract Audit Group** focuses its audit work on Medicaid providers; compliance audits of county agencies under interagency agreements with the Ohio Department of Job and Family Services and the Ohio Department of Developmental Disabilities; and program audits aimed at assessing the efficiency and effectiveness of state programs such as child support enforcement, home health care, nursing homes, and food stamps.

The **Financial Audit Group** is responsible for conducting financial audits of all public and quasi-public entities as required under Ohio law. Generally, the Auditor of State's office is required to perform these financial audits at least once every two fiscal years. The office must review the methods, accuracy, and legality of the accounts, financial reports, records, files, and reports of public entities. The Financial Audit Group also determines if the entity has complied with the law, rules, ordinances, and orders pertaining to the office. The Financial Audit Group staff is headquartered out of the eight regional offices but spends most of its time in the field at local audit sites.

AUDITOR OF STATE - GENERAL INFORMATION

AUDIT DIVISION CONTACTS

Toll Free..... (800) 282-0370
Fax..... (614) 466-4490

Chief Deputy Auditor..... Robert Hinkle
rrhinkle@ohioauditor.gov

Assistant Chief Deputy Auditor..... Leanna Abele
lmabele@ohioauditor.gov

Assistant Chief Deputy Auditor..... Marnie Carlisle
macarlisle@ohioauditor.gov

Chief Auditor, Special Audit Section..... Kevin Saionzkowski
kmsaionzkowski@ohioauditor.gov

Director of Professional Standards..... Fred Kruse
frkruse@ohioauditor.gov

Chief Auditor, Center for Audit Excellence..... W. Brad Blake
wbbleake@ohioauditor.gov

Chief Auditor, Medicaid/Contract Audit Section..... Charles Brown
chbrown@ohioauditor.gov

Chief Auditor, State Region/ISA..... Deborah Liddil
dliddil@ohioauditor.gov

AUDITOR OF STATE - GENERAL INFORMATION

REGIONAL OFFICES:

Regional Office	Chief Auditor	Counties Served	Phone
Akron/Canton	Daniel Stuetzer djstuetzer@ohioauditor.gov	Ashland, Coshocton, Holmes, Medina, Richland, Stark, Summit, Tuscarawas, Wayne	(800) 443-9272
Athens/SE Ohio	Charles Barga cfbarga@ohioauditor.gov	Athens, Belmont, Gallia, Guernsey, Hocking, Jackson, Lawrence, Meigs, Monroe, Morgan, Muskingum, Noble, Perry, Pike, Scioto, Vinton, Washington	(800) 441-1389
Cincinnati	Loren Crisp lcrisp@ohioauditor.gov	Adams, Brown, Butler, Clermont, Clinton, Fayette, Hamilton, Highland, Preble, Warren	(800) 368-7419
Cleveland	Carol-Ann Schindel caschindel@ohioauditor.gov	Cuyahoga, Geauga, Lake, Lorain	(800) 626-2297
Columbus	Mark Long mllong@ohioauditor.gov	Crawford, Delaware, Fairfield, Franklin, Knox, Licking, Madison, Marion, Morrow, Pickaway, Ross, Union, Wyandot	(800) 443-9275
Dayton	Mike Botkin mabotkin@ohioauditor.gov	Allen, Auglaize, Champaign, Clark, Darke, Greene, Hardin, Logan, Mercer, Miami, Montgomery, Shelby, Van Wert	(800) 443-9274
Toledo	Gregory Glick glglick@ohioauditor.gov	Defiance, Erie, Fulton, Hancock, Henry, Huron, Lucas, Ottawa, Paulding, Putnam, Sandusky, Seneca, Williams, Wood	(800) 443-9276
Youngstown	Joey Jones jjones@ohioauditor.gov	Ashtabula, Carroll, Columbiana, Harrison, Jefferson, Mahoning, Portage, Trumbull	(800) 443-9271

AUDITOR OF STATE - GENERAL INFORMATION

LOCAL GOVERNMENT SERVICES SECTION

The **Local Government Services Section (LGS)** serves as a consulting and fiscal advisory group to all governmental agencies and subdivisions. The section provides an array of services including, but not limited to, financial forecasts, GAAP conversion assistance, annual financial report processing, record reconstruction and reconciliation, fiscal caution, watch, or emergency assistance, and financial management training for elected officials. Publications such as accounting manuals and policy bulletins are distributed to assist local governments in performing their duties and to keep them up to date on their legal requirements.

LOCAL GOVERNMENT SERVICES CONTACTS

Chief of Local Government Services..... Unice S. Smith
ussmith@ohioauditor.gov
1-800-345-2519 (Columbus)
1-800-626-2297 (Cleveland)

Assistant Chief of Local Government Services.....David B. Thompson
dbthompson@ohioauditor.gov
1-800-345-2519 (Columbus)
1-800-368-7419 (Cincinnati)

LOCAL GOVERNMENT SERVICES REGIONAL CONTACT INFORMATION:

Toll Free (for all regional contacts).....**1-800-345-2519**

LGS Regional Staff	Chief Project Manager	Counties Served
Northeast	Nita Hendryx nrhendryx@ohioauditor.gov	Ashland, Ashtabula, Carroll, Columbiana, Coshocton, Cuyahoga, Erie, Geauga, Harrison, Holmes, Huron, Knox, Lake, Lorain, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull, Tuscarawas, Wayne
Northwest	Belinda Miller blmiller@ohioauditor.gov	Allen, Auglaize, Champaign, Crawford, Defiance, Delaware, Fulton, Hancock, Hardin, Henry, Logan, Lucas, Marion, Mercer, Morrow, Ottawa, Paulding, Putnam, Sandusky, Seneca, Union, Van Wert, Williams, Wood, Wyandot
Southeast	Robert Burlenski raburlenski@ohioauditor.gov	Athens, Belmont, Fairfield, Gallia, Guernsey, Hocking, Jackson, Jefferson, Lawrence, Licking, Meigs, Monroe, Morgan, Muskingum, Noble, Perry, Vinton, Washington
Southwest	April Davis acdavis@ohioauditor.gov	Adams, Brown, Butler, Clark, Clermont, Clinton, Darke, Fayette, Franklin, Greene, Hamilton, Highland, Madison, Miami, Montgomery, Pickaway, Pike, Preble, Ross, Scioto, Shelby, Warren.
Special Projects	Becky Mullins bjmullins@ohioauditor.gov	Administrative projects and support to regions

AUDITOR OF STATE - GENERAL INFORMATION

OHIO PERFORMANCE TEAM

The **Ohio Performance Team** focuses on economy, efficiency, and effectiveness in public-sector entities. Performance audits can help identify areas of inefficiency or low effectiveness and provide recommendations for corrective action.

The **State Performance Audit Section** was created upon the signing of Senate Bill 4 on April 5, 2011, and requires that the Auditor of State’s office conduct performance audits of state agencies to streamline agency operations and ensure optimal use of tax dollars. This section seeks to develop recommendations for state agencies that provide detailed steps toward improving performance - steps that can generate real change within the organization and offer clear benefits for the ultimate customer - the taxpayer.

The **Local Government Performance Audit Section** identifies and helps correct inefficient managerial operations and waste of taxpayer dollars within Ohio’s local governments. By statute, the Auditor is authorized to conduct a performance audit for any school district or local government deemed to be in fiscal caution (school districts only), fiscal watch, or fiscal emergency. Moreover, the Auditor of State is authorized to conduct performance audits of state or local entities upon request. These audit results help entities in fiscal distress improve the cost-effectiveness of operations and resolve their financial difficulties.

Ohio Performance Team Director Dan Cecil
dacecil@ohioauditor.gov
1-800-282-0370

AUDITOR OF STATE - GENERAL INFORMATION

LEGAL DIVISION

The Auditor of State's **Legal Division** is primarily responsible for providing legal advice to field auditors, assisting in determinations of whether or not the entity being audited is complying with all applicable laws. The legal staff can also help public offices comply with state and federal requirements. Such information can be found in bulletins, informal opinions, and at Auditor of State conferences. The Legal Division also provides continuing education to elected officials and government employees through specific training programs and conferences on government issues.

The **Special Investigation Unit** investigates and assists in the prosecution of those who use public funds for personal gain. The Chief Legal Counsel and the Chief of Investigations work closely with the Special Audit Section in an effort to aggressively pursue fraud and public corruption.

The **Open Government Unit** serves local officials by providing training and resources to help them better understand their obligations under the Ohio Public Records Act and the Ohio Open Meetings Act. Public officials are required to attend this training during their term in office. The Deputy Chief Counsel and a full-time paralegal serve as the office's experts on public records and open meetings. At the request of local officials, the office offers training seminars and other educational resources on the Sunshine Laws.

The **Legislative Affairs** section serves as the primary point of contact between the Auditor of State and the Ohio General Assembly. The section assists in the development and communication of policy positions of the Auditor. The section tracks legislation introduced and pending in the General Assembly, provides information and receives feedback from the appropriate sections of the office, ensures that the Auditor and the Executive Staff are informed of relevant legislative issues, and advocates for or against legislation when appropriate. Lastly, it serves as the point of contact for legislators and other interested parties who would like the office to take a position on legislation.

AUDITOR OF STATE - GENERAL INFORMATION

LEGAL DIVISION CONTACTS

Toll Free..... (800) 282-0370
Fax.....614) 466-4333

Chief Legal Counsel.....Robert Cupp
RRCupp@ohioauditor.gov

**Deputy Legal Counsel
Cleveland Region** Brendan Inscho
BMInscho@ohioauditor.gov
(614) 995-4760

**Deputy Legal Counsel
Akron/Canton Region
Youngstown Region**..... Maxwell W. Gerwin
MWGerwin@ohioauditor.gov
(614) 466-6227

**Deputy Legal Counsel
Athens Region
Cincinnati Region**..... James S. Harding
JSHarding@ohioauditor.gov
(614) 644-9430

**Deputy Legal Counsel
Columbus Region
State Region**Stephanie Mingo Miles
SMMiles@ohioauditor.gov
(614) 466-5239

**Deputy Legal Counsel
Dayton Region
Toledo Region**Michael D. Press
MDPress@ohioauditor.gov
(614) 466-5407

**Deputy Legal Counsel
Open Government Unit**.....Cory Haydocy
CAHaydocy@ohioauditor.gov
(614) 644-8986

Legislative Affairs Director.....Alyson Miles
ACMiles@ohioauditor.gov
(614) 466-8193

AUDITOR OF STATE - GENERAL INFORMATION

PUBLIC AFFAIRS DIVISION

The Public Affairs division is responsible for coordinating media relations and external relations.

The **Public Affairs** division provides the Auditor of State and each section with strategic public relations and media relations services, supported by a range of communication, education, and marketing tools. This section is responsible for conveying key messages in support of the Auditor’s strategic priorities. It monitors all audits and investigations prior to release in order to evaluate potential newsworthiness and anticipate public relations issues/opportunities. Section staff members prepare briefings, write press releases, assist with writing and editing of other executive communications, respond to crisis-communications situations, and play key roles in fulfilling goals of the Auditor of State’s strategic plan.

PUBLIC AFFAIRS CONTACTS

General Media Enquiries... (614) 644-1111

Public Affairs Director & Press SecretaryCarrie Bartunek
csbartunek@ohioauditor.gov
(614) 728-7198