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 much 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 budge 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.

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

Prepare in Triplicate

7/8/2014 2:27:17 PM

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, 2015 for consideration of the County Budget Commission pursuant of Section 5705.30 of the Revised Code.

Township Fiscal Officer

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	117000		2.10	
	ROAD & BRIDGE	40000	191000	0.71	4.00
	AMBULANCE		130000		3.00
	FIRE		97000		2.50
TOTAL		157000	418,000 ~~418000~~	2.81	9.50

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TOWNSHIP, 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 / 3 / 09 not to exceed 5 years.	Road & Bridge	4.00	191 000
authorized by voters on 3 / 7 / 00 not to exceed CONT years.	Fire	2.00	69 000
authorized by voters on 11 / 5 / 13 not to exceed 5 years.	Fire	.50	28 000
authorized by voters on 11 / 7 / 00 not to exceed CONT years.	Ambulance	1.00	35 000
authorized by voters on 11 / 3 / 09 not to exceed 5 years.	Ambulance	2.00	95 000
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.			
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authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			

FILED
In Scioto County, Ohio

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 $ 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.

Financial Worksheet - Budget

BUDGET 2015
Year 2014

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 Grounc		$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

, 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

FUND	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	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Motor Vehicle License	118.15	0.00	31,501.00	31,619.15
Gasoline Tax	31,415.97	0.00	85,004.00	116,419.97
Road & Bridge	0.00	40,000.00	0.00	40,000.00
Fire Levy #2191	0.00	97,000.00	0.00	97,000.00
Ambulance Levy	0.00	130,000.00	0.00	130,000.00
Road's-- Paving & Ditching 4 mill #2901	25,000.00	191,000.00	0.00	216,000.00
F.E.M.A.	0.00	0.00	0.00	0.00
Cemetery	0.00	0.00	300.00	300.00
				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
				0.00
TOTAL SPECIAL REVENUE FUNDS	56,534.12	458,000.00	116,805.00	631,339.12

FILED
In Scioto County, Ohio

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 $ 57,601,720

	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

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Township
2015 Tax Revenue Estimate

		Res-Ag	Non Res-Ag	Personal Property	All Public Utility	Total	95%
Assessed Value:		54,025,530	1,797,490	0	2,778,700	58,601,720	
General							
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
Road and Bridge							
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
Ambulance							
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
Fire							
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 I N 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 96				$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	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	$21,497 56					$21,497.56		$21,497 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	$178,409.38	$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

_____

_____ Budget

_____ Commission

FILED
County Ohio

JAN 07 2014

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

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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	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Motor Vehicle License	19,120.63	0.00	20,501.00	39,621.63
Gasoline Tax	56,960.25	0.00	84,002.00	140,962.25
Road & Bridge	21,497.56	37,000.00	0.00	58,497.56
Fire Levy #2191	11,746.48	93,000.00	0.00	104,746.48
Ambulance Levy	14,434.73	129,000.00	0.00	143,434.73
Road's-- Paving & Ditching 4 mill #2901	30,287.79	189,000.00	0.00	219,287.79
F.E.M.A.	0.00	0.00	0.00	0.00
Cemetery	22,827.82	0.00	300.00	23,127.82
				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
				0.00
TOTAL SPECIAL REVENUE FUNDS	176,875.26	448,000.00	104,803.00	729,678.26

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 2 2 2014 County Auditor

By _____ _____

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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

FILED

JAN 2 2 201

TOWNSHIP, COUNTY

Appropriation Budget

By Fund

As Of 1/21/2014

..2/2014 11:08:13 AM

UAN v2014.1

Account Code		Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation
Fund Category:	General				
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	$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	

OCT-27-2014 13:28 From: To:3558240 Page:1/1

FILED

OCT 21 2014

Township Trustees

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:

FUND	TAXES	OTHER SOURCES	TOTAL
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 a

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:

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 Ambulance		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 ~~11-3-04~~ 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 CONT years.	2.00	69 000
Levy authorized by voters on 11-5-13 FIRE not to exceed 5 years.	50	28000
Levy authorized by voters on 11-7-00 Ambulance not to exceed CONT 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.		

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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 16th *day of* September, 2014

Clerk of the Board of Township Trustees of

_____ _____Township,

_____ _____County, Ohio

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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 document, 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 1 7 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 14, 2014

Township Clerk.

Filed _____, _____

County Auditor.

By _____ Deputy.

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