VILLAGE AND TOWNSHIP BUDGET COMMISSION PROCEDURES

Below is a listing of steps taken for Villages / Cities / Townships to follow when preparing information for their upcoming budgets and meeting with the Budget Commission. It is broken down into separate sections: PREPARATION FOR NEW YEAR, BUDGET COMMISSION HEARINGS, YEAR END, NECESSARY AMENDMENTS FILED WITH THE COUNTY AUDITOR.

In order to simplify things, we will be following the process taking place during 2016 in preparation for the 2017 budgets.

PREPARING THE BUDGET (2017)

1. Early to Mid May 2016, the County Auditor's Office sends out a reminder that each entity much file their 2017 budgets with the County Auditor by July 20, 2016.

    a. If an entity determines that it will not be able to file its 2017 budget by July 20, then it can request an extension with the County Auditor's Office. The extension should include the request, the reason needed for the extension, and the estimated date as to when the 2017 budget will be filed with the County Auditor.

2. If on UAN, the entity can print the items listed below from the system. If they are not on UAN, then the County Auditor can either supply them with a blank form or the entity can create their own, as long as all of the necessary information is included:

    a. **Schedule A** – Summary of Amounts Required from General Property Tax Approved by the Budget Commission and County Auditor's Estimated Tax Rates. It shows the inside and outside millage rates as well as the dollar amount of taxes revenue estimated to be generated by each.

    b. **Schedule B** – Listing of Levies Outside of the 10 Mill Limitation.

    c. **Financial Worksheet** – This can either be printed from UAN or can be prepared by the entity in some other form.

        i. This worksheet shows a two year history (2014 and 2015) of actual receipts and disbursements and fund balances, the yearly estimated revenues and appropriations for the current year (2016), and the estimated revenues and appropriations for the budge year (2017).
        ii. Information is provided for every fund.

iii. The County Auditor should use his or her estimates for property taxes and local government monies as they will be better information than the entities (i.e. updated tax valuation information). For all other estimated revenues (gas tax, MVL monies, fees, etc.), the County Auditor should check for reasonableness and, if appropriate, ask questions or request additional supporting documentation.
iv. For appropriations, the County Auditor should check for reasonableness along with verifying that total appropriations by fund will not exceed estimated revenues plus available fund balance.
v. If a negative fund balance is projected or appropriations do not seem accurate, the County Auditor should inquire as to why amounts appear to be incorrect or why a negative fund balance is projected.

3. Once all information has been reviewed by the County Auditor and any / all questions have been asked, the County Auditor then makes any corrections to Schedules A and B and the Financial Worksheet. The County Auditor also prepares an Official Certificate or Estimated Resources.

    a. HOWEVER, this certificate is not official UNTIL the Budget Commission hearing is held and the Official Certificate is signed by the Budget Commission.
    b. Three copies of the corrected information are prepared. One is given back to the entity to show that the information was filed with the County Auditor. The other two copies are kept with the County Auditor until the Budget Commission hearing.

BUDGET HEARINGS

1. County Auditor tries to schedule all Budget Commission hearings either by late August or early September.

2. They send out a two week notice ahead of the established date. They also ask that each entity replies and informs the Budget Commission if they intend to show up.

3. The entities are set up in 10 minutes intervals. At the Budget Commission hearing:

    a. The County Auditor goes over the most recent assessed valuation information for the entity.
    b. The County Auditor goes over the tax revenue estimates that were provided on the 2017 Official Certificate of Estimated Resources.
    c. They also discuss any levies that are currently on the ballot in the November election OR the Budget Commission will remind an entity if one or more than one of their current levies will be expiring soon as a reminder to file the proper paperwork timely if they want to renew or replace the levy.
    d. The entity is also free to ask any questions during the hearing.

e. Once all information has been discussed and no further questions exist, the Budget Commission then signs the Official Certificate of Estimated Resources.

4. The Budget Commission will then give the entity back a second, corrected copy of the Schedule A, Schedule B, Financial Worksheet and Official Certificate of Estimated Resources. The County Auditor also keeps a copy of this information and files it in the entity's file.

    a. **A NOTE –** if the entity does not attend the Budget Commission hearing, the County Auditor should make arrangements with the entity's fiscal officer to provide them the final information discussed and approved at the Budget Commission.

5. Once this information is received back from the Budget Commission, the entity should prepare a resolution accepting the tax rates and amounts provided at the Budget Commission hearing (see sample). This resolution should be prepared and should be accepted at the next Council / Trustee meeting.

    a. One copy of this resolution should be kept by the entity
    b. One copy should be returned to the County Auditor's Office
    c. According to Ohio Law, this resolution is due back to the County Auditor's Office by October 1.

6. November Election – If an entity has a levy on the ballot for the November election, once the election results are certified by the Board of Elections and if the levy passed, then the County Auditor examines the results and issues a new 2017 Amended Certificate of Estimated Resources. This also applies if the entity experiences any changes in revenues that would affect their revenue estimates (i.e. unexpected increase or drop in 2016 gas tax or MVL tax collections).

2016 YEAR END

1. Before the 2016 year is over, the County Auditor sends out a reminder that, once the entity has reconciled and closed their books, they need to submit to the County Auditor their 2016 actual year-end fund balances information for all funds. No date is established; however, they do need the information as soon as it becomes available.

2. Also, the entities should provide a copy of their 2017 Appropriation Resolution to the County Auditor. These appropriations should be based on the most recent Certificate of Estimated Resources provided by the County Auditor.

    a. Appropriations are not considered official and available to be spent until the Appropriation Resolution has been filed with the County Auditor.
    b. Once filed, the County Auditor compares the Appropriation resolution to the most recent Official / Amended Certificate of Estimated Resources to make sure that overspending is not going to occur.

c. Once the comparison is made, the County Auditor sends a notification letter to certify that Total Appropriations DO / DO NOT Exceed the Certificate of Estimated Resources.

3. Once the County Auditor receives the 2016 actual year-end fund balances, he or she will issue an Amended Certificate of Estimated Resources with the new, updated actual year-end fund balances included in the first column.

AMENDING THE 2017 CERTIFICATE of ESTIMATED RESOURCES / APPROPRIATIONS DURING THE YEAR

Should an entity determine they either need to increase or decrease estimated revenues or appropriations during 2017:

1. If an entity determines they need to increase or decrease estimated revenues in a fund or funds, they should request an updated amended certificate from the County Auditor with the appropriate change.

    a. This should only be done if TOTAL estimated revenues within a fund will increase or decrease.

2. If the appropriations need adjusted due to this change, then new appropriations should also be included in the request, especially if a decrease is requested.

    a. New appropriations SHOULD NOT be filed with the County Auditor if the entity is just moving appropriations between line items. These moves do not require County Auditor approval; just the approval by the entity's governing body (depending on legal level of control). Only increases or decreases in total fund appropriations should be filed with the County Auditor.
    b. If a decrease in the Amended Certificate is requested, it should be assumed that a decrease in appropriations will also occur in order to avoid potential overspending.

3. **No corrections are considered official until it has been filed with the County Auditor's office.**

COUNTY

BUDGET -
OF-

TOWNSHIP

FOR FISCAL YEAR
BEGINNING JANUARY 01, 2017

Filed _____, _____

_____
County Auditor

_____
Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2017 . IN TOWNSHIP.

TAX VALUATION $ 61,150,930

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION -	
County	
Township	2.81
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION -	
County	
Township	10.50
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	13.31

TOWNSHIP, | COUNTY

6/6/2016 3:31:51 PM
UAN v2016.2

Financial Worksheet - Budget

2017BUDGET

Year 2016

Fund Classification: 1000 General

Fund Name: General

Description	2014	2015	Current 2016	2017
Fund Balance 1/1	$159,743.24	$151,525.53	$179,133.10	$60,000.00
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00
Revenues				
Property and Other Local Taxes				
Real Estate Tax	$104,241.52	$110,256.69	$104,000.00	$105,000.00
Personal Property Tax	$0.00	$0.00	$0.00	$0.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Licenses, Permits and Fees	$8,723.10	$7,973.49	$6,500.00	(A) $7,500.00
Fines and Forfeitures	$0.00	$0.00	$0.00	$0.00
Intergovernmental				
Local Government Distribution	$6,122.13	$22,308.83	$7,000.00	~~$7,500.00~~ 6,907 (A)
Estate Tax	$84.12	$0.00	$0.00	$0.00
Property Tax Allocation	$19,178.81	$19,297.51	$6,186.00	$12,000.00
Other	$2,453.00	$1,251.47	$1,037.50	$1,037.50 (A)
Special Assessments	$0.00	$0.00	$0.00	$0.00
Earnings on Investments	$35.53	$41.61	$30.00	$30.00 (A)
Miscellaneous	$419.91	$587.75	$0.00	$0.00
Total Revenue	$141,258.12	$161,717.35	$124,753.50	$133,067.50
Expenditures				
Administrative - Salaries	$53,497.24	$47,840.88	$48,995.00	$48,976.00
Administrative - Other	$42,399.52	$33,181.53	$120,341.60	$69,800.00
Townhalls, Memorial Buildings and Grounds - Other	$8,223.23	$8,597.56	$16,550.00	$15,550.00
Lighting- Other	$0.00	$1,650.71	$3,000.00	$3,000.00
Highways - Salaries	$2,750.00	$0.00	$0.00	$0.00
Highways - Other	$0.00	$516.00	$0.00	$0.00
Cemeteries - Other	$7,925.00	$7,790.00	$15,000.00	$15,000.00
Health Districts - Other	$35,599.12	$34,533.10	$40,000.00	$40,000.00

CORRECTED BY COUNTY AUDITOR

(A) = 15,474.50 TIES TO OFFICIAL CERTIFICATE

Financial Worksheet - Budget

2017BUDGET

Year 2016

Fund Classification: 1000 General

Fund Name: General

Description	2014	2015	Current 2016	2017
Parks and Recreation - Other	$0.00	$0.00	$0.00	$0.00
Capital Outlay - Other	$2,335.00	$0.00	$0.00	$0.00
Total Expenditures	$152,729.11	$134,109.78	$243,886.60	$192,326.00
Other Financing Sources & Uses				
Sources				
Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00
Special Items	$3,253.28	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00
Uses				
Transfers - Out	$0.00	$0.00	$0.00	$0.00
Advances - Out	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	$0.00
Total Other Financing Sources & Uses	$3,253.28	$0.00	$0.00	$0.00
Fund Balance 12/31	$151,525.53	$179,133.10	$60,000.00	$741.50
Less: Encumbrances 12/31	$0.00	$0.00	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$151,525.53	$179,133.10	$60,000.00	$741.50

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31.
Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

County Auditor's form No. 32 (Rev. 11-92) Form Prescribed by the Auditor of State
Prepare in Triplicate

Audits

6/22/2016 8:51:57 AM

Office of the Board of Trustees of Township, County, OH
To the County Auditor:

The Board of Trustees of said Township hereby submits its Annual Budget for the year commencing January 1st, 2017 for consideration of the County Budget Commission pursuant of Section 5705.30 of the Revised Code.

FILED
In County, Ohio
JUN 29 2016

Township Fiscal Officer

Auditor, County, Ohio

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

		Amount Approved by Budget Commission	Amount to be Derived from Levies	County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
Fund Description	Levy Description	Column I	Column II	Column III	Column IV
General		122000		2.10	
Road + Bridge		41000	232000	.71	4.00
Fire			103000		2.50
Ambulance			211 000		4.00
TOTAL		163000	546 000	2.81	10.50

700,000

MADISON TOWNSHIP, SCIOTO COUNTY

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column II)
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Road + Bridge	4.00	232,000
authorized by voters on 3 / 7 / 00 not to exceed CONT years.	Fire	2.00	74,000] 103,000
authorized by voters on 11 / 5 / 13 not to exceed 5 years.	Fire	.50	29,000]
authorized by voters on 11 / 7 / 00 not to exceed CONT years.	Ambulance	1.00	37,000]
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	2.00	116,000] 211,000
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	1.00	58,000]
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
		TOTAL	$546,000

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio

, Ohio August 29, 2016

To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2017, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

TIES TO (A) ON UAN PRINTOUT.

FUND	**Estimated** * Unencumbered Balance Jan. 1st, 2017	TAXES	OTHER SOURCES	TOTAL
General Fund	60,000.00	122,000.00	15,474.50	197,474.50
Special Revenue Funds	20,000.00	587,000.00	124,304.00	731,304.00
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00
TOTAL	80,000.00	709,000.00	139,778.50	928,778.50

TOTALS $848,778.50 X

BUDGET COMMISSION

FUND	Unencumbered Balance Jan. 1st 2017	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	60,000.00	122,000.00	15,474.50	197,474.50
SPECIAL REVENUE FUNDS	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Motor Vehicle License	0.00	0.00	20,001.00	20,001.00
Gasoline Tax	0.00	0.00	83,002.00	83,002.00
Road & Bridge	10,000.00	41,000.00	0.00	51,000.00
Fire Levy #2191	0.00	103,000.00		103,000.00
Ambulance Levy	0.00	211,000.00	0.00	211,000.00
Road's-- Paving & Ditching 4 mill #2901	10,000.00	232,000.00	0.00	242,000.00
F.E.M.A.				0.00
Cemetery	0.00	0.00	300.00	300.00
Permissive MVL	0.00	0.00	21,001.00	21,001.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
TOTAL SPECIAL REVENUE FUNDS	20,000.00	587,000.00	124,304.00	731,304.00

Township
2017 Tax Revenue Estimate

		Res-Ag	Non Res-Ag	Personal Property	All Public Utility	Total	95%
Assessed Value:		55,010,250	1,855,680	0	4,285,000	61,150,930	
General							
Full Rate:	2.10	115,520	3,900	0	9,000	128,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		115,520	3,900	0	9,000	128,420	122,000
Road and Bridge							
Full Rate:	0.71	39,060	1,320	0	3,040	43,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		39,060	1,320	0	3,040	43,420	41,000
Full Rate:	4.00	220,040	7,420	0	17,140	244,600	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		220,040	7,420	0	17,140	244,600	232,000
Ambulance							
Full Rate:	1.00	55,010	1,860	0	4,290	61,160	
Res-Ag Red. Factor:	0.400663	22,040	0	0	0	22,040	
Non Res-Ag Red. Factor:	0.227855	0	420	0	0	420	
		32,970	1,440	0	4,290	38,700	37,000
Full Rate:	2.00	110,020	3,710	0	8,570	122,300	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		110,020	3,710	0	8,570	122,300	116,000
Full Rate:	1.00	55,010	1,860	0	4,290	61,160	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		55,010	1,860	0	4,290	61,160	58,000
Fire							
Full Rate:	2.00	110,020	3,710	0	8,570	122,300	
Res-Ag Red. Factor:	0.400663	44,080	0	0	0	44,080	
Non Res-Ag Red. Factor:	0.227855	0	850	0	0	850	
		65,940	2,860	0	8,570	77,370	74,000
Full Rate:	0.50	27,510	930	0	2,140	30,580	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		27,510	930	0	2,140	30,580	29,000
Total:	**13.31**						**709,000**

PREPARED BY COUNTY AUDITOR
NOT GIVEN TO TOWNSHIP'S OR VILLAGES

[1] RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(BOARD OF TOWNSHIP TRUSTEES)

Revised Code, Secs. 5705.34-5705.35

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

_____

_____

_____

Mr. _____ moved the adoption of the following Resolution:

RESOLVED, By the Board of Trustees of _____ Township, _____ County, Ohio, in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, _____; and

WHEREAS, The Budget Commission of _____ _____ County, Ohio, has certified its action thereon to this Board together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Board, and what part thereof is without, and what part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Board of Trustees of _____, Township, _____ _____ County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said Township the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

SCHEDULE A

SCHEDULE A

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

FUND	Amount Approved by Budget Commission Inside 10 M. Limitation	Amount to Be Derived from Levies Outside 10 M. Limitation	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 M. Limit	Outside 10 M. Limit
	Column I	Column II	III	IV
1. General Fund	122 000.00		2.10	
4. Road and Bridge Fund	41 000.00		0.71	
5. Cemetery Fund				
7. Lighting Fund				
8. Garbage and Waste Disposal District Fund				
9. Police District Fund				
10. Fire District Fund		103 000.00		2.50
11. Road District Fund		232 000.00		4.00
12. Park Levy Fund				
13. Zoning Fund				
14. Miscellaneous Funds AMBULANCE		211 000.00		4.00
15. General (Note) Bond Retirement Fund				
16. Special Assessment Bond Fund				
17. Trust Fund				
18. Bond Fund				
19. Federal Revenue Fund				
TOTAL	163 000.00	546 000.00	2.81	10.50

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:		

16. Special Assessment Bond Fund										
17. Trust Fund										
18. Bond Fund										
19. Federal Revenue Fund										
TOTAL		163	000	00		546	000	00	2.81	10.50

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND SCHEDULE B		Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:			
Current Expense Levy authorized by voters on , not to exceed years.			
SPECIAL LEVY FUNDS:			
Levy authorized by voters on 11-4-14 not to exceed 5 years.	. ROAD + BRIDGE	4.00	232 000 00
Levy authorized by voters on 3-7-00 not to exceed cont years.	. FIRE	2.00	74 000 00
Levy authorized by voters on 11-5-13 not to exceed 5 years.	. FIRE	.5	29 000 00
Levy authorized by voters on 11-7-00 not to exceed cont years.	. AMBULANCE	1.00	37 000 00
Levy authorized by voters on 11-4-14 not to exceed 5 years.	. AMBULANCE	2.00	116 000 00
Levy authorized by voters on 11-4-14 not to exceed 5 years.	. AMBULANCE	1.00	58 000 00

and be it further

RESOLVED, That the Clerk of this Board be and he is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

Mr._____ _____seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Mr.____ _____, Yea

Mr.____ _____, Yea

Mr._____, Yea

Adopted the 20th day of September, 2016

_____ _____

Clerk of the Board of Township Trustees of

_____ _____Township,

_____ _____County, Ohio

CERTIFICATE OF COPY

ORIGINAL ON FILE

The State of Ohio, _____ _____**County, ss.**

I, _____, *Clerk of the Board of Township Trustees of* _____ *Township, in said County, and in whose custody the Files and Records of said Board are required by the laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original* minutes of the September 20th regular meeting

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

WITNESS my signature, this 20th *day of* September,

_____

Clerk of the Board of Township Trustees of

_____ _____ *Township,*

_____ *County, Ohio.*

1. A copy of this Resolution must be certified to the County Auditor within the time prescribed by Sec. 5705.34 R. C., or at such later date as may be approved by the Board of Tax Appeals.

TOWNSHIP, COUNTY

1/4/2017 10:58:17 AM
UAN v2017.1

Fund Status

As Of 12/31/2016

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	57.192%	$194,226.07	$0.00	$194,226.07
2011	Motor Vehicle License Tax	3.059%	$10,389.02	$0.00	$10,389.02
2021	Gasoline Tax	4.580%	$15,555.23	$0.00	$15,555.23
2031	Road and Bridge	3.751%	$12,737.19	$0.00	$12,737.19
2041	Cemetery	3.866%	$13,127.82	$0.00	$13,127.82
2191	Special Levy	4.322%	$14,677.56	$0.00	$14,677.56
2231	Permissive Motor Vehicle License Tax	4.535%	$15,402.31	$0.00	$15,402.31
2281	Ambulance And Emergency Medical Servi	7.435%	$25,248.97	$0.00	$25,248.97
2901	Miscellaneous Special Revenue	11.260%	$38,237.56	$0.00	$38,237.56
2902	FEMA	0.000%	$0.00	$0.00	$0.00
		All Funds Total	$339,601.73	$0.00	$339,601.73

Pooled Investments	$0.00
Secondary Checking Accounts	$0.00
Available Primary Checking Balance	$339,601.73

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

Office of TOWNSHIP

County, Ohio. December 31,2016

To the County Auditor of said County:Scioto

The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31,2016

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2016	Reserved for Encumbrance as of 12/31/2016	Reserved for Non-Spendable Balance as of 12/31/2016	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund	$194,226.07					$194,226.07	$137,474.50	$331,700.57
Special Revenue Funds	$145,375.66					$145,375.66	$711,304.00	$856,679.66
TOTAL GOVERNMENTAL FUND TYPE	$339,601.73					$339,601.73	$848,778.50	$1,188,380.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	$339,601.73					$339,601.73	$848,778.50	$1,188,380.23

MATCHES UAN FUND STATUS REPORT ☆

TIES TO OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES X

FILED
In County, Ohio

JAN 0 9 2017

Auditor, County, Ohio

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FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2016	Reserved for Encumbrance as of 12/31/2016	Reserved for Non-Spendable Balance as of 12/31/2016	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund								
General	$194,226.07					$194,226.07	$137,474.50	$331,700.57
Total General Fund	$194,226.07					$194,226.07	$137,474.50	$331,700.57
Special Revenue Funds								
Motor Vehicle License Tax	$10,389.02					$10,389.02	$20,001.00	$30,390.02
Gasoline Tax	$15,555.23					$15,555.23	$83,002.00	$98,557.23
Road and Bridge	$12,737.19					$12,737.19	$41,000.00	$53,737.19
Cemetery	$13,127.82					$13,127.82	$300.00	$13,427.82
Special Levy	$14,677.56					$14,677.56	$103,000.00	$117,677.56
Permissive Motor Vehicle License Tax	$15,402.31					$15,402.31	$21,001.00	$36,403.31
Ambulance And Emergency Medical	$25,248.97					$25,248.97	$211,000.00	$236,248.97
Miscellaneous Special Revenue	$38,237.56					$38,237.56	$232,000.00	$270,237.56
FEMA								
Total Special Revenue Funds	$145,375.66					$145,375.66	$711,304.00	$856,679.66
TOTAL GOVERNMENTAL FUND TYPE	$339,601.73					$339,601.73	$848,778.50	$1,188,380.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	$339,601.73					$339,601.73	$848,778.50	$1,188,380.23

_____

_____ Budget

_____ Commission

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio

, Ohio January 5, 2017

To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2017, 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	Unencumbered Balance Jan. 1st, 2017	TAXES	OTHER SOURCES	TOTAL
General Fund	194,226.07	122,000.00	15,474.50	331,700.57
Special Revenue Funds	145,375.66	587,000.00	124,304.00	856,679.66
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00
TOTAL	339,601.73	709,000.00	139,778.50	1,188,380.23

BUDGET COMMISSION

MATCHES UAN FUND STATUS REPORT ☆

$848,778.50

FUND	Unencumbered Balance Jan. 1st 2017	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	194,226.07	122,000.00	15,474.50	331,700.57
SPECIAL REVENUE FUNDS	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Motor Vehicle License	10,389.02	0.00	20,001.00	30,390.02
Gasoline Tax	15,555.23	0.00	83,002.00	98,557.23
Road & Bridge	12,737.19	41,000.00	0.00	53,737.19
Fire Levy #2191	14,677.56	103,000.00		117,677.56
Ambulance Levy	25,248.97	211,000.00	0.00	236,248.97
Road's-- Paving & Ditching 4 mill #2901	38,237.56	232,000.00	0.00	270,237.56
F.E.M.A.				0.00
Cemetery	13,127.82	0.00	300.00	13,427.82
Permissive MVL	15,402.31	0.00	21,001.00	36,403.31
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
TOTAL SPECIAL REVENUE FUNDS	145,375.66	587,000.00	124,304.00	856,679.66

ANNUAL APPROPRIATION RESOLUTION

The ***Board of Trustees*** of Township, in County Ohio met in regular session on the 29th day of December, 2016, at the office Of the trustees 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, 2017***, 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:

– yes

– yes

- yes

NOTE: Print a copy of the Appropriation Status report and Insert it here.

Adopted December 29th, 2016

Clerk/Clerk Treasurer

TOWNSHIP, COUNTY

Appropriation Status

By Fund

Fund: General
Pooled Balance: $194,226.07
Non-Pooled Balance: $0.00
Total Cash Balance: $194,226.07

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Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-110-111-0000	D Salaries - Trustees	$0.00	$0.00	$31,920.00	$0.00	$0.00	$31,920.00	0.000%
1000-110-121-0000	D Salary - Township Fiscal Officer	$0.00	$0.00	$18,720.00	$0.00	$0.00	$18,720.00	0.000%
1000-110-211-0000	D Ohio Public Employees Retirement System	$0.00	$0.00	$7,300.00	$0.00	$0.00	$7,300.00	0.000%
1000-110-213-0000	D Medicare	$0.00	$0.00	$950.00	$0.00	$0.00	$950.00	0.000%
1000-110-221-0000	Medical/Hospitalization	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
1000-110-228-0000	D Health Care Reimbursement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
1000-110-230-0000	D Workers' Compensation	$0.00	$0.00	$3,500.00	$0.00	$0.00	$3,500.00	0.000%
1000-110-240-0000	D Unemployment Compensation	$0.00	$0.00	$3,000.00	$0.00	$0.00	$3,000.00	0.000%
1000-110-312-0000	Auditing Services	$0.00	$0.00	$5,000.00	$800.00	$0.00	$4,200.00	0.000%
1000-110-313-0000	Uniform Accounting Network Fees	$0.00	$0.00	$3,500.00	$3,500.00	$0.00	$0.00	0.000%
1000-110-314-0000	D Tax Collection Fees	$0.00	$0.00	$5,000.00	$0.00	$0.00	$5,000.00	0.000%
1000-110-315-0000	D Election Expenses	$0.00	$0.00	$3,000.00	$0.00	$0.00	$3,000.00	0.000%
1000-110-330-0000	Travel and Meeting Expense	$0.00	$0.00	$2,000.00	$800.00	$0.00	$1,200.00	0.000%
1000-110-342-0000	Postage	$0.00	$0.00	$250.00	$250.00	$0.00	$0.00	0.000%
1000-110-345-0000	Advertising	$0.00	$0.00	$1,500.00	$1,000.00	$0.00	$500.00	0.000%
1000-110-389-0000	Other - Insurance and Bonding	$0.00	$0.00	$8,000.00	$8,000.00	$0.00	$0.00	0.000%
1000-110-410-0000	Office Supplies	$0.00	$0.00	$2,000.00	$600.00	$0.00	$1,400.00	0.000%
1000-110-420-0000	Operating Supplies	$0.00	$0.00	$2,000.00	$0.00	$0.00	$2,000.00	0.000%
1000-110-591-0000	Contributions to Other Organizations	$0.00	$0.00	$50.00	$50.00	$0.00	$0.00	0.000%
1000-110-599-0000	Other - Other Expenses	$0.00	$0.00	$78,907.87	$5,868.00	$0.00	$73,039.87	0.000%
1000-120-322-0000	Garbage and Trash Removal	$0.00	$0.00	$5,000.00	$950.00	$0.00	$4,050.00	0.000%
1000-120-323-0000	Repairs and Maintenance	$0.00	$0.00	$2,000.00	$0.00	$0.00	$2,000.00	0.000%
1000-120-341-0000	Telephone	$0.00	$0.00	$2,000.00	$1,500.00	$0.00	$500.00	0.000%
1000-120-351-0000	Electricity	$0.00	$0.00	$3,500.00	$3,500.00	$0.00	$0.00	0.000%
1000-120-352-0000	Water and Sewage	$0.00	$0.00	$600.00	$550.00	$0.00	$50.00	0.000%
1000-120-353-0000	Natural Gas	$0.00	$0.00	$4,000.00	$3,000.00	$0.00	$1,000.00	0.000%
1000-310-360-0000	Contracted Services	$0.00	$0.00	$3,000.00	$3,000.00	$0.00	$0.00	0.000%

Report reflects selected information.

PRINTED FROM UAN

TOWNSHIP, COUNTY

Appropriation Status

By Fund

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-330-228-0000	D Health Care Reimbursement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%
1000-410-599-0000	Other - Other Expenses	$0.00	$0.00	$15,000.00	$0.00	$0.00	$15,000.00	0.000%
1000-420-370-0000	Payment to Another Political Subdivision	$0.00	$0.00	$40,000.00	$40,000.00	$0.00	$0.00	0.000%
	General Fund Total:	$0.00	$0.00	$251,697.87	$73,368.00	$0.00	$178,329.87	0.000%

Fund: Motor Vehicle License Tax
Pooled Balance: $10,389.02
Non-Pooled Balance: $0.00
Total Cash Balance: $10,389.02

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2011-330-190-0000	D Other - Salaries	$0.00	$0.00	$7,500.00	$1,000.00	$0.00	$6,500.00	0.000%
2011-330-211-0000	D Ohio Public Employees Retirement System	$0.00	$0.00	$1,050.00	$0.00	$0.00	$1,050.00	0.000%
2011-330-213-0000	D Medicare	$0.00	$0.00	$125.00	$0.00	$0.00	$125.00	0.000%
2011-330-360-0000	Contracted Services	$0.00	$0.00	$4,000.00	$0.00	$0.00	$4,000.00	0.000%
2011-330-420-0000	Operating Supplies	$0.00	$0.00	$17,714.93	$7,000.00	$0.00	$10,714.93	0.000%
	Motor Vehicle License Tax Fund Total:	$0.00	$0.00	$30,389.93	$8,000.00	$0.00	$22,389.93	0.000%

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Fund: Gasoline Tax
Pooled Balance: $15,555.23
Non-Pooled Balance: $0.00
Total Cash Balance: $15,555.23

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2021-330-190-0000	D Other - Salaries	$0.00	$0.00	$70,000.00	$0.00	$0.00	$70,000.00	0.000%
2021-330-211-0000	D Ohio Public Employees Retirement System	$0.00	$0.00	$10,000.00	$0.00	$0.00	$10,000.00	0.000%
2021-330-213-0000	D Medicare	$0.00	$0.00	$1,025.00	$0.00	$0.00	$1,025.00	0.000%
2021-330-228-0000	D Health Care Reimbursement	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.000%

Report reflects selected information.

PRINTED FROM UAN

THE STATE OF OHIO, COUNTY, ss:

I, , Clerk of the Board of Trustees

of Township, in

County Ohio, and in whose custody the Files, Journals 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 11th day of January, 2017.

Clerk/Clerk - Treasurer

ANNUAL APPROPRIATION

RESOLUTION

BOARD OF TRUSTEES

Township,

County, Ohio.

Passed December 29, 2016

For the Fiscal Year Ending
December 31st, 2017

Filed _____ in FILED County, Ohio, 20____

JAN 1 1 2017

_____ _____
Auditor, County, Ohio

By _____
Deputy

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

Revised Code Sec. 5705.39

County Auditor
, Ohio

January 12, 2017

To: Township
, Fiscal Officer

I, , County Auditor of County, Ohio do hereby certify that the total appropriation from each fund taken together with all other outstanding appropriations does not exceed the last official estimate of resources for the fiscal year beginning January 1, 2017 as determined by the Budget Commission of said County.

County Auditor
Budget Commission Secretary

10/27/14

REQUEST FOR:
AMENDED CERTIFICATE OF ESTIMATED RESOURCES
TOWNSHIP

Fund Type/Classifications:	Taxes Increase/Decrease	Other Sources Increase/Decrease
GOVERNMENTAL FUND TYPE:		
Source:		
General Fund	$4000.00	
Total General Fund	$4000.00	
Special Revenue Funds		
ROAD + BRIDGE	$3500.00	
Total Special Revenue Funds	$3500.00	
Debt Service Funds		
Total Debt Service Funds		
Capital Project Funds		
Total Capital Project Funds		
Permanent Funds		
Total Permanent Funds		
TOTAL GOVERNMENTAL FUNDS	$7500.00	

Township Trustees

September 17, 2014

, County Auditor

County Courthouse

Dear Mr. :

Due to Township now receiving Permissive Motor Vehicle License Tax, we have additional revenue in the Motor Vehicle License Fund. Please issue an Amended Certificate to Township to reflect the following adjustments to our revenue:

FUND	TAXES	OTHER SOURCES	TOTAL
2011 Motor Vehicle License		$12,000.00	$32,501.00

All other funds shall remain as they were last certified. If you have any questions please don't hesitate to call me at

Sincerely,

Fiscal Officer