



Dave Yost
Auditor of State



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The Budgetary Process – Ohio Budgetary Law

Presented by: Local Government Services Section

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Objectives

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



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Trustees Role in the Budgetary Process

Taxes

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

Appropriations

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



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Trustees Role in Budgetary Process

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



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Trustees Role in Budgetary Process

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



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Fiscal Officer's Role in Budgetary Process

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



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Budgetary Documents

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



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Definitions

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



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Definitions

Estimated resources – the estimated receipts the township expects to receive during the year plus the unencumbered/unreserved fund balance from the prior year.

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

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



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Tax Budget

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

Tax Budget Hearing

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

Tax Budget Hearing

Assumes adoption on July 15

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

Content of the Tax Budget

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



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Tax Budget

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



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Waiver of the Tax Budget

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



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Estimated Resources

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

Certificate of Year-end Balances

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

Official and Amended Certificates

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

Reasons to Amend the Official or Amended Official Certificate

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

Reasons to Amend the Official or Amended Official Certificate

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

Reasons to Amend the Official or Amended Official Certificate

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

Budgetary Compliance/Limitation

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

Appropriations Measurers

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

What is an appropriation?

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

Appropriations Measurers

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

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Budgetary Compliance/Limitations

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

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Legal Level of Control

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

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Legal Level of Control

- Example of fund level
 - General xxx,xxx
 - Street/Gas Tax xxx,xxx
 - State Highway/MVL xxx,xxx
 - Water xxx,xxx
 - Sewer xxx,xxx
 - Total appropriations xxx,xxx

Legal Level of Control

- Example of fund and program/activity level
 - General Fund
 - Police operations xxx,xxx
 - Fire operations xxx,xxx
 - Street lighting xxx,xxx
 - General Government
 - Mayor's office xxx,xxx
 - Auditor xxx,xxx
 - Treasurer xxx,xxx
 - Total General Fund xxx,xxx

Legal Level of Control

- Example - fund department/activity, and major object level
 - General fund
 - Police operations
 - Personal services xxx,xxx
 - All other expenditures xxx,xxx
 - Fire operations
 - Personal services xxx,xxx
 - All other expenditures xxx,xxx

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

Legal Level of Control

- Example - fund department/activity, and major object level (Generally matches up with appropriation/expenditure reports)
 - General Fund
 - Police operations xxx,xxx
 - Salaries and wages xxx,xxx
 - Employee benefits xxx,xxx
 - Contractual services xxx,xxx
 - Materials and supplies xxx,xxx
 - Other xxx,xxx
 - Capital outlay xxx,xxx
 - Total Police operations xxx,xxx

Legal Level of Control

- Example - fund department/activity, and all objects
 - General Fund
 - Police operations
 - Personal services
 - » Regular salaries and wages xxx,xxx
 - » Overtime xxx,xxx
 - Employee benefits
 - » Employer retirement xxx,xxx
 - » Health insurance xxx,xxx
 - » Workers' compensation xxx,xxx
 - Contractual services
 - » Utilities xxx,xxx
 - » Liability insurance xxx,xxx
 - Total Police operations xxx,xxx

What legal level should be used?

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

Legal Level of Control

- Statutory appropriation level
 - Section 5705.38(C), Revised Code, appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services.
 - Implies salaries and other as the minimum level to be appropriated for each office, department, and division

Recording/Posting of the Budget

- Ohio Administrative Code, Section 117-2-02(C)(1)
 - All local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.
 - Estimated receipts posted to the accounting system should equal the estimated receipts on the certificate of estimated resources.
 - Appropriations posted to the accounting system should equal the sum of the annual appropriation measurer and all supplemental appropriation measurers.

Monitoring of the Budget

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

Monitoring of the Budget

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

Monitoring of the Budget

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

Certification of the Fiscal Officer

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

Certification of the Fiscal Officer

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

Sample language agreed to by AOS Legal Division

Certification of the Fiscal Officer

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

Sample language agreed to by AOS Legal Division

Certification of the Fiscal Officer

- Then and now certification states:
 - It is hereby certified that both at the time of the making of this contract or order and at the date of the execution of this certification, the amount of \$ _____ was appropriated for such contract or order and is in the treasury or in the process of collection to the credit of the _____ fund free from any previous encumbrances.

Sample language agreed to by AOS Legal Division

Certification of the Fiscal Officer

- Use of purchase orders
 - Section 117-2-02(C)(2), Ohio Administrative Code, states, “Purchase orders should be used to approve purchase commitments and to encumber funds against the applicable appropriation account(s), as required by section 5705.41 (D) of the Revised Code. Purchase orders are not effective unless the fiscal officer’s certificate is attached. The certificate should be attached at the time a commitment to purchase goods or services is made.”

“Standard” Purchase Order

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

Blanket Purchase Order

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

Super Blanket Purchase Order

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

Super Blanket Purchase Order

- May be used for:
 - the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision or contracting authority;
 - fuel oil, gasoline, food items, roadway materials, and utilities;
 - any purchases exempt from competitive bidding under section [125.04](#) of the Revised Code; and,
 - any other specific expenditure that is a recurring and reasonably predictable operating expense.

Transfers

- Transfers are permanent movements of money.
- Appendix II, page II-49
- ORC sections 5705.14 and 5705.15
- ORC 5705.16 is a different type of transfer.
- Transfers must be budgeted for / appropriated.

Advances

- Basically, one fund “loans” another fund money expecting it to be returned at a later date.
- Appendix II, page II-49
- If it is determined that an advance will not be repaid, the advance must be forgiven by the Board of Trustees.

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GUIDELINES FOR PREPARING BUDGETS

<u>WHEN</u>	<u>WHO</u>	<u>WHAT</u>
1. March or early April	Taxing Authority Or Chief Executive	Should instruct the head of each department, board or commission to prepare an estimate of contemplated revenue and expenditures for the ensuing fiscal year and file the same with him before June 1 st , pursuant to the provisions of O.R.C. 5705.28.
2. First Monday in May	The Fiscal Officer	Shall certify to the taxing authority the amount necessary to provide for the payment of final judgements. O.R.C. 5705.08.
3. June 1 st	Department Heads, Boards, Commissions	Shall file with the taxing authority or executive officer their respective estimates of contemplated revenue and expenditures for the ensuing fiscal year. O.R.C. 5705.28.
4. June 15 th	The Fiscal Officer Or Executive Officer	Should present a budget in its tentative form to the taxing authority for its consideration and study.
5. Ten days before its adoption	Board of Trustees	Shall file two copies of the budget in the office of the fiscal officer for public inspection and provide for at least one public hearing thereon. O.R.C. 5705.30.
6. Ten days prior to the date of the public hearing	Board of Trustees	Shall cause public notice to be given of such hearing by at least one publication in the official publication or in a newspaper of general circulation in the taxing district. O.R.C. 5705.30.

GUIDELINES FOR PREPARING BUDGETS

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| 7. | July 15 th | Board of Trustees | Shall adopt a tax budget for the next succeeding fiscal year. O.R.C. 5705.28. |
| 8. | July 20 th in each year, or at such later time as prescribed by the tax commissioner | Board of Trustees | After adopting the budget shall submit the same to the county auditor, who shall place in the filing date stamp thereon. The auditor shall thereafter permit no one to amend such budget by either adding to it or deleting. |

NOTE:

The following language has been added to O.R.C. 5705.30 to deny any share in the undivided local government fund to any subdivision if the budget has not been filed before July 20th, unless one of the exceptions provided in the statutes applies:

“Any subdivision that fails to submit its budget to the County Auditor on or before the twentieth day of July, unless the tax commissioner on or before the twentieth day of July prescribes a later date for submission of the budget by that subdivision, shall not receive an apportionment from the undivided local government fund distribution for the ensuing calendar year, unless upon review of the matter the commissioner determines that the budget was adopted by the subdivision on or before the fifteenth day of July, but was not submitted to the County Auditor by the twentieth day of July or the later time prescribed by the tax commissioner because of ministerial error by the subdivision or its officers, employees, or other representatives”.

- | | | | |
|----|------------------------|--------------------------|---|
| 9. | First Monday in August | County Budget Commission | Shall consist of three members, the County Auditor, the County Treasurer, and the County Prosecuting Attorney. The commission shall meet at the office of the County Auditor in each county on the first Monday in August, annually, and shall complete its work on or before the first day of September annually, unless for good cause the tax commissioner extends the time for completing its work. O.R.C. 5705.27. |
| | | County Auditor | Shall be secretary of the commission and shall keep full and accurate record of all proceedings. O.R.C. 5705.27. |

GUIDELINES FOR PREPARING BUDGETS

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|-----|--|--------------------------|---|
| 10. | First Monday in August or time as extended by the Tax Commissioner | County Auditor | At the meeting shall present to the budget commission the annual budget submitted to him, together with an estimate of the amount of any state levy, the rate of any school tax levy as previously determined and such other information as required by the commission or prescribed by the tax commissioner. O.R.C. 5705.31. |
| | | County Budget Commission | At the August meeting shall perform the following duties:

A) Examine all budgets. O.R.C. 5705.31.

B) Ascertain the total amount to be raised in the County for the purpose of each subdivision or other taxing unit therein. O.R.C. 5705.31.

C) Approve all levies in excess of the ten mill limitation, all levies for debt charges not provided for by levies in excess of the ten mill limitation, and if debt charges are omitted, the commission shall include them. O.R.C. 5705.31.

D) Ascertain and approve firemen's pension fund and police relief fund levies. (O.R.C. 741.09 - 741.40), minimum guaranteed levies, O.R.C. 5705.31, Par. D, and general health district levies. (O.R.C. 3709.28) O.R.C. 5705.31.

E) Shall revise and adjust the estimate of balances and receipts from all sources to each fund and shall determine the total appropriation that may be made there from. O.R.C. 5705.32. |

GUIDELINES FOR PREPARING BUDGETS

F) May fix the amount of proceeds of classified property taxes, collected within the county, to be distributed to each board of public library trustees under O.R.C. 5705.28 board of township park commissioners, municipal corporation and county. O.R.C. 5705.32.

G) Before the final determination of the amount to be allotted to each subdivision from any source, the commission shall permit representatives of each subdivision and of each board of public library trustees to appear before it to explain its financial needs. O.R.C. 5705.32.

The pertinent part of O.R.C. 5747.51 (B) reads as follows:

“The commission after extending to the representative of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local government fund needed by and to be apportioned to each subdivision for current operation expenses, as shown in the tax budget of the subdivision”. O.R.C. 5747.51 (B).

11. When Revision of the budget is complete

County Budget Commission

On or before the first day of September shall certify its action to the taxing authority in the form of a summary known as the “official certificate of estimated resources” attached to the copy of the budget returned to the taxing authority. O.R.C. 5705.34 and 5705.35.

GUIDELINES FOR PREPARING BUDGETS

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|-----|---|-------------------|--|
| 12. | When Revision of the budget is complete | County Auditor | Furnishes each taxing authority with an estimate of the rate of each tax necessary to be levied. O.R.C. 5705.34. |
| 13. | Upon Receipt of the "Official Certificate of Estimated Resources" | Board of Trustees | <p>Has several alternatives at this point. They may:</p> <p>A) Accept the budget commission's decision and certify the levy to the county auditor by October 1st, unless extended by the tax commissioner. O.R.C. 5705.34.</p> <p>B) Appeal any action to the Board of Tax Appeals within 30 days after receipt of an official certificate or notice through the fiscal officer or the clerk in the case of a library board. The finding of the board shall be substituted for the findings of the budget commission O.R.C. 5705.37.</p> <p>C) If revenues available are insufficient, reduce their proposed expenditures in accordance with the anticipated revenues.</p> <p style="text-align: center;">Or</p> <p>Adopt a resolution to levy an additional tax to be certified to the board of elections, not less than 60 days before the election upon which it will be voted. O.R.C. 5705.19.</p> <p>If levy is approved and the resolution specified that such additional tax is to be placed upon the tax list of the current year, the taxing authority, after certification of the board of elections, shall make the levy and certify it to the County Auditor, who shall extend it on the tax list for collection. O.R.C. 5705.25.</p> |

GUIDELINES FOR PREPARING BUDGETS

14.	After results of elections are fully canvassed	Budget Commission	Revised action on budget of subdivision on whose behalf the tax is levied. O.R.C. 5705.34.
15.	On or about January 1 st	Fiscal Officer	<p>Certify to the County Auditor on or before January 1st the amount available for expenditures in each fund in the tax budget, with year-end balance. O.R.C. 5705.36.</p> <p>Unexpended balances at year-end for unliquidated obligations may not be included in amount available for expenditure in subsequent fiscal year. O.R.C. 5705.40.</p>
16.	On or about January 1 st	Budget Commission	Revise estimate of resources and certify to taxing authority. O.R.C. 5705.36.
17.	On or about January 1 st	Board of Trustees	Appropriation measure to be adopted. O.R.C. 5705.38.
18.	Not later than April 1 st	Board of Trustees	Permanent appropriation to be adopted. In form prescribed by the bureau. O.R.C. 5705.38.
19.	In adoption of appropriations	Auditor; Board of Trustees	<p>A) Appropriations may not exceed certified estimated resources.</p> <p>B) Appropriations not effective until auditor files with appropriating authority certificate that total appropriations do not exceed amended official certificate.</p> <p>C) Appropriations from fund shall be made only for purpose for which fund was established. O.R.C. 5705.39.</p>

GUIDELINES FOR PREPARING BUDGETS

- | | | |
|--------------------------------|---|---|
| 20. In amending appropriations | Board of Trustees;
Budget Commission | A) Amended appropriations may not be reduced below the amount to cover unliquidated and outstanding contracts or obligations certified against appropriation.

B) Intra-Fund transfers(amended appropriations) require taxing authority approval. O.R.C. 5705.40.

C) Supplemental appropriations due to new or unexpected revenues require amended official certificate of estimated resources from budget commission to reflect such revenue. O.R.C. 5705.36. |
|--------------------------------|---|---|

TAX BUDGET

Township of _____,
 _____ County, Ohio,
 _____, _____
 (date)

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

To the Auditor of said County:

The following Budget for the fiscal year beginning January 1, _____, has been adopted by the Board of Trustees of _____, and is herewith submitted for consideration of the County Budget Commission.
 Township Fiscal officer _____

SCHEDULE A

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

COUNTY AUDITOR'S ESTIMATED TAX VALUATION \$ _____

FUND	FOR TOWNSHIP USE		FOR BUDGET COMMISSION USE				FOR COUNTY AUDITOR'S USE	
	Total Amount Requested (Per Tax Budget)	Amount Approved By Budget Commission Inside 10 Mill Limit	Amount Approved By Budget Commission Outside 10 Mill Limit		County Auditor's Estimate of Tax Rate To Be Levied		Inside 10 Mill Limit	Outside 10 Mill Limit
							Column I	Column II
General Fund								
Road and Bridge Fund								
Fire District Fund								
Sinking Fund								
Permanent Improvement Fund								
Trust 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 c REVENUES								
BALANCE JANUARY 1ST								
TAXES REVENUES:								
Taxes - Real Estate								
Taxes - Personal Property								
Taxes - Other								
CHARGES FOR SERVICES								
LICENSES, PERMITS AND FEES								
FINES AND FORFEITURES								
INTERGOVERNMENTAL RECEIPTS:								
Local Government Distribution								
Estate Tax								
RHPE								
SPECIAL ASSESSMENTS								
INTEREST								
OTHER REVENUE								
TOTAL REVENUES								
TOTAL REVENUES AND BALANCE								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
GENERAL FUND - EXPENDITURES								
GENERAL GOVERNMENT:								
Personal Services								
Other								
PUBLIC SAFETY:								
Personal Services								
Other								
PUBLIC WORKS:								
Personal Services								
Other								
HEALTH:								
Personal Services								
Other								
HUMAN SERVICES:								
Personal Services								
Other								
CONSERVATION/ RECREATION:								
Personal Services								
Other								
MISCELLANEOUS:								
Personal Services								
Other								
CAPITAL OUTLAY:								
Personal Services								
Other								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
GENERAL FUND - OTHER FINANCING SOURCES & USES								
OTHER FINANCING SOURCES & USES:								
Proceeds of Bonds								
Proceeds of Notes								
Transfers In								
Advances In								
Other Financing Sources								
Transfers Out								
Advances Out								
Contingencies								
Other Financing Uses								
TOTAL OTHER FINANCING SOURCES & USES								
BALANCE DECEMBER 31,								
Less: Encumbrances								
UNENCUMBERED BALANCE DECEMBER 31,								

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								
Road and Bridge								
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 Township of _____, for the fiscal year beginning January 1, _____.

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

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

Date _____ Budget Commission

COUNTY AUDITOR'S ESTIMATE
TAX LEVIES AND RATES FOR _____, IN TOWNSHIP
TAX VALUATION \$

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									
Municipality									
Other									
Total									

**CERTIFICATE OF
YEAR END BALANCES**

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

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

To the County Auditor of said County:

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

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Reserve Balance Accounts	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Governmental Fund Types							
General Fund							
Special Revenue							
Debt Service							
Capital Projects							
Permanent							
Proprietary Fund Types							
Enterprise							
Internal Service							
Fiduciary Fund Type							
Private Purpose Trust							
Total All Funds (Excluding Agency)							

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

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

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Reserve Balance Accounts	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Permanent Fund Types							
4951-4999 Permanent Funds							
Total Permanent Funds							
Proprietary Fund Types							
Enterprise Funds							
5001-5999 Enterprise Funds							
Total Enterprise Funds							
Internal Service Funds							
6001-6999 Internal Service Funds							
Total Internal Service Funds							
Fiduciary Funds							
9751-9999 Private Purpose Trust Funds							
Total Fiduciary Funds							
Total All Funds (Excluding Agency)							

**AMENDED OFFICIAL
CERTIFICATE OF
ESTIMATED
RESOURCES**

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

To the Trustee of the Township of _____:

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

Fund Types	Unencumbered Balance	Taxes	Other Sources	Total
	1/1/_____			
Governmental Fund Types				
General				
Special Revenue				
Debt Service				
Capital Projects				
Permanent				
Proprietary Fund Types				
Enterprise				
Internal Service				
Fiduciary Fund Types				
Private Purpose Trust				
Total (Excluding Agency)				

Signed: _____

Budget Commission

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

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Total Internal Service Funds				
Fiduciary Fund Types				
Private Purpose Trust Funds				
Total Private Purpose Trust Funds				
Total - All Funds (Excluding Agency)				

ANNUAL APPROPRIATIONS

TOWNSHIP ANNUAL APPROPRIATION RESOLUTION

The Board of Trustees of _____ Township, in _____ County, Ohio,
met in _____ session on the _____ day of _____, 20____, at the office of _____
with the following members present:

_____ moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Trustees of _____ Township, _____
County, Ohio, that to provide for the current expenses and other expenditures of said Board of Trustees,
during the fiscal year ending December 31, 20 _____, the following sums be and the same are hereby set
aside and appropriated for the several purposes for which expenditures are to be made for and during said
fiscal year, as follows, viz:

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

Adopted _____, 20

Township Fiscal Officer

TOWNSHIP ANNUAL APPROPRIATIONS

GENERAL FUND

General Government

Administrative

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

Townhalls, Memorial Buildings and Grounds

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

Zoning

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

Other

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

TOTAL GENERAL GOVERNMENT

\$0.00

That there be appropriated for PUBLIC SAFETY:

Public Safety

Police Protection

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

Fire Protection

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

Emergency Medical Services

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

Civil Defense

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

Other

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

TOTAL PUBLIC SAFETY

\$0.00

That there be appropriated for PUBLIC WORKS:

Public Works

Lighting

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

Sanitary Dumps

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

Highways

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

Other

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

TOTAL PUBLIC WORKS

\$0.00

That there be appropriated for HEALTH:

Health

Cemeteries

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

Health Districts

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

Underground Storage Tanks

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

Other

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

TOTAL HEALTH

\$0.00

That there be appropriated for HUMAN SERVICES:

Human Services

Human Services

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

Other

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

TOTAL HUMAN SERVICES

\$0.00

That there be appropriated for CONSERVATION-RECREATION:

Conservation - Recreation

Parks and Recreation

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

Other

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

TOTAL CONSERVATION - RECREATION

\$0.00

That there be appropriated for MISCELLANEOUS:

Miscellaneous

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

TOTAL MISCELLANEOUS

\$0.00

That there be appropriated for CAPITAL OUTLAY:

Capital Outlay

Land	\$	_____
Buildings	\$	_____
Improvement of Sites	\$	_____
Machinery, Equipment and Furniture	\$	_____
Motor Vehicles	\$	_____
Other Capital Outlay	\$	_____

TOTAL CAPITAL OUTLAY

\$0.00

That there be appropriated for DEBT SERVICE:

Debt Service

Principal Payments - Bonds	\$	_____
Principal Payments - Notes	\$	_____
Interest Payments	\$	_____
Fiscal Changes	\$	_____

TOTAL DEBT SERVICE

\$0.00

That there be appropriated for OTHER FINANCING USES:

Other Financing Uses

Operating Transfers Out	\$	_____
Advances Out	\$	_____
Contingencies	\$	_____
Other Financing Uses	\$	_____

TOTAL OTHER FINANCING USES

\$0.00

TOTAL GENERAL FUND

\$0.00

_____ FUND

General Government

Administrative

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

Townhalls, Memorial Buildings and Grounds

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

Zoning

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

Other

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

TOTAL GENERAL GOVERNMENT

\$0.00

That there be appropriated for PUBLIC SAFETY:

Public Safety

Police Protection

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

Fire Protection

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

Emergency Medical Services

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

Civil Defense

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

Other

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

TOTAL PUBLIC SAFETY

\$0.00

That there be appropriated for PUBLIC WORKS:

Public Works

Lighting

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

Sanitary Dumps

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

Highways

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

Other

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

TOTAL PUBLIC WORKS

\$0.00

That there be appropriated for HEALTH:

Health

Cemeteries

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

Health Districts

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

Underground Storage Tanks

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

Other

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

TOTAL HEALTH

\$0.00

That there be appropriated for HUMAN SERVICES:

Human Services

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

Other

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

TOTAL HUMAN SERVICES

\$0.00

That there be appropriated for CONSERVATION-RECREATION:

Conservation - Recreation

Parks and Recreation

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

Other

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

TOTAL CONSERVATION - RECREATION

\$0.00

That there be appropriated for MISCELLANEOUS:

Miscellaneous

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

TOTAL MISCELLANEOUS

\$0.00

That there be appropriated for CAPITAL OUTLAY:

Capital Outlay

Land	\$	_____
Buildings	\$	_____
Improvement of Sites	\$	_____
Machinery, Equipment and Furniture	\$	_____
Motor Vehicles	\$	_____
Other Capital Outlay	\$	_____

TOTAL CAPITAL OUTLAY

\$0.00

That there be appropriated for DEBT SERVICE:

Debt Service

Principal Payments - Bonds	\$	_____
Principal Payments - Notes	\$	_____
Interest Payments	\$	_____
Fiscal Changes	\$	_____

TOTAL DEBT SERVICE

\$0.00

That there be appropriated for OTHER FINANCING USES:

Other Financing Uses

Operating Transfers Out	\$	_____
Advances Out	\$	_____
Contingencies	\$	_____
Other Financing Uses	\$	_____

TOTAL OTHER FINANCING USES

\$0.00

TOTAL _____ FUND

\$0.00

GRAND TOTAL OF ANNUAL APPROPRIATIONS FOR ALL FUNDS

\$0.00

THE STATE OF OHIO, _____ COUNTY,

I, _____ Township Fiscal Officer of

_____ Township, in

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

WITNESS my signature, this _____ day of _____, 20_____.
