

Ohio Auditor of State

Basic Accounting for Townships

Presented by:
Christopher S. McKee
LGS Assistant Project Manager
Justin W. Sloan
LGS Assistant Project Manager

1

Course Objective

- To give an overview of the different transactions, processes, forms, and requirements relating to your job as fiscal officer

2

Budgetary

The budgetary process is prescribed by provisions of the Ohio Revised Code

The budgetary process involves planning the goals of the Township and the actions that need to be taken to achieve the goals

The fiscal officer monitors compliance with Ohio budgetary law

3

Components of the Budgetary Process

- Tax Budget or Alternative Method
- Official Certificate of Estimated Resources
- Certificate of Total Amount From All Sources Available for Expenditures, and Balances
- Amended Official Certificate of Estimated Resources
- Appropriation Resolution

4

The Tax Budget

Overview

- Purpose of the tax budget
- The tax budget sets limitations
- The tax budget is a planning tool
- Financial needs are included in the tax budget
- Available resources/revenues are included
- Section 5705.29 of the O.R.C. lists specific information to be included in the tax budget

5

The Tax Budget

Overview (continued)

- The tax budget provides detailed information on revenues and expenditures for the general fund
- The tax budget provides summary information on revenues and expenditures for all other funds receiving property taxes
- Funds not receiving property taxes are reported in a summary format with revenues, expenditures, and estimated beginning balances
- Schedules are presented for permanent improvements, judgments and tax levies/debt

6

The Tax Budget

Alternative Method

- Section 5705.281 of the O.R.C. allows the County Budget Commission to waive filing a tax budget
- The County Budget Commission must adopt an alternative method or formula basis
- All information required by the County Budget Commission must be provided by the date specified

7

The Tax Budget

Estimated Tax Rates

- After submission, the tax budget or alternative is reviewed by the County Budget Commission
- On or before September 1st, the County Budget Commission returns an Official Certificate of estimated Resources and estimated tax rates
- If dissatisfied, the fiscal officer, on behalf of the trustees, can appeal to the board of tax appeals within 30 days
- If satisfied, a resolution authorizing the tax levies should be certified to the county auditor by October 1st.

8

The Tax Budget

Important Dates

- The tax budget should be adopted by July 15th.
- A hearing must be given with a 10 day notice
- After being adopted, the tax budget must be submitted to the County Auditor by July 20th

9

Official Certificate of Estimated Resources

- The September 1st date may be extended by the tax commissioner for a good cause
- Prior to December 31st, the Township must revise the tax budget so that expenditures do not exceed estimated revenue
- The official certificate of estimated resources is based on information in the tax budget
- It includes estimated unencumbered fund balances and estimated revenues for each fund

10

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

- The certificate of total amount from all sources available for expenditures, and balances must be filed with the county auditor on or about January 1st
- It certifies the actual unencumbered fund balances and estimated revenues for each fund (not including any reserve accounts)
- The first page is a summary of all funds by fund type and the remaining pages identify the individual funds
- The form shows cash balances at December 31st, encumbrances, advances not repaid, carryover balances available for appropriations, total estimated revenues from all sources and total carryover balances plus estimated revenues

11

Amended Official Certificate of Estimated Resources

- The amended official certificate of estimated resources will be returned after filing the certificate of total amount from all sources available for expenditures, and balances
- Remember to post estimated revenues to the system (or to your receipt ledger, if manual)
- Section 5705.36 of the O.R.C. requires that this form will be revised to include actual fund balances at December 31st and any revisions to estimated revenues

12

Amended Official Certificate of Estimated Resources

3 Primary Reasons to Request an Amended Certificate

- It is determined that revenues to be collected will be greater or less than the amount included in the previous amended certificate of estimated resources
- It is determined that revenues to be collected will be greater than previously estimated and it is intended to appropriate and expend the excess revenue
- It is determined that revenues to be collected will be less than previously estimated and this deficiency will reduce available resources below the current level of appropriations

13

Appropriation Resolution

- Section 5705.38 of the O.R.C. states that the Township must adopt an appropriation measure on or about the first day of the year
- A temporary appropriation measure may be passed for the period of January 1st through March 31st
- The permanent annual appropriation measure must be passed by April 1st for the period January 1st through December 31st.

14

Appropriation Resolution

The appropriation process is a function of the legislative authority of the local government and cannot be delegated

- The Township must have appropriations adopted to legally spend money
- The appropriations are not legal until the resources are certified by the County Auditor
- The appropriation resolution may be amended during the year only by a resolution approved by the Trustees
- Remember to post appropriations to the system (or to the appropriations ledger, if manual)

15

Legal Level of Control

- Statutory appropriation level
 - Section 5705.38(C), Revised Code
 - This implies “personal services” and “other” as the minimum level to be appropriated for each office, department, and division
- Do not change appropriations in the system (at or above your legal level of control) unless approved by Trustees

16

Legal Level of Control

- Annual Appropriation Resolution
Example Township
- General Fund
 - General Government
 - Administrative
 - Personal Services \$25,000
 - Other \$15,000
- Public Safety
 - Police Protection
 - Personal Services \$50,000
 - Other \$150,000
- Capital Outlay
 - Personal Services \$0
 - Other -\$60,000
- Total General Fund \$300,000

17

Lapsing of Appropriations

- The unencumbered balance of each appropriation reverts to its respective fund and is available for future appropriations
- The encumbered appropriation balance (carry over purchase orders) is carried forward and is not reappropriated

18

Appropriation Ledger

- Additional information on the Appropriation Ledger, and examples, can be found on pages II-37 through II-42 (Appendix II) of the Ohio Township Handbook

19

Encumbrances

- Commitments for the expenditure of monies are recorded as the equivalent of expenditures on the budgetary basis
- This reserves the portion of the applicable appropriation and maintains legal compliance

20

Other Budgetary Issues

- When short-term notes mature, a new note is often used to pay off the old note
- When this occurs, the payment of the principal on the old note and the proceeds of the new note is required to be budgeted
- The transaction should not be recorded "net"

21

Other Budgetary Issues

- Property taxes should be posted gross....not net
- The property tax revenue (before the county auditor deductions) should be recorded in total
- The county auditor deductions should be posted separately as expenditures

22

Other Budgetary Issues

In term pay increases

In term pay increases are prohibited by Ohio law.

Senate Bill 296 (132nd General Assembly) provided for an increase in Fiscal Officer and Trustee pay.

This increase is only applicable to those elected or appointed on or after January 1, 2019

See pages A-15 and A-32 of the Ohio Township Handbook

23

Trustees Compensation, Amount Per Day

Township Budget	2017	2018	2019 (1.75% increase)
\$250,000 or less	\$40.41	\$40.41	\$41.12
\$250,000.01 – 500,000	\$46.80	\$46.80	\$47.62
\$500,000.01 – 750,000	\$49.63	\$49.63	\$50.50
\$750,000.01 – 1,500,000	\$56.71	\$56.71	\$57.70
\$1,500,000.01 – 3,500,000	\$62.39	\$62.39	\$63.48
\$3,500,000.01 – 6,000,000	\$68.06	\$68.06	\$69.25
\$6,000,000.01 – 10,000,000	\$88.19	\$88.19	\$89.73
Greater than \$10,000,000	\$113.38	\$113.38	\$115.36

24

Fiscal Officer Compensation Annual Salary

Township Budget	2107	2018	2019 (1.75% increase)
\$250,000 or less	\$10,918	\$10,918	\$11,109
\$250,000.01 – 500,000	\$14,039	\$14,039	\$14,285
\$500,000.01 – 750,000	\$15,597	\$15,597	\$15,870
\$750,000.01 – 1,500,000	\$18,717	\$18,717	\$19,045
\$1,500,000.01 – 3,500,000	\$21,836	\$21,836	\$22,218
\$3,500,000.01 – 6,000,000	\$23,396	\$23,396	\$23,805
\$6,000,000.01 –	\$26,852	\$26,852	\$27,322
Greater than \$10,000,000	\$31,064	\$31,064	\$31,608

25

Budgets and Appropriations

Questions and Answers

Appendix III of the Ohio Township Handbook contains guidelines for preparing budgets and sample documents.

26

Receipts

- Receiving money

27

Receipts

- All money received by the local entity is to be receipted in by the use of a receipt or a "pay-in"
- Money from another department is given to the fiscal officer with a receipt
- The fiscal officer posts the receipt to the system which generates a system receipt

28

Receipts

- The receipt or pay-in should include:
 - Receipt number
 - Total amount received
 - Date money was received
 - Payer
 - Reason for receipt
 - Fund to which revenue is to be credited
 - Receipt code
 - Fiscal Officer's signature

29

Receipts

- The original receipt should be given to the person making the payment (if in person)
- Any source documents should be kept with the system receipts on file

30

Receipts

- Depositing receipts
 - Receipts should be deposited daily
 - Trustees may approve a policy to allow up to three days between receipt of money to deposit (see ORC 9.38)
 - Deposit tickets should include the receipt numbers included in the deposit

31

Receipts

- Enter receipt information into the system
 - Date of the pay-in
 - Source of funds
 - Purpose
 - Amount received for this specific code
- Update amount yet to be received for this code
- Print receipt report at the end of each month from the system

Additional information, and examples, of receipts and the receipt journal can be found on pages II-13 through II-22 (Appendix II) of the Ohio Township Handbook

32

How does the township buy something???



33

Birth of a Purchase Order

- An employee who needs to make a purchase fills out a requisition
- The requisition should be approved by the department head before being given to the fiscal officer
- If fiscal officer deems the funds and appropriations are available, the purchase order is created

34

Purchase Orders

- Certification of availability of funds prior to the obligation of funds
 - Purchase orders
 - Exceptions
- Payment of invoices after receipt of goods or services
- Required by Administrative Rule 117

35

Purchase Orders

- Purchase Orders
 - Regular
 - Blanket
 - Super Blanket
- Exceptions
 - Then and Now Certificate

36

Purchase Orders

- Regular Purchase Order
 - Specific Item, specific price, specific vendor
 - Specific line item in the budget
 - No limit on amount
 - Signed by fiscal officer

37

Purchase Orders

- Blanket Purchase Order
 - Trustees must, by resolution, set a dollar amount above which blanket POs may not exceed
 - Use when the vendor, price, or quantity is open ended or not known
 - An amount, not exceeding the amount limiting blanket POs voted on by the Trustees, must be included on the purchase order
 - Only one blanket PO can be open against any appropriation account
 - Does not extend past the end of the year
 - Signed by the fiscal officer

38

Purchase Orders

- Super Blanket Purchase Order
 - Can only be for the following specific uses
 - Professional Services
 - Goods
 - Utilities
 - Any purchases exempt from competitive bidding under Section 125.04 of the Revised Code
 - Any other specific expenditure that is a recurring and reasonably predictable operating expense

39

Purchase Orders

- Then and Now Certificate
 - If there were unencumbered appropriations at the time of purchase (then) and there are currently (now) unencumbered appropriations
 - If the amount is less than \$3,000, the fiscal officer may authorize the expenditure
 - If the amount is greater than \$3,000, the Trustees must pass a resolution authorizing the expenditure
 - Resolution must be passed within 30 days of receipt of the fiscal officer's certification
 - Should be the exception, rather than the rule

40

Purchase Orders

- If funds were not or are not available at the time of purchase, a then and now cannot be issued
- If funds were and are available, issuing a then and now purchase order is at the discretion of the fiscal officer
- Without a purchase order the purchaser is responsible for the cost of the item – they just made a donation to the township!

41

Purchase Orders

- Other Exception
 - Trustees may pass a resolution authorizing officers and employees to incur obligations of no more than \$2,500, which subsequently has to be approved by a formal resolution of the Trustees

42

Purchase Orders

- Three copies of Purchase Orders
 - One copy to the individual initiating the purchase order
 - One copy kept in purchase number order
 - To be used to post to the appropriation ledger
 - One copy attached to the voucher and vendor invoice

43

Purchase Orders

- Additional information and examples on Purchase Orders can be found on pages II-24 through II-30 (Appendix II) of the Ohio Township Handbook.

44

Expenditures

- Payment of Invoices
 - When goods are received, what was received should be compared with the purchase order and the packing slip
 - When an invoice is received it should be compared to what was received

45

Expenditures

- A voucher is prepared and filed
 - A written order to draw a check in payment of a lawful obligation which includes a requisition, purchase order, and invoice
- A check is drawn and sent to vendor
 - Must be signed by two trustees and the fiscal officer

Additional information and examples of the voucher system and checks can be found on pages II-31 through II-36 (Appendix II) of the Ohio Township Handbook

46

Expenditures

- Appropriations in the System
 - Posting Appropriations
 - Posted as additions to Unencumbered Balance
 - Posting Purchase Orders
 - Reduces Unencumbered Balance

47

Expenditures

- Appropriations in the System
 - Posting Expenditures
 - Adjustments can be made to Unencumbered Balance if amount of expenditure exceeds certification amount by issuing an additional purchase order for the difference (Then and Now)
 - Closing Purchase Orders
 - Adjustment can be made to Unencumbered Balance if amount of expenditure is less than certification amount and the Township no longer needs those funds certified

48

Expenditures

- Posting Expenditures – should be done from the voucher
 - Date
 - Payee
 - Purchase order number
 - Account number
 - Amount
 - Check number (UAN assigns this)

49

Corrections and Adjustments

- Voiding a check after posting
- Correcting an expenditure posting error
- Correcting a receipt posting error
- Correcting a prior year error
- Refund of Receipts
- Refund of Expenditures

50

Transfers

- A transfer is a permanent reallocation of cash from one fund to another
- Transfers must be included on your certificate of estimated resources and appropriation resolution
- Ohio Revised Code Sections 5705.14 through 5705.16 describe allowable transfers

51

Transfers

- Other than certain exceptions, only the general fund may transfer monies to another fund
 - Exceptions relate to funds no longer needed for the purpose they were created
 - Some exceptions require permission from the Ohio Tax Commissioner

52

Transfers

- Funds not allowed to be transferred
 - Proceeds of loans
 - Proceeds of bond issues, barring an exception outlined in 5705.14-5705.16 ORC
 - Proceeds of excise taxes levied for a specific purpose
 - Proceeds of license fees levied for a particular purpose

53

Transfers

- Trustees must pass a resolution authorizing the transfer
- Post to the receipt journal and cash book the amount of the transfer for the fund receiving the transfer
- Post to the appropriation ledger and cash book the amount of the transfer for the fund making the transfer

54

Advances

- Advances are temporary reallocations of cash from one fund to another
- Statutory authority
- Less restricted fund to a more restricted fund
- Reimbursement restrictions
 - The reimbursement must not violate any restrictions on the money being used to make the reimbursement
- Advances must be approved by a formal resolution passed by the Trustees

55

Advances

- Resolution for an advance
 - Must include a CLEAR statement that the transaction is an advance of cash, and
 - An indication of the money that is to be used to repay the advance
 - Should include
 - The amount of the advance
 - The name of the fund advancing the money
 - The name of the fund receiving the money
 - An estimated repayment date

56

Advances

- Accounting Procedures
 - Post a cash increase in the fund receiving the advance in the receipt journal and the cash book
 - Post a cash reduction in the fund making the advance in the appropriations ledger and the cash book
 - If the repayment is made in the same year, reverse these entries when such repayment is made

57

Advances

- If the repayment does not occur within the same year:
 - Increase unencumbered cash in the fund making the advance
 - Decrease unencumbered cash in the fund receiving the advance
 - Must include in budget

58

Advances

- Conversion to a transfer in the same year as the initial advance
 - If the fund initially receiving the advance will not be able to repay the advance
 - Perform the necessary procedures for approval of a transfer
 - Record the transfer in the cash journal, receipts journal and appropriations ledger
 - Reverse the advance
 - Update the Amended Certificate of Estimated Resources
 - Amend the Appropriations Resolution

59

Advances

- Conversion to a transfer in a subsequent year as the initial advance
 - If the fund initially receiving the advance will not be able to repay the advance
 - Perform the necessary procedures for approval of a transfer
 - Update the Certificate of Available Balances

60

Transfers and Advances

- Additional information on Transfers and Advances can be found on pages II-48 through II-52 (Appendix II) of the Ohio Township Handbook

61

Debt Service Fund

- Used to record all debt payments
 - Includes any tax or other revenue anticipation notes issued under 133.10 ORC.
- Notify the County Auditor when debt is incurred
 - The County Auditor will distribute the portion of taxes or revenue collected that are to be used to pay the debt. These monies are to be received into the debt service fund.

62

Investment Ledger

- There is no specific format that is required, but certain pieces of information are required to be kept on record
- An investment ledger should include the following:
 - Date of Transaction
 - Description of Investment
 - Type of Investment
 - Amount Invested
 - Maturity Date
 - Interest Rate
 - Identifying Number

63

Investment Ledger

- Receipt Number – The receipt number used when interest is received and posted. This will provide a clear picture of when interest is being received and that postings are occurring at that time
- Separate Columns for:
 - Principal invested
 - Principal redeemed
 - Total amount of investment
- Do not post the purchase of an investment as a disbursement, or post the redemption of an investment as a receipt

64

Investment Ledger

- Additional information regarding the Investment Ledger and an example can be found on pages II-46 through II-47 (Appendix II) of the Ohio Township Handbook

65

Bank Reconciliations

- It is essential that you reconcile your cash journal to the bank statements every month
- It is **ESSENTIAL** that you reconcile your cash journal to the bank statements every month
- It is essential that you **RECONCILE** your cash journal to the bank statements every month
- It is essential that you reconcile your cash journal to the bank statements **EVERY** month
- If not reconciled the township can be declared unauditale

66

Bank Reconciliations

- Review your bank statement
 - If there is interest, post it
 - If there is a service charge, post it
- Compare deposits on the bank statements to your deposits
 - You may have to post a direct deposit that you were not aware of
 - <http://remittancelookup.cbm.ohio.gov/>
 - Note any deposits you made that don't appear on the bank statement

67

Bank Reconciliations

- Compare the checks that cleared the bank to those in your cash book
 - Make a note of any checks in your cash book that have not cleared the bank

68

Bank Reconciliations

- Balance per Bank (all accounts)
- Add Deposits in Transit
- Subtract Outstanding Checks
- Your total should agree with your cash book total

69

Bank Reconciliations

- Balance per Books is the total of all fund balances (left side of cash book)
- Balance per Bank is the total of all bank accounts (including investments)

70

Bank Reconciliations

- What if you don't reconcile?
 - Double check your work
 - Narrow down where the error can be
 - Deposits per the bank statements plus this month's deposits in transit minus last month's deposits in transit should equal deposits per books
 - Cleared checks per the bank statements plus this month's outstanding checks minus last month's outstanding checks should equal disbursements per books
 - Remember that the bank isn't always right either

71

Bank Reconciliations

- Additional information and examples of Bank Reconciliations can be found on page II-45 (Appendix II) of the Ohio Township Handbook

72

Annual Financial Report

Filing Requirements:

- All Township fiscal officers must prepare an Annual Financial Report (AFR) at year end
- The report must be filed within 60 days of year end
- Filing is accomplished either through the Uniform Accounting Network (UAN) and/or through Hinkle Annual Financial Data Reporting System (Hinkle System)

73

Annual Financial Report

Filing Requirements (Continued):

- UAN users will follow the appropriate procedures outlined in the "Uniform Accounting Network Accounting Manual for Townships" in submitting the annual financial report
- Townships using a manual system will receive an email from the Hinkle System with an entity specific link where the report must be filed
- This link may also be obtained from the Township's eServices account
 - <http://www.ohioauditor.gov/resources/eservices/default.html>

74

Annual Financial Report

Filing Requirements (Continued):

- Keep one copy of your submitted report for your records
- At the time the annual financial report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and the fact that the report is available at the office of the fiscal officer
- To access the Hinkle System's FAQ section, visit:
 - <http://www.ohioauditor.gov/financialreporting/Hinkle%20Annual%20Financial%20Data%20Reporting%20System%20Frequently%20Asked%20Questions%20revised%20Jan%202017.pdf>
- A webinar for Notes to the financial statements can be found at:
 - https://www.youtube.com/watch?v=-VNGj4-t_5s&feature=youtu.be

75

Annual Financial Report

- Additional information on the Annual Financial Report can be found on pages II-55 through II-81 (Appendix II) of the Ohio Township Handbook

76

Local Government Services

88 East Broad Street
Columbus, Ohio 43215

Christopher S. McKee
Presenter Phone: (800) 345-2519
E-mail: csmkcee@ohioauditor.gov

Justin W. Sloan
Presenter Phone: (800) 345-2519
E-mail: jwsloan@ohioauditor.gov

77

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370
Email: ContactUs@OhioAuditor.gov
www.ohioauditor.gov

78

Basic Accounting for Townships

Appendix

APPENDIX III

GUIDELINES FOR PREPARING BUDGETS

GUIDELINES FOR PREPARING BUDGETS

TABLE OF CONTENTS

Guidelines for Preparing Budgets	III-1
Tax Budget	III-8
Certificate of Year End Balances	III-24
Amended Official Certificate of Estimated Resources.....	III-31
Annual Appropriations	III-35

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 judgments. 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

- | | | | |
|----|-------------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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

- | | | | |
|-----|--------------------------------------------------------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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

- | | | | |
|-----|-------------------------------------------------------------------|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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
					IV	V		
	Column I	Column II	Column III		IV	V		
General Fund								
Road and Bridge Fund								
Fire District Fund								
Sinking Fund								
Permanent Improvement Fund								
Trust Fund								
TOTAL								

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 O.R.C. 5705.261	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 1 (Continued)

Comparative and Estimated Receipts, Disbursements and Balances

_____ FUND	For _____		For _____		Current Year		Budget Year	
	Actual		Actual		Estimated		Estimated	
_____ 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								

_____ FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
_____ 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								

_____ FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
_____ 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 2 (Continued)

Inside Debt, General Bonds and Notes as of January 1st of Coming Year
Requirements of Bond Retirement Fund

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Ordinance/ Resolution Number	Date Due	Rate of Interest	Amount of Bonds and Notes Outstanding Jan. 1st (1)	Amount Required for Principal (2)*	Amount Required for Interest (3)*	Total Amount Required for Principal and Interest (4)*
Payable From Bond Retirement Fund							
Serial Bonds and Notes							
ISSUED:							
SUBTOTAL							
Proposed:							
TOTAL (Carry total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1)							

*Exclude any amount of principal and interest requirements being met from special assessments, user charges, or other non-property tax sources.

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_____.

ANNUAL APPROPRIATION RESOLUTION
BOARD OF TOWNSHIP TRUSTEES

_____ Township,

_____ County, Ohio.

Passed _____, 20_____

For the Fiscal Year Ending
December 31, 20_____

Filed _____, 20_____

County Auditor

By _____

Deputy

5705.27 County budget commission.

There is hereby created in each county a county budget commission consisting of the county auditor, the county treasurer, and the prosecuting attorney. Upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the total number of votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the county budget commission consist of two additional members to be elected from the county?" Provision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission who shall be electors of the county if a majority of the electors voting on the question shall have voted in the affirmative. In such counties, where the electors have voted in the affirmative, the county budget commission shall consist of such two elected members in addition to the county auditor, the county treasurer and the prosecuting attorney. Such members, who shall not hold any other public office, shall serve for a term of four years. The commission shall meet at the office of the county auditor in each county on the first Monday in February and 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 the work. A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission. The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary, and the budget commissioners shall be allowed their actual and necessary expenses. The elected members of the commission shall also receive twenty dollars for each day in attendance at commission meetings and in discharge of official duties. Any vacancy among such elected members shall be filled by the presiding judge of the court of common pleas. In adjusting the rates of taxation and fixing the amount of taxes to be levied each year, the commissioners shall be governed by the amount of the taxable property shown on the auditor's tax list for the current year; provided that if the auditor's tax list has not been completed, the auditor shall estimate, as nearly as practicable, the amount of the taxable property for such year, and such officers shall be governed by such estimate.

In any county in which two members of the commission are elected, upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than ninety days after the filing of the petition, the question "Shall the elected members be eliminated from the county budget commission?" If the majority of the electors voting thereon shall have voted in the affirmative, the county budget commission shall consist solely of the county auditor, the county treasurer, and the prosecuting attorney.

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

Effective Date: 08-22-1995.

5705.28 Adoption of tax budget - procedure for participation by public library trustees.

(A) Except as provided in division (B)(1) or (2) of this section or in section [5705.281](#) of the Revised Code, the taxing authority of each subdivision or other taxing unit shall adopt a tax budget for the next succeeding fiscal year:

(1) On or before the fifteenth day of January in the case of school districts and the city of Cincinnati;

(2) On or before the fifteenth day of July in the case of all other subdivisions and taxing units.

(B)

(1) Before the first day of June in each year, the board of trustees of a school library district entitled to participate in any appropriation or revenue of a school district or to have a tax proposed by the board of education of a school district shall file with the board of education of the school district a tax budget for the ensuing fiscal year. On or before the fifteenth day of July in each year, the board of education of a school district to which a school library district tax budget was submitted under this division shall adopt such tax budget on behalf of the library district, but such budget shall not be part of the school district's tax budget.

(2)

(a) The taxing authority of a taxing unit that does not levy a tax is not required to adopt a tax budget pursuant to division (A) of this section. Instead, on or before the fifteenth day of July each year, such taxing authority shall adopt an operating budget for the taxing unit 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.

(b) Except for this section and sections [5705.36](#), [5705.38](#), [5705.40](#), [5705.41](#), [5705.43](#), [5705.44](#), and [5705.45](#) of the Revised Code, a taxing unit that does not levy a tax is not a taxing unit for purposes of Chapter 5705. of the Revised Code. Documents prepared in accordance with such sections are not required to be filed with the county auditor or county budget commission.

(c) The total appropriations from each fund of a taxing unit that does not levy a tax shall not exceed the total estimated revenue available for expenditures from the fund, and appropriations shall be made from each fund only for the purposes for which the fund is established.

(C)

(1) 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 a subdivision shall file with the taxing authority, or in the case of a municipal corporation, with its chief executive officer, before the forty-fifth day prior to the date on which the budget must be adopted, an estimate of contemplated revenue and expenditures for the ensuing fiscal year, in such form as is prescribed by the taxing authority of the subdivision or by the auditor of state. The taxing authority shall include in its budget of expenditures the full amounts requested by district authorities, not to exceed the amount authorized by law, if such authorities may fix the amount of revenue they are to receive from the subdivision. In a municipal corporation in which a special levy for a municipal university has been authorized to be levied in excess of the ten-mill limitation, or is required by the charter of the municipal corporation, the taxing authority shall include an amount not less than the estimated yield of such levy, if such amount is requested by the board of directors of the municipal university.

(2) A county board of developmental disabilities may include within its estimate of contemplated revenue and expenditures a reserve balance account in the community developmental disabilities residential services fund. The account shall contain money that is not needed to pay for current expenses for residential services and supported living but will be needed to pay for expenses for such services in the future or may be needed for unanticipated emergency expenses. On the request of the county board of developmental disabilities, the board of county commissioners shall include such an account in its budget of expenditures and appropriate money to the account from residential service moneys for the county board.

(D) The board of trustees of any public library desiring to participate in the distribution of the county public library fund shall adopt appropriate rules extending the benefits of the library service of such library to all the inhabitants of the county on equal terms, unless such library service is by law available to all such inhabitants, and shall certify a copy of such rules to the taxing authority with its estimate of contemplated revenue and expenditures. Where such rules have been so certified or where the adoption of such rules is not required, the taxing authority shall include in its budget of receipts such amounts as are specified by such board as contemplated revenue from the county public library fund, and in its budget of expenditures the full amounts requested therefrom by such board. No library association, incorporated or unincorporated, is entitled to participate in the

proceeds of the county public library fund unless such association both was organized and operating prior to January 1, 1968, and participated in the distribution of the proceeds of the county public library fund prior to December 31, 2005.

Amended by 129th General Assembly File No. 127, HB 487, §101.01, eff. 9/10/2012.

Amended by 128th General Assembly ch. 127, SB 79, §1, eff. 10/6/2009.

Effective Date: 06-08-2000; 2008 SB185 06-20-2008

5705.281 Waiving requirement of adoption of tax budget.

(A) Notwithstanding section [5705.28](#) of the Revised Code, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under section [5705.28](#) of the Revised Code, but shall require such a taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter, including dividing the rates of each of the subdivision's or taxing unit's tax levies as provided under section [5705.04](#) of the Revised Code.

(B)

(1) Notwithstanding divisions (B)(1) and (D) of section [5705.28](#) of the Revised Code, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive any or all of the following requirements:

(a) The requirement that the board of trustees of a school library district entitled to participate in any appropriation or revenue of a school district or to have a tax proposed by the board of education of a school district file with the board of education of the school district a tax budget, and the requirement that the board of education adopt the tax budget on behalf of the library district, as provided in division (B)(1) of section [5705.28](#) of the Revised Code;

(b) The requirement that the board of trustees of a public library desiring to participate in the distribution of the county public library fund certify to the taxing authority its estimate of contemplated revenue and expenditures, and the requirement that the taxing authority include in its budget of receipts and budget of expenditures the full amounts specified or requested by the board of trustees, as provided in division (D) of section [5705.28](#) of the Revised Code.

(2) If a county budget commission waives the requirements described in division (B)(1)(a) or (b) of this section, the commission shall require the board of trustees of the school library district or the board of trustees of the public library desiring to participate in the distribution of the county public library fund to provide to the commission any information the commission may require from the board in order for the commission to perform its duties under this chapter.

Amended by 129th General Assembly File No.140, SB 321, §1, eff. 6/26/2012, op. 1/1/2013.

Effective Date: 11-09-2003; 2008 SB185 06-20-2008

705.18 Annual appropriation ordinance - supplemental appropriation.

An annual appropriation ordinance shall be prepared by the legislative authority of a municipal corporation from estimates submitted by the mayor, the chairperson of the commission, or the city manager, as the case may be, in the manner provided in section [705.17](#) of the Revised Code for the annual tax ordinance. The annual appropriation ordinance shall be submitted to the legislative authority at its first meeting after the beginning of the municipal corporation's fiscal year, and the total of any appropriation ordinance passed by such legislative authority shall not exceed the total balances carried over from the previous fiscal year plus the estimated revenue of the current fiscal year. Supplemental appropriations shall not be made during the current fiscal year except from an contingent fund regularly set aside by the legislative authority in the annual appropriation ordinance or unless by an ordinance passed as an emergency measure.

Amended by 129th General Assembly File No.127, HB 487, §101.01, eff. 9/10/2012.

Effective Date: 10-01-1953.

5705.29 Contents of tax budget - contingency reserve balance - spending reserve.

This section does not apply to a subdivision or taxing unit for which the county budget commission has waived the requirement to adopt a tax budget pursuant to section [5705.281](#) of the Revised Code. The tax budget shall present the following information in such detail as is prescribed by the auditor of state:

(A)

(1) A statement of the necessary current operating expenses for the ensuing fiscal year for each department and division of the subdivision, classified as to personal services and other expenses, and the fund from which such expenditures are to be made. Except in the case of a school district, this estimate may include a contingent expense not designated for any particular purpose, and not to exceed three per cent of the total amount of appropriations for current expenses. In the case of a school district, this estimate may include a contingent expense not designated for any particular purpose and not to exceed thirteen per cent of the total amount of appropriations for current expenses.

(2) A statement of the expenditures for the ensuing fiscal year necessary for permanent improvements, exclusive of any expense to be paid from bond issues, classified as to the improvements contemplated by the subdivision and the fund from which such expenditures are to be made;

(3) The amounts required for the payment of final judgments;

(4) A statement of expenditures for the ensuing fiscal year necessary for any purpose for which a special levy is authorized, and the fund from which such expenditures are to be made;

(5) 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.

(B)

(1) An estimate of receipts from other sources than the 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;

(2) 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, as provided in this section. The section of the Revised Code under which the tax is authorized shall be set forth.

(3) Comparative statements, so far as possible, in parallel columns of taxes and other revenues for the current fiscal year and the two preceding fiscal years.

(C)

(1) The amount required for debt charges;

(2) 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 fiscal year;

(3) 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 in excess of the ten-mill limitation.

(D) An estimate of amounts from taxes authorized to be levied in excess of the ten-mill limitation on the tax rate, and the fund to which such amounts will be credited, together with the sections of the Revised Code under which each such tax is exempted from all limitations on the tax rate.

(E)

(1) A board of education may include in its budget for the fiscal year in which a levy proposed under section [5705.194](#), [5705.199](#), [5705.21](#), [5705.213](#), or [5705.219](#), a property tax levy proposed under section [5748.09](#), or the original levy under section [5705.212](#) of the Revised Code is first extended on the tax list and duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty-five per cent of the total amount of the levy estimated to be available for appropriation in such year.

(2) A board of education may include in its budget for the fiscal year following the year in which a levy proposed under section [5705.194](#), [5705.199](#), [5705.21](#), [5705.213](#), or [5705.219](#), a property tax levy proposed under section [5748.09](#), or the original levy

under section [5705.212](#) of the Revised Code is first extended on the tax list and duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty per cent of the amount of the levy estimated to be available for appropriation in such year.

(3) Except as provided in division (E)(4) of this section, the full amount of any reserve balance the board includes in its budget shall be retained by the county auditor and county treasurer out of the first semiannual settlement of taxes until the beginning of the next succeeding fiscal year, and thereupon, with the depository interest apportioned thereto, it shall be turned over to the board of education, to be used for the purposes of such fiscal year.

(4) A board of education, by a two-thirds vote of all members of the board, may appropriate any amount withheld as a voluntary contingency reserve balance during the fiscal year for any lawful purpose, provided that prior to such appropriation the board of education has authorized the expenditure of all amounts appropriated for contingencies under section [5705.40](#) of the Revised Code. Upon request by the board of education, the county auditor shall draw a warrant on the district's account in the county treasury payable to the district in the amount requested.

(F)

(1) A board of education may include a spending reserve in its budget for fiscal years ending on or before June 30, 2002. The spending reserve shall consist of an estimate of expenditures not to exceed the district's spending reserve balance. A district's spending reserve balance is the amount by which the designated percentage of the district's estimated personal property taxes to be settled during the calendar year in which the fiscal year ends exceeds the estimated amount of personal property taxes to be so settled and received by the district during that fiscal year. Moneys from a spending reserve shall be appropriated in accordance with section [133.301](#) of the Revised Code.

(2) For the purposes of computing a school district's spending reserve balance for a fiscal year, the designated percentage shall be as follows:

Fiscal year ending in: Designated percentage

1998	50%
1999	40%
2000	30%
2001	20%
2002	10%

(G) Except as otherwise provided in this division, the county budget commission shall not reduce the taxing authority of a subdivision as a result of the creation of a reserve balance account. Except as otherwise provided in this division, the county budget commission shall not consider the amount in a reserve balance account of a township, county, or municipal corporation as an unencumbered balance or as revenue for the purposes of division (E)(3) or (4) of section [5747.51](#) of the Revised Code. The county budget commission may require documentation of the reasonableness of the reserve balance held in any reserve balance account. The commission shall consider any amount in a reserve balance account that it determines to be unreasonable as unencumbered and as revenue for the purposes of section [5747.51](#) of the Revised Code and may take such amounts into consideration when determining whether to reduce the taxing authority of a subdivision.

Amended by 129th General Assembly File No.28, HB 153, §101.01, eff. 9/29/2011.

Amended by 128th General Assembly File No.9, HB 1, §101.01, eff. 10/16/2009.

Effective Date: 06-03-2002; 2007 HB119 01-01-2008; 2008 HB562 09-22-2008.

Related Legislative Provision: See 129th General Assembly File No.28, HB 153, §757.90.

5705.30 Public inspection of budget - hearing - notice - submission to county auditor.

This section does not apply to a subdivision for which the county budget commission has waived the requirement to adopt a tax budget under section [5705.281](#) of the Revised Code.

In addition to the information required by section [5705.29](#) of the Revised Code, the budget of each subdivision and school library district shall include such other information as is prescribed by the auditor of state. At least two copies of the budget shall be filed in the office of the fiscal officer of the subdivision for public inspection not less than ten days before its adoption by the taxing authority, and such taxing authority shall hold at least one public hearing thereon, of which public notice shall be given by at least one publication not less than ten days prior to the date of hearing in the official publication of such subdivision, or in a newspaper having general circulation in the subdivision. The budget, after adoption, shall be submitted to the county auditor on or before the twentieth day of July, or in the case of a school district or the city of Cincinnati, by the twentieth day of January. The tax commissioner may prescribe a later date for the submission of a subdivision's tax budget. Any subdivision that fails to submit its budget to the county auditor on or before the date prescribed by this section or a later date prescribed by the commissioner shall not receive an apportionment from the undivided local government fund distribution for the ensuing calendar year unless the commissioner determines that the budget was adopted by the subdivision on or before the fifth day before the date prescribed by this section for submitting the budget, but was not submitted by the date so prescribed or the later time prescribed by the commissioner because of ministerial error by the subdivision or its officers, employees, or other representatives.

Amended by 129th General Assembly File No. 127, HB 487, §101.01, eff. 9/10/2012.

Effective Date: 06-03-2002.

5705.31 Approval of levies by budget commission - minimum levy.

The county auditor shall present to the county budget commission the annual tax budgets submitted under sections [5705.01](#) to [5705.47](#) of the Revised Code, together with an estimate prepared by the auditor of the amount of any state levy, the rate of any school tax levy as previously determined, the tax commissioner's estimate of the amount to be received in the county public library fund, the tax rates provided under section [5705.281](#) of the Revised Code if adoption of the tax budget was waived under that section, and such other information as the commission requests or the tax commissioner prescribes. The budget commission shall examine such budget and ascertain the total amount proposed to be raised in the county for the purposes of each subdivision and other taxing units in the county.

The commission shall ascertain that the following levies have been properly authorized and, if so authorized, shall approve them without modification:

(A) All levies in excess of the ten-mill limitation;

(B) All levies for debt charges not provided for by levies in excess of the ten-mill limitation, including levies necessary to pay notes issued for emergency purposes;

(C) The levies prescribed by division (B) of sections [742.33](#) and [742.34](#) of the Revised Code;

(D) Except as otherwise provided in this division, a minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall equal two-thirds of the average levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing unit requests an amount requiring a lower rate. Except as provided in section [5705.312](#) of the Revised Code, if the levies required in divisions (B) and (C) of this section for the subdivision or taxing unit equal or exceed the entire minimum levy of the subdivision as fixed, the minimum levies of the other subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision. Such additional levy shall be deducted from the minimum levies of each of the other subdivisions or taxing units, but the operating levy for a school district shall not be reduced below a figure equivalent to forty-five per cent of the millage available within the ten-mill limitation after all the levies in divisions (B) and (C) of this section have been provided for.

If a municipal corporation and a township have entered into an annexation agreement under section [709.192](#) of the Revised Code in which they agree to reallocate their shares of the minimum levies established under this division and if that annexation agreement is submitted along with the annual tax budget of both the township and the municipal corporation, then, when determining the minimum levy under this division, the auditor shall allocate, to the extent possible, the minimum levy for that municipal corporation and township in accordance with their annexation agreement.

(E) The levies prescribed by section [3709.29](#) of the Revised Code.

Divisions (A) to (E) of this section are mandatory, and commissions shall be without discretion to reduce such minimum levies except as provided in such divisions.

If any debt charge is omitted from the budget, the commission shall include it therein.

Effective Date: 06-03-2002; 2008 SB185 06-20-2008 .

5705.32 Budget commission to adjust amounts required - revision of estimate - distribution - hearing.

(A) The county budget commission shall adjust the estimated amounts required from the general property tax for each fund, as shown by the tax budgets or other information required to be provided under section [5705.281](#) of the Revised Code, so as to bring the tax levies required therefor within the limitations specified in sections [5705.01](#) to [5705.47](#) of the Revised Code, for such levies, but no levy shall be reduced below a minimum fixed by law. The commission may revise and adjust the estimate of balances and receipts from all sources for each fund and shall determine the total appropriations that may be made therefrom.

(B) The commission shall fix the amount of the county public library fund to be distributed to each board of public library trustees that has qualified under section [5705.28](#) of the Revised Code for participation in the proceeds of such fund. The amount paid to all libraries in the county from such fund shall never be a smaller per cent of the fund than the average of the percentages of the county's classified taxes that were distributed to libraries in 1982, 1983, and 1984, as determined by the county auditor. The commission shall base the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. In determining the needs of each library board of trustees, and in calculating the amount to be distributed to any library board of trustees on the basis of its needs, the commission shall make no reduction in its allocation from the fund on account of additional revenues realized by a library from increased taxes or service charges voted by its electorate, from revenues received through federal or state grants, projects, or programs, or from grants from private sources.

(C) Notwithstanding the fact that alternative methods of financing such needs are available, after fixing the amount to be distributed to libraries, the commission shall fix the amount, if any, of the county public library fund to be distributed to each board of township park commissioners, the county, and each municipal corporation in accordance with the following:

(1) Each municipal corporation in the county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating in such municipal corporation in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are coextensive with or contained within the boundaries of the municipal corporation.

(2) The county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating outside of the boundaries of municipal corporations in the county in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are not coextensive with or contained within those of any municipal corporation in the county.

(D) The commission shall separately set forth the amounts fixed and determined under divisions (B) and (C) of this section in the "official certificate of estimated resources," as provided in section [5705.35](#) of the Revised Code, and separately certify such amount to the county auditor who shall be guided thereby in the distribution of the county public library fund for and during the fiscal year. In determining such amounts, the commission shall be guided by the estimate certified by the tax commissioner and presented by the auditor under section [5705.31](#) of the Revised Code, as to the total amount of revenue to be received in the county public library fund during such fiscal year.

(E)

(1) At least five days before the date of any meeting at which the budget commission plans to discuss the distribution of the county public library fund, it shall notify each legislative authority and board of public library trustees, county commissioners, and township park commissioners eligible to participate in the distribution of the fund of the date, time, place, and agenda for the meeting. Any legislative authority or board entitled to notice under this division may designate an officer or employee of such legislative authority or board to whom the commission shall deliver the notice.

(2) 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.

(F) If any public library receives and expends any funds allocated to it under this section for the construction of new library buildings or parts of buildings, such library shall be free and open to the inhabitants of the county in which it is located. Any board of library trustees that receives funds under this section and section [5747.48](#) of the Revised Code shall have its financial records open for public inspection at all reasonable times.

Effective Date: 06-03-2002; 2008 SB185 06-20-2008 .

5705.34 Certification of tax levy - revision of budget.

When the budget commission has completed its work with respect to a tax budget or other information required to be provided under section [5705.281](#) of the Revised Code, it shall certify its action to the taxing authority, together with an estimate by the county auditor of the rate of each tax necessary to be levied by the taxing authority within its subdivision, taxing unit, or, in the case of a qualifying library levy, within the library district or association library district, and what part thereof is in excess of, and what part within, the ten-mill tax limitation. The certification shall also indicate the date on which each tax levied by the taxing authority will expire.

If a taxing authority levies a tax for a fixed sum of money or to pay debt charges for the tax year for which the tax budget is prepared, and a payment on account of that tax is payable to the taxing authority for the tax year under section 5709.92 or 5709.93, of the Revised Code, the county auditor, when estimating the rate at which the tax shall be levied in the current year, shall estimate the rate necessary to raise the required sum less the estimated amount of any such payments made for the tax year to a taxing unit for fixed-sum levies under those sections. The estimated rate shall be the rate of the levy that the budget commission certifies with its action under this section.

Each taxing authority, by ordinance or resolution, shall authorize the necessary tax levies and certify them to the county auditor before the first day of October in each year, or at such later date as is approved by the tax commissioner, except that the certification by the legislative authority of the city of Cincinnati or by a board of education shall be made by the first day of April or at such later date as is approved by the commissioner, and except that a township board of park commissioners that is appointed by the board of township trustees and oversees a township park district that contains only unincorporated territory shall authorize only those taxes approved by, and only at the rate approved by, the board of township trustees as required by division (C) of section [511.27](#) of the Revised Code. If the levying of a tax to be placed on the duplicate of the current year is approved by electors under sections [5705.01](#) to [5705.47](#) of the Revised Code; if the rate of a school district tax is increased due to the repeal of a school district income tax and property tax rate reduction at an election held pursuant to section [5748.04](#) of the Revised Code; or if refunding bonds to refund all or a part of the principal of bonds payable from a tax levy for the ensuing fiscal year are issued or sold and in the process of delivery, the budget commission shall reconsider and revise its action on the budget of the subdivision or school library district for whose benefit the tax is to be levied after the returns of such election are fully canvassed, or after the issuance or sale of such refunding bonds is certified to it.

Amended by 131st General Assembly File No. TBD, HB 64, §101.01, eff. 9/29/2015 (Vetoed provisions).

Amended by 129th General Assembly File No.140, SB 321, §1, eff. 6/26/2012, op. 1/1/2013.

Amended by 129th General Assembly File No.127, HB 487, §101.01, eff. 9/10/2012.

Effective Date: 06-03-2002; 03-30-2006

5705.35 Contents of certification.

(A) The certification of the budget commission to the taxing authority of each subdivision or taxing unit, as set forth in section [5705.34](#) of the Revised Code, shall show the various funds of such subdivisions other than funds to be created by transfer and shall be filed by the county budget commission with such taxing authority on or before the first day of March in the case of school districts and the city of Cincinnati and on or before the first day of September in each year in the case of all other taxing authorities. There shall be set forth on the credit side of each fund the estimated unencumbered balances and receipts, and if a tax is to be levied for such fund, the estimated revenue to be derived therefrom, the rate of the levy, and what portion thereof is within, and what in excess of, the ten-mill tax limitation, and on the debit side, the total appropriations that may be made therefrom. Subject to division (G) of section [5705.29](#) of the Revised Code, any reserve balance in an account established under section [5705.13](#) of the Revised Code for the purpose described in division (A)(1) of that section, and the principal of a nonexpendable trust fund established under section [5705.131](#) of the Revised Code and any additions to principal arising from sources other than the reinvestment of investment earnings arising from that fund, are not unencumbered balances for the purposes of this section. The balance in a reserve balance account established under section [5705.132](#) of the Revised Code is not an unencumbered balance for the purposes of this division.

There shall be attached to the certification a summary, which shall be known as the "official certificate of estimated resources," that shall state the total estimated resources of each fund of the subdivision that are available for appropriation in the fiscal year, other than funds to be created by transfer, and a statement of the amount of the total tax duplicate of the school district to be used in the collection of taxes for the following calendar year. Before the end of the fiscal year, the taxing authority of each subdivision and other taxing unit shall revise its tax budget, if one was adopted, so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the total appropriations that may be made from such fund, as determined by the budget commission in its certification; and such revised budget shall be the basis of the annual appropriation measure.

(B)

(1) Except as otherwise provided in division (B)(2) of this section, revenues from real property taxes scheduled to be settled on or before the tenth day of August and the fifteenth day of February of a fiscal year under divisions (A) and (C) of section [321.24](#) of the Revised Code, and revenue from taxes levied on personal property used in business scheduled to be settled on or before the thirty-first day of October and the thirtieth day of June of a fiscal year under divisions (B) and (D) of section [321.24](#) of the Revised Code shall not be available for appropriation by a board of education prior to the fiscal year in which such latest scheduled settlement date occurs, except that moneys advanced to the treasurer of a board of education under division (A)(2) (b) of section [321.34](#) of the Revised Code shall be available for appropriation in the fiscal year in which they are paid to the treasurer under such section. If the date for any settlement of taxes is extended under division (E) of section [321.24](#) of the Revised Code, the latest date set forth in divisions (A) to (D) of that section shall be used to determine in which fiscal year the revenues are first available for appropriation.

(2) Revenues available for appropriation by a school district during a fiscal year may include amounts borrowed in that fiscal year under section [133.301](#) of the Revised Code in anticipation of the collection of taxes that are to be included in the settlements made under divisions (C) and (D) of section [321.24](#) of the Revised Code in the ensuing fiscal year.

Amended by 129th General Assembly File No. 127, HB 487, §101.01, eff. 9/10/2012.

Effective Date: 06-03-2002; 09-21-2006

5705.36 Certification of available revenue - additional revenue - amended official certificate.

(A)

(1) On or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section [5705.281](#) of the Revised Code, from each fund created by or on behalf of the taxing authority. The amount certified shall include any unencumbered balances that existed at the end of the preceding year, excluding any of the following:

(a) Subject to division (G) of section [5705.29](#) of the Revised Code, any reserve balance in an account established under section [5705.13](#) of the Revised Code for the purpose described in division (A)(1) of that section;

(b) The principal of a nonexpendable trust fund established under section [5705.131](#) of the Revised Code and any additions to principal arising from sources other than the reinvestment of investment earnings arising from that fund;

(c) The balance in a reserve balance account established under section [5705.132](#) of the Revised Code.

A school district's certification shall separately show the amount of any notes and unpaid and outstanding expenses on the preceding thirtieth day of June that are to be paid from property taxes that are to be settled during the current fiscal year under divisions (C) and (D) of section [321.24](#) of the Revised Code, and the amount of any spending reserve available for appropriation during the current fiscal year under section [133.301](#) of the Revised Code. The budget commission, taking into consideration the balances and revenues to be 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 taxing authority of each subdivision an amended official certificate of estimated resources.

(2) Subject to divisions (A)(3) and (4) of this section, 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.

(3) 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.

(4) 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.

(5) 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.

(B) At the time of settlement of taxes against which notes have been issued under section [133.301](#) or division (D) of section [133.10](#) of the Revised Code and at the time a tax duplicate is delivered pursuant to section [319.28](#) or [319.29](#) of the Revised Code, the county auditor shall determine whether the total amount to be distributed to each school district from such settlement or duplicate, when combined with the amounts to be distributed from any subsequent settlement, will increase or decrease the amount available for appropriation during the current fiscal year from any fund. The county auditor shall certify this finding to the budget commission, which shall certify an amended official certificate reflecting the finding or certify to the school district that no amended certificate needs to be issued.

Effective Date: 07-22-1998; 09-21-2006 .

5705.37 Appeal to board of tax appeals.

The taxing authority of any subdivision, or the board of trustees of any public library, nonprofit corporation, or library association maintaining a free public library that has adopted and certified rules under section [5705.28](#) of the Revised Code, that is dissatisfied with any action of the county budget commission may, through its fiscal officer, appeal to the board of tax appeals within thirty days after the receipt by the subdivision of the official certificate or notice of the commission's action. In like manner, but through its clerk, any park district may appeal to the board of tax appeals. An appeal under this section shall be taken by the filing of a notice of appeal, either in person or by certified mail, express mail, or authorized delivery service as provided in section [5703.056](#) of the Revised Code, with the board and with the commission. If notice of appeal is filed by certified mail, express mail, or authorized delivery service, date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing. Upon receipt of the notice of appeal, the commission, by certified mail, shall notify all persons who were parties to the proceeding before the commission of the filing of the notice of appeal and shall file proof of notice with the board of tax appeals. The secretary of the commission shall forthwith certify to the board a transcript of the full and accurate record of all proceedings before the commission, together with all evidence presented in the proceedings or considered by the commission, pertaining to the action from which the appeal is taken. The secretary of the commission also shall certify to the board any additional information that the board may request.

The board of tax appeals, in a de novo proceeding, shall forthwith consider the matter presented to the commission, and may modify any action of the commission with reference to the budget, the estimate of revenues and balances, the allocation of the public library fund, or the fixing of tax rates. The finding of the board of tax appeals shall be substituted for the findings of the commission, and shall be sent to the tax commissioner, the county auditor, and the taxing authority of the subdivision affected, or to the board of public library trustees affected, as the action of the commission under sections [5705.01](#) to [5705.47](#) of the Revised Code. At the request of the taxing authority, board of trustees, or park district that appealed an action of the county budget commission under this section, the findings of the board of tax appeals shall be sent by certified mail at the requestor's expense.

This section does not give the board of tax appeals any authority to place any tax levy authorized by law within the ten-mill limitation outside of that limitation, or to reduce any levy below any minimum fixed by law.

Amended by 128th General Assembly File No.9, HB 1, §101.01, eff. 10/16/2009.

Effective Date: 09-29-2000; 2008 SB185 06-20-2008

5705.38 Annual appropriation measures - classification.

(A) This division does not apply to school district appropriation measures. On or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate. If it desires to postpone the passage of the annual appropriation measure until an amended certificate is received based on the actual balances, it may pass a temporary appropriation measure for meeting the ordinary expenses of the taxing unit until no later than the first day of April or, in the case of the city of Cincinnati, the first day of October, of the current year, and the appropriations made in the temporary measure shall be chargeable to the appropriations in the annual appropriation measure for that fiscal year when passed.

(B) A board of education shall pass its annual appropriation measure by the first day of October. If, by the first day of October, a board has not received either the amended certificates of estimated resources required by division (B) of section [5705.36](#) of the Revised Code or certifications that no amended certificates need be issued, the adoption of the annual appropriation measure shall be delayed until the amended certificates or certifications are received. Prior to the passage of the annual appropriation measure, the board may pass a temporary appropriation measure for meeting the ordinary expenses of the district until it passes an annual appropriation measure, and appropriations made in the temporary measure shall be chargeable to the appropriations in the annual appropriation measure for that fiscal year when passed. During the fiscal year and after the passage of the annual appropriation measure, a district may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate. School district appropriation measures shall be in the form as the auditor of state, after consultation with the tax commissioner, prescribes.

(C) 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. In the case of a municipal university, the board of directors of which have assumed, in the manner provided by law, custody and control of the funds of the university, funds shall be appropriated as a lump sum for the use of the university.

Amended by 129th General Assembly File No. 127, HB 487, §101.01, eff. 9/10/2012.

Effective Date: 06-03-2002.

705.18 Annual appropriation ordinance - supplemental appropriation.

An annual appropriation ordinance shall be prepared by the legislative authority of a municipal corporation from estimates submitted by the mayor, the chairperson of the commission, or the city manager, as the case may be, in the manner provided in section [705.17](#) of the Revised Code for the annual tax ordinance. The annual appropriation ordinance shall be submitted to the legislative authority at its first meeting after the beginning of the municipal corporation's fiscal year, and the total of any appropriation ordinance passed by such legislative authority shall not exceed the total balances carried over from the previous fiscal year plus the estimated revenue of the current fiscal year. Supplemental appropriations shall not be made during the current fiscal year except from an contingent fund regularly set aside by the legislative authority in the annual appropriation ordinance or unless by an ordinance passed as an emergency measure.

Amended by 129th General Assembly File No.127, HB 487, §101.01, eff. 9/10/2012.

Effective Date: 10-01-1953.

5705.39 Appropriations limited by estimated revenue.

The total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure. Appropriations shall be made from each fund only for the purposes for which such fund is established.

Effective Date: 09-26-2003 .

5705.40 Amending or supplementing appropriation ordinance - transfer - unencumbered balance - appropriation for contingencies.

Any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation. Transfers may be made by resolution or ordinance from one appropriation item to another, except that a board of county commissioners shall, at the request of the county board of elections, adopt a resolution to transfer funds from one appropriation item of the board of elections to another appropriation item of the board of elections unless the board of county commissioners determines that the transfer is sought for the purpose of providing employee bonuses or salary increases other than increases necessary to reimburse employees for overtime worked. At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the respective fund from which it was appropriated and shall be subject to future appropriations, provided that funds unexpended at the end of such fiscal year previously appropriated for the payment of obligations unliquidated and outstanding, or previously appropriated pursuant to section [321.261](#) of the Revised Code for the collection of delinquent taxes, need not be reappropriated, but such unexpended funds shall not be included by any budget-making body or board or any county budget commission in estimating the balance available for the purposes of the next or any succeeding fiscal year.

The annual appropriation measure, or an amendment or supplement thereto, may contain an appropriation for contingencies not to exceed the amount authorized by section [5705.29](#) of the Revised Code and in the case of a school district may also include a voluntary contingency reserve balance in the amount authorized by such section. By a two-thirds vote of all members of the taxing authority of a subdivision or taxing unit, expenditures may be authorized in pursuance of such contingency appropriation or voluntary contingency reserve balance for any lawful purpose for which public funds may be expended, if such purpose could not have reasonably been foreseen at the time of the adoption of the appropriation measure or, in the case of a voluntary contingency reserve balance, if the board of education requests payment of any portion of such balance.

Effective Date: 03-27-1991; 09-29-2005 .

5705.41 Restriction upon appropriation and expenditure of money - certificate of fiscal officer.

No subdivision or taxing unit shall:

(A) Make any appropriation of money except as provided in Chapter 5705. of the Revised Code; provided, that the authorization of a bond issue shall be deemed to be an appropriation of the proceeds of the bond issue for the purpose for which such bonds were issued, but no expenditure shall be made from any bond fund until first authorized by the taxing authority;

(B) Make any expenditure of money unless it has been appropriated as provided in such chapter;

(C) Make any expenditure of money except by a proper warrant drawn against an appropriate fund;

(D)

(1) Except as otherwise provided in division (D)(2) of this section and section [5705.44](#) of the Revised Code, make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. If no certificate is furnished as required, upon receipt by the taxing authority of the subdivision or taxing unit of a certificate of the fiscal officer stating that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances, such taxing authority may authorize the drawing of a warrant in payment of amounts due upon such contract, but such resolution or ordinance shall be passed within thirty days after the taxing authority receives such certificate; provided that, if the amount involved is less than one hundred dollars in the case of counties or three thousand dollars in the case of all other subdivisions or taxing units, the fiscal officer may authorize it to be paid without such affirmation of the taxing authority of the subdivision or taxing unit, if such expenditure is otherwise valid.

(2) The board of county commissioners may adopt a resolution exempting county purchases of one thousand dollars or less from the requirement of division (D)(1) of this section that a certificate be attached to any contract or order involving the expenditure of money. The resolution shall state the dollar amount that is exempted from the certificate requirement and whether the exemption applies to all purchases, to one or more specific classes of purchases, or to the purchase of one or more specific items. Prior to the adoption of the resolution, the board shall give written notice to the county auditor that it intends to adopt the resolution. The notice shall state the dollar amount that is proposed to be exempted and whether the exemption would apply to all purchases, to one or more specific classes of purchases, or to the purchase of one or more specific items. The county auditor may review and comment on the proposal, and shall send any comments to the board within fifteen days after receiving the notice. The board shall wait at least fifteen days after giving the notice to the auditor before adopting the resolution. A person authorized to make a county purchase in a county that has adopted such a resolution shall prepare and file with the county auditor, within three business days after incurring an obligation not requiring a certificate, or within any other period of time the board of county commissioners specifies in the resolution, a written or electronically transferred document specifying the purpose and amount of the expenditure, the date of the purchase, the name of the vendor, the specific appropriation items from which the expenditures are to be made, and any additional information as the auditor of state may prescribe.

(3) Upon certification by the auditor or other chief fiscal officer that a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority of the subdivision or taxing unit, has been lawfully appropriated, authorized, or directed for a certain purpose and is in the treasury or in the process of collection to the credit of a specific line-item appropriation account in a certain fund free from previous and then outstanding obligations or certifications, then for such purpose and from such line-item appropriation account in such fund, over a period not extending beyond the end of the fiscal year, expenditures may be made, orders for payment issued, and contracts or obligations calling for or requiring the payment of money made and assumed; provided, that the aggregate sum of money included in and called for by such expenditures, orders, contracts, and obligations shall not exceed the sum so certified. Such a certification need be signed only by the fiscal officer of the subdivision or the taxing district and may, but need not, be limited to a specific vendor. An itemized statement of obligations incurred and expenditures made under such certificate shall be rendered to the auditor or other chief fiscal officer before another such certificate may be issued, and not more than one such certificate shall be outstanding at a time.

In addition to providing the certification for expenditures as specified in this division, a subdivision also may make expenditures, issue orders for payment, and make contracts or obligations calling for or requiring the payment of money made and assumed

for specified permitted purposes from a specific line-item appropriation account in a specified fund for a sum of money upon the certification by the fiscal officer of the subdivision that this sum of money has been lawfully appropriated, authorized, or directed for a permitted purpose and is in the treasury or in the process of collection to the credit of the specific line-item appropriation account in the specified fund free from previous and then-outstanding obligations or certifications; provided that the aggregate sum of money included in and called for by the expenditures, orders, and obligations shall not exceed the certified sum. The purposes for which a subdivision may lawfully appropriate, authorize, or issue such a certificate are 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; and 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. Such a certification shall not extend beyond the end of the fiscal year or, in the case of a board of county commissioners that has established a quarterly spending plan under section [5705.392](#) of the Revised Code, beyond the quarter to which the plan applies. Such a certificate shall be signed by the fiscal officer and may, but need not, be limited to a specific vendor. An itemized statement of obligations incurred and expenditures made under such a certificate shall be rendered to the fiscal officer for each certificate issued. More than one such certificate may be outstanding at any time.

In any case in which a contract is entered into upon a per unit basis, the head of the department, board, or commission for the benefit of which the contract is made shall make an estimate of the total amount to become due upon such contract, which estimate shall be certified in writing to the fiscal officer of the subdivision. Such a contract may be entered into if the appropriation covers such estimate, or so much thereof as may be due during the current year. In such a case the certificate of the fiscal officer based upon the estimate shall be a sufficient compliance with the law requiring a certificate.

Any certificate of the fiscal officer attached to a contract shall be binding upon the political subdivision as to the facts set forth therein. Upon request of any person receiving an order or entering into a contract with any political subdivision, the certificate of the fiscal officer shall be attached to such order or contract. "Contract" as used in this section excludes current payrolls of regular employees and officers.

(E) Taxes and other revenue in process of collection, or the proceeds to be derived from authorized bonds, notes, or certificates of indebtedness sold and in process of delivery, shall for the purpose of this section be deemed in the treasury or in process of collection and in the appropriate fund. This section applies neither to the investment of sinking funds by the trustees of such funds, nor to investments made under sections [731.56](#) to [731.59](#) of the Revised Code.

No district authority shall, in transacting its own affairs, do any of the things prohibited to a subdivision by this section, but the appropriation referred to shall become the appropriation by the district authority, and the fiscal officer referred to shall mean the fiscal officer of the district authority.

Amended by 129th General Assembly File No. 141, HB 509, §1, eff. 9/28/2012.

Effective Date: 02-12-2004.

5705.42 Grants by United States government.

When the United States government or the state or any department, division, agency, authority, or unit thereof makes a grant or loan of money to any political subdivision of this state to aid in paying the cost of any program, activity, or function of such subdivision, or enters into an agreement with the subdivision for the making of any such grant or loan of money, the amount thereof is deemed appropriated for such purpose by the taxing authority of the subdivision as provided by law and shall be recorded as such by the fiscal officer of the subdivision, and is deemed in process of collection within the meaning of section [5705.41](#) of the Revised Code.

Effective Date: 03-17-1989 .

5705.44 Contracts running beyond fiscal year - certificate not required on contracts payable from utility earnings.

When contracts or leases run beyond the termination of the fiscal year in which they are made, the fiscal officer of the taxing authority shall make a certification for the amount required to meet the obligation of such contract or lease maturing in such fiscal year. The amount of the obligation under such contract or lease remaining unfulfilled at the end of a fiscal year, and which will become payable during the next fiscal year, shall be included in the annual appropriation measure for the next year as a fixed charge.

The certificate required by section [5705.41](#) of the Revised Code as to money in the treasury shall not be required for contracts on which payments are to be made from the earnings of a publicly operated water works or public utility, but in the case of any such contract made without such certification, no payment shall be made on account thereof, and no claim or demand thereon shall be recoverable, except out of such earnings. That certificate also shall not be required if requiring the certificate makes it impossible for a county board of developmental disabilities to pay the nonfederal share of medicaid expenditures that the county board is required by sections [5126.059](#) and [5126.0510](#) of the Revised Code to pay.

Amended by 128th General Assembly, SB 79, §1, eff. 10/6/2009.

Effective Date: 12-13-2001; 2007 HB119 07-01-2007

5705.45 Liability for wrongful payments from public funds - enforcement.

Any officer, employee, or other person who issues any order contrary to section [5705.41](#) of the Revised Code, or who expends or authorizes the expenditure of any public funds, or who authorizes or executes any contract contrary to sections [5705.01](#) to [5705.47](#) of the Revised Code, unless payments thereon are subsequently ordered as provided in section [5705.41](#) of the Revised Code, or expends or authorizes the expenditure of any public funds on any such void contract, obligation, or order, unless subsequently approved as provided in that section, or issues a certificate under the provisions thereof which contains any false statements, shall be liable to the political subdivision for the full amount paid from the funds of the subdivision on any such order, contract, or obligation. Such officer, employee, or other person shall be jointly and severally liable in person and upon any official bond that he has given to such subdivision, to the extent of any payments of such void claim. The prosecuting attorney of the county, the city director of law, or other chief law officer of the subdivision shall enforce this liability by civil action brought in any court of appropriate jurisdiction in the name of and on behalf of the municipal corporation, county, or subdivision. If the prosecuting attorney, city director of law, or other chief law officer of the subdivision fails upon the written request of any taxpayer, to institute action for the enforcement of the liability, the taxpayer may institute suit in his own name in behalf of the subdivision.

Effective Date: 11-01-1977 .

5705.46 Payment of current payrolls.

Each political subdivision may make expenditures for the payment of current payrolls upon the authority of a proper appropriation for such purpose, provided that the positions of such employees and their compensation have been determined prior thereto by resolution, ordinance, or in the manner provided by law. The total expenditures for such purpose during the first half of any fiscal year shall not exceed six tenths of the appropriation therefor, unless the taxing authority of such subdivision, by a three-fourths vote of all the members, waives such limitation. In the resolution waiving such limitation there shall be set forth the reason therefor.

Effective Date: 10-01-1953 .

5705.51 Indirect debt limitation.

(A) As used in this section:

(1) "Indirect debt limit" means such limitation, in effect at the time of issuance, upon the issuance of unvoted general obligation bonds, notes, or certificates of indebtedness by a subdivision as results from a restriction on the amount of unvoted taxes which may be levied annually upon the general tax lists and duplicates.

(2) "Direct debt limit" means those respective limitations on the principal amount of net indebtedness which may be created or incurred by a municipal corporation, school district, county, or township, imposed by sections [133.05](#), [133.06](#), [133.07](#), and [133.09](#) of the Revised Code.

(3) "Ten-mill limit" means unvoted taxes of ten mills annually on each dollar of tax valuation of property on the general tax lists and duplicates.

(4) "One per cent limit" means unvoted taxes at such rates upon the tax value as amounts to one per cent annually of the true value in money of property that is listed on the general tax lists and duplicates.

(5) "Exempt obligations" means unvoted general obligation bonds, notes, and certificates of indebtedness of a municipal corporation, school district, county, or township that are excluded, exempted, or not considered in calculating or ascertaining the direct debt limit of such a subdivision; and also includes unvoted general obligation bonds, notes, and certificates of indebtedness of a municipal corporation if the ordinance authorizing their issuance provides that the debt charges thereon, or, in the case of bond anticipation notes, the debt charges on the bonds in anticipation of which they are issued, shall be paid from lawfully available municipal income taxes to the extent needed to meet such debt charges, and contains a covenant, hereby authorized, to appropriate annually from such municipal income taxes such amount as is necessary to meet such annual debt charges, and further makes provision that any ad valorem property taxes which are provided for pursuant to section [133.22](#) or [133.23](#) of the Revised Code shall, in addition to any other reduction permitted by those sections, be reduced by the amount of such municipal income taxes to be applied to such debt charges in compliance with such covenant.

(B) For the purposes of calculating the indirect debt limit, the debt charges on outstanding or proposed exempt obligations required to be taken into consideration in determining the indirect debt limit shall first be allocated to the computed amount of taxes in excess of the ten-mill limit that would result if ad valorem property taxes were levied to the full extent of the one per cent limit, and any balance of such debt charges shall be allocated to the ten-mill limit. This section does not enlarge the direct debt limits.

(C) Upon request of the bond issuing authority or the fiscal officer of a subdivision, the appropriate county auditor or county auditors shall promptly certify all data necessary to make the determinations under division (B) of this section and to ascertain the indirect debt limits, including, for each overlapping subdivision, the tax value and the true value in money of property on the general tax lists and duplicates of the subdivision, stated separately for each classification of property the tax value of which is determined by applying a different percentage to true value, the applicable debt charges, and such other data as is necessary for the purpose. For such purpose, the aggregate true value in money of each such classification of property may be determined by application of the appropriate mathematical factor to the aggregate tax value of such classification of property on the general tax lists and duplicates. The fiscal officer of each overlapping subdivision and the tax commissioner shall promptly provide to the county auditor such additional information as is needed by the county auditor to make the certification required by this division, including certification to the county auditor by each such fiscal officer as to the then exempt obligations of the subdivision. The certificate of the county auditor shall be conclusive as to the data therein set forth for the purposes of determining the indirect debt limit. The calculations and certifications provided for in this section relating to the one per cent limit need not be made or provided where the annual debt charges required to be taken into consideration in ascertaining the indirect debt limit will not exceed the ten-mill limit.

(D) A municipal corporation which has outstanding exempt obligations supported by municipal income taxes as provided in division (A)(5) of this section shall, to the extent necessary therefor, levy and continue to levy such income tax and apply the proceeds thereof in accordance with its covenants made in the issuance of such obligations, and to such extent such tax shall not be subject to diminution by initiative or referendum, or diminution by statute unless provision is made therein for an adequate substitute therefor, other than unvoted taxes on the general tax lists and duplicates, assigned by law to such purpose.

(E) If the tax budget or the official certificate of estimated resources of a subdivision shows that funds available for the purpose, including municipal income taxes under division (D) of this section, but excluding unvoted taxes within the ten-mill limit, will be insufficient to pay the debt charges on all outstanding obligations of the subdivision that have been shown as exempt obligations on any certificate by the fiscal officer delivered to the county auditor pursuant to division (C) of this section, whether or not qualifying as such in any subsequent certificate, sections [5705.31](#) and [5705.32](#) of the Revised Code shall be specially applied as follows with respect to the debt charges on such obligations:

- (1) The amount of such debt charges and the debt charges on other unvoted general obligations of the subdivision, not otherwise provided for, shall be charged against the minimum levy of such subdivision provided pursuant to division (D) of section [5705.31](#) of the Revised Code to the full amount of such minimum levy, if necessary, without preserving to such subdivision any operating levy within the ten-mill limit;
- (2) If the debt charges on such obligations, and on any other outstanding unvoted general obligations of the subdivision not otherwise provided for, exceed the minimum levy of such subdivision, there shall be levied millage upon the tax value of property on the general tax lists and duplicates of the subdivision in excess of the ten-mill limit, but within the one per cent limit as to any property, in such amounts as are necessary to make up such deficiency to the extent that such deficiency does not exceed the debt charges, not otherwise provided for, on the exempt obligations referred to in this division;
- (3) Only if the debt charges on such exempt obligations of the subdivision are not fully provided for after application of divisions (E)(1) and (2) of this section, the balance of such debt charges shall be provided by adjustment of other minimum levies pursuant to division (D) of section [5705.31](#) of the Revised Code.

If the subdivision is a municipal corporation that by charter provides a tax-rate limitation pursuant to section [5705.18](#) of the Revised Code, divisions (E)(1), (2), and (3) of this section shall be applied only in a manner consistent with the applicable charter provisions. If a levy for current operating expenses, whether or not part of a levy for other purposes, is to be provided under such charter in lieu of a minimum levy provided by division (D) of section [5705.31](#) of the Revised Code, as a first step, such charter levy shall be reduced by the amount of the levy for debt charges on such exempt obligations only if and to the extent provided by such charter, and if no part of such debt charges is to be paid from a levy within the limitations imposed by the charter, the full amount of such debt charges shall be considered the deficiency under division (E)(2) of this section. The levy for such debt charges under such subdivision shall not exceed any applicable charter limitation. Any references in applicable charter provisions to the limitations provided by the constitution or laws or to a ten-mill limitation of Section 2, Article XII, Ohio Constitution, shall be viewed by the county budget commission as meaning the one per cent limit applicable under this section. Division (E)(3) of this section shall not be applied to reduce any levy within a charter tax-rate limitation.

This section does not alter the right of holders of exempt obligations to share equally in taxes levied within the ten-mill limit nor the general obligation character of such exempt obligations, and the full faith and credit of the subdivision is pledged thereto.

(F) If any levy is made under division (E)(2) of this section, the amount of millage to be applied to tax values on the general tax lists and duplicates shall be determined for each classification of property the tax value of which is computed by applying a different percentage to true value. The millage rates applied to such classifications of property shall be calculated to produce revenues in the aggregate amount to be provided under division (E)(2) of this section, provided that no such millage shall be added to the taxes on property that is already taxed to the full extent of the one per cent limit, and the millage on each other classification of property shall not result in a tax thereon in excess of the one per cent limit, but the millage amount levied under division (E)(2) of this section shall be the same as to all classifications of property which may be taxed at the same millage without exceeding the one per cent limit. In any event, the millage amount levied under division (E)(2) of this section on all land and improvements thereon in the subdivision shall be the same.

(G) Nothing in this section shall be applied to impair the authority of a municipal corporation under section [5705.18](#) of the Revised Code. Levies which are authorized by the charter of a municipal corporation without necessity for further vote and which are available for debt charges shall continue to be treated as levies outside the ten-mill limit and outside the one per cent limit in determining the indirect debt limit.

Effective Date: 06-03-2002 .

ORIGINAL

Receipt No. 1

\$5,850.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Auditor of State

Five thousand-eight hundred and fifty and 00/100 Dollars

For Cigarette Tax-General Fund

1000-534

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 2

\$500.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Auditor of State

Five hundred and 00/100 Dollars

For Local Government Distribution - General Fund

1000-532

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 3

\$4,000.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of County Auditor

Four thousand and 00/100 Dollars

For General Property Tax Advance - General Fund

1000-101

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 4

\$4,000.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Auditor of State

Four thousand and 00/100 Dollars

For Gasoline Tax - Gasoline Tax Fund

1000-537

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 5

\$250.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of XYZ Group

Two hundred and Fifty and 00/100 Dollars

For Rent - General Fund

1000-802

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 6

\$1,000.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Last National Bank - CD #1234 interest

One thousand and 00/100 Dollars

For Interest - General Fund

1000-701

I.M. Good Fiscal officer

PURCHASE ORDER

OFFICE OF THE Township Fiscal officer			Requisition No.		
			Purchase Order and Certificate No. _____ 4		
Any County, Ohio			APPROPRIATION		
My Town, Ohio		Jan. 5, 20XX	Code	Amount	
To: Blank Forms, Inc.			1000-110-410	\$500	00
My Town, Ohio 12345					
Deliver to: Any Township					
At: Any County, My Town, Ohio 12345					
Terms: Payable quarterly @ \$500.00 upon billing - check					
Quantity	Unit	Description	Price/Unit	Amount	
1 Box		Pre-numbered Purchase Orders.		\$500	00
		Beginning 1-10-XX			

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

It is hereby certified that the amount of (\$500.00) required to meet the contract, agreement, obligation, payment or expenditure for the above, has been lawfully appropriated or authorized or directed for such purpose and is in the Treasury or in process of collection to the credit of _____
General Fund
Fund free from any obligation or certification now outstanding.

Dated 1-5-XX I.M. Good _____
Fiscal officer _____ Any Township

This order is not valid unless Fiscal officer's Certificate is signed.

ORIGINAL
(To be sent to vendor)

BLANKET PURCHASE ORDER				
OFFICE OF THE Township Fiscal officer			Requisition No.	
			Purchase Order and Certificate No. <u> 2 </u>	
Any County, Ohio			APPROPRIATION	
My Town, Ohio		January 2, 20XX	Code	Amount
To: Cheap Power Company			1000-120-351	\$350 00
My Town, Ohio 12345				
Deliver to: Any Township				
At: same, My Town, Ohio 12345				
Terms: Check - 10 days after receipt of bill				
Quantity	Unit	Description	Price/Unit	Amount
		Electric bill for town hall for January-March		\$350 00
		#124-January Electric - \$120.00		230 00

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

It is hereby certified that the amount of (\$350.00) _____ required to meet the contract, agreement, obligation, payment or expenditure for the above, has been lawfully appropriated or authorized or directed for such purpose and is in the Treasury or in process of collection to the credit of _____
General
Fund free from any obligation or certification now outstanding.

Dated 1-2-XX I.M. Good
Fiscal officer _____ Any Township

This order is not valid unless Fiscal officer's Certificate is signed.

ORIGINAL
(To be sent to vendor)

THEN & NOW PURCHASE ORDER				
OFFICE OF THE Township Fiscal officer			Requisition No.	
			Purchase Order and Certificate No. <u>10</u>	
Any County, Ohio			APPROPRIATION	
My Town, Ohio		January 30, 20XX	Code	Amount
To: XYZ Furnace Company			1000-120-360	\$300 00
My Town, Ohio 12345				
Deliver to: Township Hall				
At:				
Terms: Check - 10 days after billing				
Quantity	Unit	Description	Price/Unit	Amount
		Emergency repair of furnace		\$300 00
		on Saturday, 1-23-XX. Date of bill will also		
		be 1-23-XX.		

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

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 certificate, the amount of (\$300.00) required to pay this contract or order has been appropriated for the purpose of this contract or order and is in the treasury or in the process of collection to the credit of the _____ General Fund free from any previous encumbrance.

Dated 1-30-XX I.M. Good
 Fiscal officer _____ Any Township

This order is not valid unless
 Fiscal officer's Certificate is
 signed.

ORIGINAL
 (To be sent to vendor)

PURCHASE ORDER					
OFFICE OF THE Township Fiscal officer				Requisition No.	
				Purchase Order and Certificate No. <u>3</u>	
Any County, Ohio				APPROPRIATION	
My Town, Ohio		Jan. 8, 20XX		Code	Amount
To: Big Rocks, Inc.				2031-330-420	\$800 00
My Town, Ohio 12345					
Deliver to: Any Township					
At: Any County, My Town, Ohio 12345					
Terms: Payable quarterly @ \$800.00 upon billing - check					
Quantity	Unit	Description	Price/Unit	Amount	
100	Tons	100 Tons #57 Gravel	\$8.00	\$800	00
		Beginning 1-08-XX			

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

It is hereby certified that the amount of (\$800) _____ required to meet the contract, agreement, obligation, payment or expenditure for the above, has been lawfully appropriated or authorized or directed for such purpose and is in the Treasury or in process of collection to the credit of _____
Road & Bridge Fund
 Fund free from any obligation or certification now outstanding.

Dated 1-8-XX I.M. Good _____
 Fiscal officer _____ Any Township

This order is not valid unless Fiscal officer's Certificate is signed.

ORIGINAL
 (To be sent to vendor)

Warrant No. <u> 123 </u>							
Township <u> Any Township </u>							
Amount of Warrant \$ <u> 500.00 </u>							
Payable to							
<u> Blank Forms, Inc. </u>							
Address: <u> 5545 A Road, Box 999, My Town, Ohio 12345 </u>							
Date: <u> 1/15/20xx </u>							
<i>EXAMINED AND FOUND CORRECT</i>							
Trustee # 1							
Trustee # 2							
Trustee # 3							
DISTRIBUTION							
Fund	Appr'n	Amt. Certified		Amt. Of Warrant		Credit Appr'n	
General	1000-110-410	500	00	500	00		

TOWNSHIP ACCOUNTING MANUAL

Check No. <u>123</u> Date <u>1/15/XX</u> To: <u>Blank Forms, Inc.</u> Fund: <u>1000-110-120</u> For: <u>Pre-Numbered P.O.'s</u>	Deposit Total 18,000 00 Amount This Check 500 00 Balance 17,500 00	Check No. <u>123</u> Date <u>1/15/XX</u> Any Township My Town, Ohio Pay to the order of: <u>Blank Forms, Inc.</u> \$500.00 Five Hundred and 00/100-----Dollars Last National Bank Any Town, Ohio
---------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Check No. <u>124</u> Date <u>1/30/XX</u> To: <u>Cheap Power Co.</u> Fund: <u>1000-120-351</u> For: <u>Jan. Electric</u>	Deposit Total 17,500 00 Amount This Check 120 00 Balance 17,380 00	Check No. <u>124</u> Date <u>1/30/XX</u> Any Township My Town, Ohio Pay to the order of: <u>Cheap Power Co.</u> \$120.00 One hundred-twenty and 00/100-----Dollars Last National Bank Any Town, Ohio
-------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

TOWNSHIP ACCOUNTING MANUAL

Check No. <u>125</u> Date <u>1/30/XX</u> To: <u>XYZ Furnace Company</u> Fund: <u>1000-110-360</u> For: <u>Emergency Furnace Repair</u>	Deposit 5,850 500 4,000	00 00 00	Any Township My Town, Ohio Pay to the order of: <u>XYZ Furnace Company</u> Three Hundred and 00/100-----Dollars	Check No. <u>125</u> Date <u>1/30/XX</u>
Total	27,830	00	Last National Bank	
Amount This Check	300	00	Any Town, Ohio	
Balance	27,530	00		

980 Check No. <u>126</u> Date <u>1/30/XX</u> To: <u>Big Rocks, Inc.</u> Fund: <u>2031-330-420</u> For: <u>100 tons gravel</u>	Deposit 4,000 250 1,000	00 00 00	Any Township My Town, Ohio Pay to the order of: <u>Big Rocks, Inc.</u> Eight hundred and 00/100-----Dollars	Check No. <u>126</u> Date <u>1/30/XX</u> \$800.00
Total	32,780	00	Last National Bank	
Amount This Check	800	00	Any Town, Ohio	
Balance	31,980	00		

TOWNSHIP ACCOUNTING MANUAL

BANK RECONCILIATION

1. Sort all checks returned in your statement into numerical order by check number.
2. Compare all of these checks to your check register to determine the ones that are missing.
3. Write down amounts of all missing checks in the "Checks Outstanding" column below.
4. Now fill in the appropriate blanks below. When you finish, your "Adjusted Check Book Balance" should equal your "Adjusted Statement Balance."

CHECKS OUTSTANDING

NO.	AMOUNT	The balance in checkbook	\$54,109.24
		Less monthly service charge	- 0 -
122	325.00	Less other charges not entered in checkbook	- 0 -
130	200.00		- 0 -
131	62.00		- 0 -
132	22.50	Total charges to subtract	- 0 -
		Adjusted Checkbook Balance	\$54,109.24
		Bank Balance (as of the date of this statement)	\$ 4,638.38
		Plus any deposits you have made that do not appear on this statement	\$ 156.86
		Add Investments	50,000.00
TOTAL	686.00 ≡	Less checks outstanding	686.00
		ADJUSTED STATEMENT BALANCE	\$ 54,109.24

RV - Reversed Item
 SC - Service Charge
 OC - Overdraft Charge
 RT - Return Check Charge
 CC - Certified Check Debit
 DM - Debit Memo
 LS - List Posting

DR - Deposited Item Returned
 CM - Credit Memo
 MC - Miscellaneous Charge
 OD - Overdrawn (Balance)
 LC - Line of Credit
 WT - Wire Transfer

TOWNSHIP ACCOUNTING MANUAL

INVESTMENT LEDGER

Date 20XX	Description	Number	Receipt Number	Check No.			
					Purchased	Redeemed	Balance
1/1	Last Nat'l CD 6%-Mat. 5/15/00	General 100% #1234		Memo	X		\$100,000
1/30	Last Nat'l Interest Pmt.	CD 1234	6	9999	X		\$100,000

1-2 Compliance Requirements: Ohio Rev. Code §§ 5705.41 (D); and 5705.42 - Restriction upon appropriation and expenditure of money – certificate of fiscal officer.

Summary of Requirements:

The authorization of a bond issue is *deemed an appropriation* of the proceeds of the bond issue for the purpose for which such bonds were issued. No expenditure shall be made from any bond fund until first authorized by the taxing authority. [Ohio Rev. Code § 5705.41(A)]

Similarly, Federal and State grants or loans are “*deemed appropriated*”⁶ for such purpose by the taxing authority” as provided by law and shall be recorded as such by the fiscal officer of the subdivision, and is deemed in process of collection [Ohio Rev. Code § 5705.42].

No orders or contracts involving the expenditure of money are to be made unless there is a 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**⁷ to the credit of an appropriate fund free from any previous encumbrances. [Ohio Rev. Code § 5705.41(D)(1)]^{8 9}

⁶ “Deemed an appropriation” under this section means the Federal or State government has already appropriated and established the purpose(s) for which a government can spend monies received from Federal or State grants and loans. The taxing authority cannot deviate from this purpose; the taxing authority can only resolve to spend the money for a purpose already prescribed in a contract, grant agreement, loan agreement, etc. Therefore, Federal and State grants and loans received under Ohio Rev. Code § 5705.42 do not require formal appropriation by the legislative body. In other words, Ohio Rev. Code § 5705.42 effectively eliminates an unnecessary appropriation action by the taxing authority. However, Ohio Rev. Code § 5705.42 directs the fiscal officer to record the appropriation amount “as such” which AOS interprets to be the accounting system* and/or the budgetary statements or footnotes as applicable for their financial reporting framework in the accounting system. The fiscal officer should also include the appropriated amounts on the (amended) certificate to properly monitor budget versus actual activity. Note: Amounts “deemed appropriated” are subject to inclusion in GAAP budgetary presentations (GASB Cod. 2400.102). The government has no legal authority to spend these resources unless they were either appropriated by the legislative authority or deemed appropriated by the Federal or State government. (2015-1 GASB Implementation Guide Q&A 7.91.14 GASB Cod. 2400.702-14)

*NOTE: If the auditee does not record the appropriation amount in the accounting system, but does report in the financial statements and/or footnotes, auditors should consider issuing a management letter comment for the auditee to record in their accounting system.

⁷ It is permissible to certify a purchase without sufficient cash “in the bank” if a government is reasonably certain cash will be on hand in time to pay the invoice when due (i.e. is “**in the process of collection**”). For example, the Ohio EMA disburses Homeland Security grants only when the local government certifies to OEMA they have an invoice on hand requiring payment. Since the government will receive OEMA’s cash in time to pay the vendor, the CFO can certify the acquisition even if there is no cash in the fund at the time of the certification. (This assumes there is sufficient appropriation for the payment).

⁸ Under Ohio Rev. Code §§ 9.10, and 9.11 and 1990 Op. Atty. Gen. No. 90-082, the fiscal officer need not manually sign each certification. Electronic or mechanical signatures are permissible. However, Ohio Rev. Code § 9.10 expressly prohibits using rubber stamp signatures. (We likely would not deem using a rubber stamp to be material noncompliance.)

⁹ Ohio Rev. Code § 3315.20 permits schools to incur a fund cash deficit in certain circumstances.

If an entity levies taxes, Ohio Rev. Code § 5705.41 applies. However, some entities with taxing authority do not levy taxes. When they do not levy taxes, Ohio Rev. Code § 5705.28(B)(2) permits a comparable, but somewhat streamlined budget process. Ohio Rev. Code § 5705.28(B)(2) requires entities to follow § 5705.41.¹⁰

Per Ohio Rev. Code § 5705.41(D)(3), “Contract” as used in this section excludes current payrolls of regular employees and officers.

Note: See Appendix A-2 of the OCS Implementation Guide for examples of direct charges that do not require a certificate under Ohio Rev. Code § 5705.41(D).

The statute provides the following exceptions to this basic requirement:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract¹¹ or order was made and at the time that he is completing his certification, 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 taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$100 for counties, or less than \$3,000 for other political subdivisions, may be paid by the fiscal officer without such affirmation of the taxing authority 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 the taxing authority. [Ohio Rev. Code § 5705.41(D)]

Fiscal officers may prepare “blanket” certificates for a sum not exceeding an amount established by resolution or ordinance¹² adopted by the members of the legislative authority against any specific line item account over a period not extending¹³ beyond the end of the current fiscal year. The blanket

¹⁰ For conservancy districts, auditors should additionally review the requirements of Ohio Rev. Code § 6101.44 and tailor their compliance testing procedures accordingly, if necessary. For conservancy districts that levy taxes, we should cite to the budgetary requirements contained in Ohio Rev. Code § 6101.44 where they are similar to requirements contained in Ohio Rev. Code Chapter 5705. The more specific requirements contained in Ohio Rev. Code Chapter 6101 trump those contained in Chapter 5705. Auditors should apply the provisions of Ohio Rev. Code Chapter 5705 when Chapter 6101 does not address budgetary restrictions applicable to conservancy districts.

¹¹ 1987 Op. Atty. Gen. No. 87-069 concluded that when a government uses *Then and Now* certificates, they should charge the cost to the appropriation in effect at the time they incurred the obligation. For example, if a calendar-year government orders an item in December 20XX, the government should charge the cost to 20XX appropriations, even if the fiscal officer signs a *Then and Now* Certificate in January 20XX+1.

¹² The governing authority is only required to adopt one ordinance or resolution establishing the dollar limits for blanket certificates. A separate ordinance or resolution approving *each* individual blanket certificate is not necessary.

¹³ We interpret the word “*extends*” in this context as the authority to certify commitments against a regular blanket certificate or super blanket certificate that expires at year end. However, the authority to pay against previously certified commitments continues until all outstanding commitments are paid. (In other words, the government should consider these unpaid year-end commitments similar to other outstanding commitments/encumbrances, and reduce next year’s opening unencumbered balances for these amounts.)

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 item¹⁴ appropriation.

In addition to regular blanket certificates, a subdivision's fiscal officer may also issue so-called "super blanket" certificates for any amount for expenditures and contracts from a specific line-item appropriation account in a specified fund for most professional services, fuel, oil, food items and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the fiscal year or, in the case of counties, beyond the quarterly spending plan established by the county commissioners. More than one super blanket certificate may be outstanding at one particular time for a particular line-item appropriation account.

Continuing Contracts to be Performed in Whole or in Part in an Ensuing Fiscal Year: Where a continuing contract is to be performed in whole or in part in an ensuing fiscal year, only the amount required to meet those amounts in the fiscal year in which the contract is made needs to be certified. (1987 Op. Atty. Gen. 87-069)

Per Unit Contracts: Where contracts are entered into on a per unit basis, only the amount estimated to become due in the current fiscal year need be certified. (1987 Op. Atty. Gen. No. 87-069)

Contract or Lease Running Beyond the Termination of the Fiscal Year Made: Pursuant to § 5705.44, Ohio Rev. Code, where a contract or lease runs beyond the termination of the fiscal year in which it is made, only the amount of the obligation maturing in the current fiscal year need be certified. The remaining amount is a fixed charge required to be provided for in the subsequent fiscal year's appropriations as a fixed charge.

Payments made from the earnings of a public utility are exempted from the certification (and encumbering) requirements of Ohio Rev. Code section 5705.41(D). [Ohio Rev. Code § 5705.44 and 1987 Op. Atty. Gen. No. 87- 069] However, these payments are still subject to the requirements of Ohio Rev. Code § 5705.41(B).

The Attorney General, in 1987 Op. Atty. Gen. No. 87-069, has clarified the application of the exceptions set forth above. In summary, he has indicated that:

If a government subject to Ohio Rev. Code § 5705.41(D) enters into a continuing contract under which no goods or services will be delivered during the current fiscal year and payment will not be due until delivery, no amount need be certified as available during the current fiscal year. Pursuant to Ohio Rev. Code § 5705.44, the amount remaining unpaid at the end of a fiscal year to become due in the next fiscal year must be included in the annual appropriation measure for the next fiscal year as a fixed charge.

If under a continuing contract it cannot be determined whether delivery of goods or services and the obligation to make payment will take place in the current or an ensuing fiscal year, the total amount due under the contract must be certified as available during the current year.

If under a continuing contract delivery of goods or services is to occur in the current fiscal year with the obligation to make payment deferred until an ensuing fiscal year, the amount required to meet the obligation for goods or services delivered during the current fiscal year must be certified as available in that fiscal year.

¹⁴ There is no additional legal explanation for what "line item appropriation" means in this context; therefore, AOS interprets "line item" to mean accounting line item, which is not necessarily the "legal level of control."

If a government subject to Ohio Rev. Code § 5705.41(D), enters into a contract that is not a continuing contract, the total amount due under the contract must be certified as available in the fiscal year in which the contract is made, regardless of when delivery of goods or services will be made or when payment will become due.

County Commissioner Authorization: A board of county commissioners, by resolution, may exempt purchases of \$1,000 or less from the prior certification requirement. The resolution must specify the dollar limit applicable to such purchases and whether it applies to all purchases, is limited to certain classes of purchases, or is limited to specific purchases. The board must notify the county auditor in writing of its intention to adopt such a resolution and the scope of the resolution. The county auditor has 15 days to comment on the resolution before it may be adopted by the board. Where such a resolution has been adopted, any person authorized to make purchases, within 3 business days (or other time limit the commissioners resolve) of making a purchase exempted under the resolution, must file with the county auditor a written or electronic document stating the purpose, amount, appropriation line item and date of the purchase, and the name of the vendor.

In determining how the government ensures compliance, consider the following:	What control procedures address the compliance requirement?	W/P Ref.
<ul style="list-style-type: none"> • Policies and Procedures Manuals • Knowledge and Training of personnel • Tickler Files/Checklists • Review/Comparison/Recomputations of Purchase Documents • Budgetary/Purchasing Accounting/Monitoring System • Legislative and Management Monitoring • Management’s identification of changes in laws and regulations • Management’s communication of changes in laws and regulations to employees – Policies and Procedures Manuals 		

Suggested Audit Procedures - Compliance (Substantive) Tests:

1. Search for material unrecorded liabilities and/or encumbrances at year end. Refer to minutes and records immediately following the fiscal year cutoff date.
2. During the search for material unrecorded liabilities and/or encumbrances at year end, compare the date of the fiscal certificates with invoice dates, noting whether or not the certificate date precedes the invoice/obligation date and was recorded as an encumbrance in the proper year.

Note:

- The obligation date may precede the invoice date. If separately identified, use the obligation date when determining compliance.

- If the government does not expect to complete the project in the current year, the remainder of the project must be appropriated immediately in the subsequent year(s).⁶
3. Inspect a representative number of “regular blanket” certificates outstanding near year end and determine that:
- The amount is established by an ordinance or resolution passed by a majority of the legislative body. (If the legislative authority passed this in the prior years, agree to permanent file documentation.)
 - They are not dated after the fiscal year end.
 - They do not exceed the amount the legislative body established.
 - Only one certificate is outstanding per line item appropriation.
4. For subdivisions using “super blanket” certificates, inspect the certification of the fiscal officer and determine whether:
- The certificates were for professional services, fuel, oil, food items or any other specific recurring and reasonably predictable operating expense and,
 - They do not run beyond the fiscal year (or quarterly spending plan, if a county adopted a plan).

Audit implications (adequacy of the system and controls, and the direct and material effects of non-compliance, effects on the audit opinions and/or footnote disclosures, significant deficiencies/material weaknesses, and management letter comments):

9.38 Deposit of public moneys.

As used in this section and section [9.39](#) of the Revised Code:

- (1) "Color of office," "public office," and "public official" have the same meanings as in section [117.01](#) of the Revised Code.
- (2) "Legislative authority" means a board of county commissioners, a board of township trustees, the legislative authority of a municipal corporation, or the board of education of a school district.

A person who is a state officer, employee, or agent shall pay to the treasurer of state all public moneys received by that person as required by rule of the treasurer of state adopted pursuant to section [113.09](#) of the Revised Code. A person who is a public official other than a state officer, employee, or agent shall deposit all public moneys received by that person with the treasurer of the public office or properly designated depository on the business day next following the day of receipt, if the total amount of such moneys received exceeds one thousand dollars. If the total amount of the public moneys so received does not exceed one thousand dollars, the person shall deposit the moneys on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited. The policy shall include provisions and procedures to safeguard the public moneys until they are deposited. If the public office of which the person is a public official is governed by a legislative authority, only the legislative authority may adopt such a policy; in the case of a board of county commissioners, the board may adopt such a policy with respect to public offices under the board's direct supervision and the offices of the prosecuting attorney, sheriff, coroner, county engineer, county recorder, county auditor, county treasurer, or clerk of the court of common pleas. If a person who is a public official receives public moneys for a public office of which that person is not a public official, that person shall, during the first business day of the next week, pay to the proper public official of the proper public office the moneys so received during the current week.

Effective Date: 11-02-1999 .

5705.14 Transfer of funds.

No transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, except as follows:

(A) 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 such bonds are payable.

(B) The unexpended balance in any specific 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 of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

(C)

(1) Except as provided in division (C)(2) of this section, the unexpended balance in the sinking fund or bond retirement fund of a subdivision, after all indebtedness, interest, and other obligations for the payment of which such fund exists have been paid and retired, shall be transferred, in the case of the sinking fund, to the bond retirement fund, and in the case of the bond retirement fund, to the sinking fund; provided that if such transfer is impossible by reason of the nonexistence of the fund to receive the transfer, such unexpended balance, with the approval of the court of common pleas of the county in which such division is located, may be transferred to any other fund of the subdivision.

(2) Money in a bond fund or bond retirement fund of a city, local, exempted village, cooperative education, or joint vocational school district may be transferred to a specific permanent improvement fund provided that the county budget commission of the county in which the school district is located approves the transfer upon its determination that the money transferred will not be required to meet the obligations payable from the bond fund or bond retirement fund. In arriving at such a determination, the county budget commission shall consider the balance of the bond fund or bond retirement fund, the outstanding obligations payable from the fund, and the sources and timing of the fund's revenue.

(D) The unexpended balance in any special fund, other than an improvement fund, existing in accordance with division (D), (F), or (G) of section [5705.09](#) or section [5705.12](#) of the Revised Code, may be transferred to the general fund or to the sinking fund or bond retirement fund after the termination of the activity, service, or other undertaking for which such special fund existed, but only after the payment of all obligations incurred and payable from such special fund.

(E) Money may be transferred from the general fund to any other fund of the subdivision.

(F) Moneys retained or received by a county under section [4501.04](#) or division (A)(2) of section [5735.27](#) of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(G) Moneys retained or received by a municipal corporation under section [4501.04](#) or division (A)(1) of section [5735.27](#) of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(H)

(1) Money may be transferred from the county developmental disabilities general fund to the county developmental disabilities capital fund established under section [5705.091](#) of the Revised Code or to any other fund created for the purposes of the county board of developmental disabilities, so long as money in the fund to which the money is transferred can be spent for the particular purpose of the transferred money. The county board of developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer. Money transferred to a fund shall be credited to an account appropriate to its particular purpose.

(2) An unexpended balance in an account in the county developmental disabilities capital fund or any other fund created for the purposes of the county board of developmental disabilities may be transferred back to the county developmental disabilities general fund. The transfer may be made if the unexpended balance is no longer needed for its particular purpose and all outstanding obligations have been paid. Money transferred back to the county developmental disabilities general fund shall be credited to an account for current expenses within that fund. The county board of developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer.

(I) Money may be transferred from the public assistance fund established under section [5101.161](#) of the Revised Code to either of the following funds, so long as the money to be transferred from the public assistance fund may be spent for the purposes for which money in the receiving fund may be used:

(1) The children services fund established under section [5101.144](#) of the Revised Code;

(2) The child support enforcement administrative fund established, as authorized under rules adopted by the director of job and family services, in the county treasury for use by any county family services agency.

Except in the case of transfer pursuant to division (E) of this section, transfers authorized by this section shall only be made by resolution of the taxing authority passed with the affirmative vote of two-thirds of the members.

Amended by 132nd General Assembly File No. TBD, HB 26, §101.01, eff. 1/1/2018.

Amended by 129th General Assembly File No. 28, HB 153, §101.01, eff. 9/29/2011.

Amended by 128th General Assembly ch. 28, SB 79, §1, eff. 10/6/2009.

Effective Date: 01-10-1992 .

5705.16 Resolution for transfer of funds; petition; approval or disapproval by tax commissioner.

A resolution of the taxing authority of any political subdivision shall be passed by a majority of all the members thereof, declaring the necessity for the transfer of funds authorized by section [5705.15](#) of the Revised Code, and such taxing authority shall submit to the tax commissioner a petition that includes the name and amount of the fund, the fund to which it is desired to be transferred, a copy of such resolution with a full statement of the proceedings pertaining to its passage, and the reason or necessity for the transfer. The commissioner shall approve the transfer of such funds upon determining each of the following:

- (A) The petition states sufficient facts;
- (B) That there are good reasons, or that a necessity exists, for the transfer;
- (C) No injury will result from the transfer of such funds.

If the petition is disapproved by the commissioner, it shall be returned within ten days of its receipt to the officers who submitted it, with a memorandum of the commissioner's objections, and the taxing authority shall not transfer the funds as requested by the petition. This disapproval shall not prejudice a later application for approval. If the petition is approved by the commissioner, it shall be returned within ten days of its receipt to the officers who submitted it , and the taxing authority may transfer the funds as requested by the petition.

Amended by 132nd General Assembly File No. TBD, HB 49, §101.01, eff. 9/29/2017.

Amended by 129th General Assembly File No.28, HB 153, §101.01, eff. 9/29/2011.

Effective Date: 09-27-1983.

2019 Compensation Charts *(updated Jan. 2, 2019)*

Compensation adjustments for township officials was amended into Senate Bill 296, which took effect December 27. The bill provides a 1.75% cost of living adjustment (COLA) that begins in 2019 and extends through 2028. Only those township officials that are elected or appointed on or after Jan. 1, 2019 are eligible to receive the increase. The reason that current trustees and fiscal officers are prohibited from taking the increase until their reelection is simple - the Ohio Constitution prohibits such action.

Ohio Constitution, Article II, §20

The general assembly, in cases not provided for in the constitution, shall fix the term of office and the compensation of all officers; but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished.

Per ORC §§505.24 and 507.09, township trustee and fiscal officer salaries are based on the annual budget of the township. If you have any questions about the compensation charts, please do not hesitate to contact the State Association office.

FISCAL OFFICER COMPENSATION ANNUAL SALARY

Township Budget	Pay for 2016 (5% increase)	Pay for 2017 (5% increase)	Pay for 2018 (no increase)	Pay for 2019 (1.75%) <i>**Only applies to officials that were appointed or elected <u>ON</u> or <u>AFTER</u> Jan. 1, 2019</i>
\$250,000 or less	\$10,398	\$10,918	\$10,918	\$11,109
\$250,000.01 - 500,000	\$13,370	\$14,039	\$14,039	\$14,285
\$500,000.01 - 750,000	\$14,854	\$15,597	\$15,597	\$15,870
\$750,000.01 - 1,500,000	\$17,826	\$18,717	\$18,717	\$19,045
\$1,500,000.01 - 3,500,000	\$20,796	\$21,836	\$21,836	\$22,218
\$3,500,000.01 - 6,000,000	\$22,282	\$23,396	\$23,396	\$23,805
\$6,000,000.01 - 10,000,000	\$25,573	\$26,852	\$26,852	\$27,322
Greater than \$10,000,000	\$29,585	\$31,064	\$31,064	\$31,608

TRUSTEE COMPENSATION AMOUNT PER DAY, NOT TO EXCEED 200 DAYS PER YEAR *(IF PAID SALARY, 200 TIMES DAILY RATE, PAID MONTHLY)*

Township Budget	Pay for 2016 (5% increase)	Pay for 2017 (5% increase)	Pay for 2018 (no increase)	Pay for 2019 (1.75%) <i>**Only applies to officials that were appointed or elected <u>ON</u> or <u>AFTER</u> Jan. 1, 2019</i>
\$250,000 or less	\$38.49	\$40.41	\$40.41	\$41.12
\$250,000.01 - 500,000	\$44.57	\$46.80	\$46.80	\$47.62
\$500,000.01 - 750,000	\$47.27	\$49.63	\$49.63	\$50.50
\$750,000.01 - 1,500,000	\$54.01	\$56.71	\$56.71	\$57.70
\$1,500,000.01 - 3,500,000	\$59.42	\$62.39	\$62.39	\$63.48
\$3,500,000.01 - 6,000,000	\$64.82	\$68.06	\$68.06	\$69.25
\$6,000,000.01 - 10,000,000	\$83.99	\$88.19	\$88.19	\$89.73
Greater than \$10,000,000	\$107.98	\$113.38	\$113.38	\$115.36



OAKS EFT Remittance Lookup

For each query you will first enter your OAKS Vendor ID and Key #.
 Your Key # is your organization's zip code.
 If you need help with your Vendor ID or Key #, please contact Ohio Shared Services by telephone at 614.338.4781.

Vendor ID:

Key#:

Email ID:

Date Range: to (MM/DD/YYYY)

Remitting Agency: (Choose Agency)

- OR -

Amount: to

Invoice:

Voucher:

PaymentID:

* - Required entry.

If you need assistance accessing this application or if you have questions about it, please contact Ohio Shared Services, a division of Ohio's Office of Budget and Management by e-mail at ohiosharedservices@ohio.gov.

