

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 2014 in preparation for the 2015 budgets.

PREPARING THE BUDGET (2015)

1. Early to Mid May 2014, the County Auditors Office sends out a reminder that each entity must file their 2015 budgets with the County Auditor by July 20, 2014.
 - a. If an entity determines that it will not be able to file its 2015 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 2015 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 (2012 and 2013) of actual receipts and disbursements and fund balances, the yearly estimated revenues and appropriations for the current year (2014), and the estimated revenues and appropriations for the budget year (2015).
 - 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. He 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 2015 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 2015 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 2014 gas tax or MVL tax collections).

2014 YEAR END

1. Before the 2014 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 2014 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 2015 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 2014 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 2015 CERTIFICATE of ESTIMATED RESOURCES / APPROPRIATIONS DURING THE YEAR

Should an entity determine they either need to increase or decrease estimated revenues or appropriations during 2015:

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 approval by the entity (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.

JUL 16 2014

DAVID L. GREEN
Auditor, Scioto County, Ohio

_____ COUNTY _____

BUDGET
-OF-

_____ TOWNSHIP _____

FOR FISCAL YEAR
BEGINNING JANUARY 01, 2015

Filed _____

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2015 IN _____ TOWNSHIP.
TAX VALUATIONS 58 601 720

	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	9.50
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	12.31

PRINTED FROM
UAN.

COUNTY
Financial Worksheet - Budget
BUDGET 2015
Year 2014

7/8/2014 3:12:44 PM
UAN v2014.3

Fund Classification: 1000 General

Fund Name: General

Description	Foot Note	2012	2013	Current 2014	2015
Fund Balance 1/1		\$114,881.77	\$101,702.63	\$159,743.24	\$82,878.24
Fund Balance Adjustments		\$0.00	\$0.00	\$0.00	\$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax		\$97,851.70	\$99,444.27	\$95,384.25	\$100,000.00
Personal Property Tax		\$1,149.07	\$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		\$10,378.10	\$9,590.24	\$8,500.00	\$8,500.00
Fines and Forfeitures		\$0.00	\$0.00	\$0.00	\$0.00
Intergovernmental					
Local Government Distribution		\$8,245.26	\$6,262.20	\$5,400.00	\$5,500.00
Estate Tax		\$8,637.29	\$63,328.68	\$0.00	\$0.00
Property Tax Allocation		\$18,118.48	\$18,401.14	\$15,000.00	\$16,000.00
Other		\$1,037.50	\$2,166.19	\$1,018.75	\$1,037.50
Special Assessments		\$0.00	\$0.00	\$0.00	\$0.00
Earnings on Investments		\$29.59	\$34.37	\$25.00	\$25.00
Miscellaneous		\$1,660.83	\$443.48	\$0.00	\$0.00
Total Revenue		\$147,107.82	\$199,670.27	\$125,328.00	\$131,062.50
Expenditures					
Administrative - Salaries		\$46,126.22	\$47,025.92	\$47,843.00	\$47,842.00
Administrative - Other		\$65,282.81	\$47,498.58	\$82,100.00	\$79,500.00
Townhalls, Memorial Buildings and Ground		\$7,435.57	\$5,939.55	\$16,600.00	\$14,800.00
Lighting- Other		\$1,991.77	\$2,030.33	\$3,000.00	\$3,000.00
Cemeteries - Other		\$3,600.00	\$4,600.00	\$8,000.00	\$10,000.00
Health Districts - Other		\$35,850.59	\$35,879.60	\$40,000.00	\$40,000.00
Parks and Recreation - Other		\$0.00	\$0.00	\$1,650.00	\$2,000.00
Capital Outlay - Other		\$0.00	\$30,367.10	\$3,000.00	\$0.00
Total Expenditures		\$160,286.96	\$173,341.08	\$202,193.00	\$197,142.00
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		\$0.00	\$31,711.42	\$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					

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio

September 10, 2014

To the Taxing Authority of

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2015, 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	Estimated * Unencumbered Balance Jan. 1st, 2015	TAXES	OTHER SOURCES	TOTAL
General Fund	82,878.24	117,000.00	16,137.50	216,015.74
Special Revenue Funds	56,534.12	458,000.00	116,805.00	631,339.12
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	139,412.36	575,000.00	132,942.50	847,354.86

BUDGET COMMISSION

JUL 16 2014

DAVID L. GREEN
Auditor, Scioto County, Ohio

COUNTY

BUDGET
-OF-

TOWNSHIP

FOR FISCAL YEAR
BEGINNING JANUARY 01, 2015

Filed _____

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2015 IN ^ TOWNSHIP.

TAX VALUATION \$ 57,601,780

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION -	
County	
Township	1.2
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION -	
County	
Township	9.50
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	12.31

Township
2015 Tax Revenue Estimate

		<u>Res-Ag</u>	<u>Non Res-Ag</u>	<u>Personal Property</u>	<u>All Public Utility</u>	<u>Total</u>	<u>95%</u>
Assessed Value:		54,025,530	1,797,490	0	2,778,700	58,601,720	
<u>General</u>							
Full Rate:	2.10	113,450	3,770	0	5,840	123,060	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		113,450	3,770	0	5,840	123,060	117,000
<u>Road and Bridge</u>							
Full Rate:	0.71	38,360	1,280	0	1,970	41,610	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		38,360	1,280	0	1,970	41,610	40,000
Full Rate:	4.00	216,100	7,190	0	11,110	234,400	
Res-Ag Red. Factor:	0.154529	33,390	0	0	0	33,390	
Non Res-Ag Red. Factor:	0.020313	0	150	0	0	150	
		182,710	7,040	0	11,110	200,860	191,000
<u>Ambulance</u>							
Full Rate:	1.00	54,030	1,800	0	2,780	58,610	
Res-Ag Red. Factor:	0.403689	21,810	0	0	0	21,810	
Non Res-Ag Red. Factor:	0.227855	0	410	0	0	410	
		32,220	1,390	0	2,780	36,390	35,000
Full Rate:	2.00	108,050	3,590	0	5,560	117,200	
Res-Ag Red. Factor:	0.154529	16,700	0	0	0	16,700	
Non Res-Ag Red. Factor:	0.020313	0	70	0	0	70	
		91,350	3,520	0	5,560	100,430	95,000
<u>Fire</u>							
Full Rate:	2.00	108,050	3,590	0	5,560	117,200	
Res-Ag Red. Factor:	0.403689	43,620	0	0	0	43,620	
Non Res-Ag Red. Factor:	0.227855	0	820	0	0	820	
		64,430	2,770	0	5,560	72,760	69,000
Full Rate:	0.50	27,010	900	0	1,390	29,300	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
		27,010	900	0	1,390	29,300	28,000
Total:	12.31						575,000

PREPARED BY CO. AUDITOR.
NOT GIVEN TO TOWNSHIP'S / VILLAGES

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

Office of 1 TOWNSHIP

County, Ohio, December 31, 2013

To the County Auditor of said County

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, 2013

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2013	Reserved for Encumbrance as of 12/31/2013	Reserved for Non-Spendable Balance as of 12/31/2013	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	\$159,743.24	\$814.95				\$158,928.28		\$158,928.26
Special Revenue Funds	\$178,409.38	\$1,534.12				\$176,875.26		\$176,875.26
TOTAL GOVERNMENTAL FUND TYPE	\$338,152.62	\$2,349.08				\$335,803.54		\$335,803.54
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS.	\$338,152.62	\$2,349.08				\$335,803.54		\$335,803.54

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FUND TYPE/CLASSIFICATIONS

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2013	Reserved for Encumbrance as of 12/31/2013	Reserved for Non-Spendable Balance as of 12/31/2013	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	\$159,743.24	\$814.96				\$158,928.28		\$158,928.28
Total General Fund	\$159,743.24	\$814.96				\$158,928.28		\$158,928.28
Special Revenue Funds								
Motor Vehicle License Tax	\$19,238.78	\$118.15				\$19,120.63		\$19,120.63
Gasoline Tax	\$58,376.22	\$1,415.97				\$56,960.25		\$56,960.25
Road and Bridge	\$21,487.56					\$21,487.56		\$21,487.56
Cemetery	\$22,827.82					\$22,827.82		\$22,827.82
Special Levy	\$11,746.48					\$11,746.48		\$11,746.48
Ambulance And Emergency Medical	\$14,434.73					\$14,434.73		\$14,434.73
Miscellaneous Special Revenue	\$30,287.79					\$30,287.79		\$30,287.79
FEMA								
Total Special Revenue Funds	\$178,408.38	\$1,534.12				\$176,875.26		\$176,875.26
TOTAL GOVERNMENTAL FUND TYPE	\$338,152.62	\$2,349.08				\$335,803.54		\$335,803.54
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$338,152.62	\$2,349.08				\$335,803.54		\$335,803.54

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FILED
Columbus, Ohio

JAN 07 2014

_____ Budget
_____ Commission

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio

Ohio January 7, 2014

To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2014, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	Unencumbered Balance Jan. 1st, 2014	TAXES	OTHER SOURCES	TOTAL
General Fund	158,928.28	109,000.00	16,328.00	284,256.28
Special Revenue Funds	176,875.26	448,000.00	104,803.00	729,678.26
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	335,803.54	557,000.00	121,131.00	1,013,934.54

BUDGET COMMISSION

fax copy to

820-4419

**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 22, 2014

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, 2014 as determined by the Budget Commission of said County.

County Auditor
Budget Commission Secretary

ANNUAL APPROPRIATION

RESOLUTION

BOARD OF TRUSTEES

Township,

County, Ohio.

Passed January 21, 2014

For the Fiscal Year Ending
December 31st, 2014

Filed _____, 20__

FILED

JAN 22 2014 Auditor

By _____

THE STATE OF OHIO, scioto COUNTY, ss:

I, Clerk of the Board of Trustees

of

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 21st day of January, 2014.

-

ANNUAL APPROPRIATION RESOLUTION

The *Board of Trustees* of _____ y

Ohio met in regular session on the 21st day of January, 2014, 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, 2014*,

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:

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

Adopted January 21, 2014

 Clerk/Clerk Treasurer

TOWNSHIP, COUNTY
Appropriation Budget
 By Fund
 As Of 1/21/2014

FILED
 JAN 22 2014

2/2/2014 11:08:13 AM
 UAN v2014.1

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Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance Adjustment	Final Appropriation
Fund: General				
1000-110-111-0000	D Salaries - Trustees	\$446.27	\$0.00	\$30,865.00
1000-110-121-0000	D Salary - Township Fiscal Officer	\$368.69	\$0.00	\$16,978.00
1000-110-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$7,000.00
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$800.00
1000-110-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$20,000.00
1000-110-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$2,500.00
1000-110-312-0000	Auditing Services	\$0.00	\$0.00	\$6,000.00
1000-110-313-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$3,500.00
1000-110-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$5,200.00
1000-110-315-0000	D Election Expenses	\$0.00	\$0.00	\$3,000.00
1000-110-330-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$1,500.00
1000-110-342-0000	Postage	\$0.00	\$0.00	\$250.00
1000-110-345-0000	Advertising	\$0.00	\$0.00	\$2,000.00
1000-110-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$6,500.00
1000-110-410-0000	Office Supplies	\$0.00	\$0.00	\$2,000.00
1000-110-420-0000	Operating Supplies	\$0.00	\$0.00	\$2,000.00
1000-110-591-0000	Contributions to Other Organizations	\$0.00	\$0.00	\$50.00
1000-110-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$51,863.28
1000-120-322-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$3,000.00
1000-120-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$2,000.00
1000-120-341-0000	Telephone	\$0.00	\$0.00	\$2,000.00
1000-120-351-0000	Electricity	\$0.00	\$0.00	\$3,000.00
1000-120-352-0000	Water and Sewage	\$0.00	\$0.00	\$600.00

Report reflects selected information

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 Total General Fund	\$ 4000.00 <hr/> \$ 4000.00	<hr/> <hr/>
Special Revenue Funds Road + BRIDGE Total Special Revenue Funds	\$ 3500.00 <hr/> <hr/> \$ 3500.00	<hr/> <hr/> <hr/> <hr/>
Debt Service Funds Total Debt Service Funds	<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>
Capital Project Funds Total Capital Project Funds	<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>
Permanent Funds Total Permanent Funds	<hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/>
TOTAL GOVERNMENTAL FUNDS	\$ 7500.00	<hr/>

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FILED

Township Trustees

OCT 21 2014

October 21, 2014

County Auditor

Dear Mr.

Due to Township now receiving Permissive Motor Vehicle License Tax, we have acquired revenue in a new fund:

Permissive Motor Vehicle License Tax Fund

Please issue an Amended Certificate to Township adding the new fund to our revenue:

<u>FUND</u>	<u>TAXES</u>	<u>OTHER SOURCES</u>	<u>TOTAL</u>
2231 Permissive MVL Tax Fund		\$ 17,000.00	\$ 17,000.00

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

Sincerely,

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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 16th day of September, 2014, 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, 2015; 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:

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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	117,000.00		2.10	
4. Road and Bridge Fund	40,000	191,000.00	.71	4.00
5. Cemetery Fund				
7. Lighting Fund				
8. Garbage and Waste Disposal District Fund				
9. Police District Fund				
10. Fire District Fund		97,000.00		2.50
11. Road District Fund				
12. Park Levy Fund				
13. Zoning Fund				
14. Miscellaneous Funds <i>Ambulance</i>		130,000.00		3.00
15. General (Note) Bond Retirement Fund				
16. Special Assessment Bond Fund				
17. Trust Fund				
18. Bond Fund				
19. Federal Revenue Fund				
TOTAL	157,000.00	418,000.00	2.81	9.50

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:		
Current Expense Levy authorized by voters on 11-3-09 not to exceed 5 years.		
SPECIAL LEVY FUNDS:		
Levy authorized by voters on 11-3-09 Road & Bridge not to exceed 5 years.	4.00	191,000
Levy authorized by voters on 3-7-00 FIRE not to exceed 5 years.	2.00	69,000
Levy authorized by voters on 11-5-13 FIRE not to exceed 5 years.	.50	28,000
Levy authorized by voters on 11-7-00 not to exceed 5 years.	1.00	35,000
Levy authorized by voters on 11-3-09 Ambulance not to exceed 5 years.	2.00	95,000
Levy authorized by voters on not to exceed years.		

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. --- -----, *yca*

Mr. --- -----, *yca*

Mr. --- -----, *yca*

Adopted the *16th* day of *September*, *2017*

V
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 _____

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

WITNESS my signature, this 17th day of September, 2014

Clerk of the Board of Township Trustees of
_____ Township,
_____ County, Ohio.

FILED

SEP 17 2014

Auditor, 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.

No. _____

BOARD OF TOWNSHIP TRUSTEES,
_____ Township,
_____ County, Ohio.

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)

Adopted September 16, 2014

Township Clerk.

Filed _____

County Auditor.

By _____
Deputy.

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