

New Clerk Training  
Villages (Non-UAN)  
Basic Accounting

**New Clerk Training  
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Basic Accounting**

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	<h2 style="text-align: center;">New Clerk Training Villages (Non-UAN) Basic Accounting</h2>

	<p style="text-align: center;"><b>Presented By:</b> <b>Becky Mullins, Assistant Project Manager</b> <b>Jerry O'Brien, Project Accountant</b></p>
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	<h3>Receipts</h3>
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|  | <ul style="list-style-type: none"><li>• All money received is to be receipted in by the use of a receipt or a "pay-in"</li></ul> |
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	<h3>The Receipt or Pay-in Should Include:</h3>
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- |  |                                                                                                                                                                                                                                                                                                                                                                                                 |
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|  | <ul style="list-style-type: none"><li>• A receipt number</li><li>• Total amount received</li><li>• The date the money was received</li><li>• Name of the person or entity presenting the money</li><li>• The reason for the receipt</li><li>• Fund(s) to which the revenue is being credited</li><li>• The appropriate receipt code for the activity</li><li>• Signature of the Clerk</li></ul> |
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	<p><b>Receipts (continued)</b></p>
	<ul style="list-style-type: none"> <li>▪ The original receipt should be given to the person making payment (if in person).</li> <li>▪ The duplicate receipt should remain in the receipts book with the source documents attached</li> </ul>

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	<p><b>Deposits</b></p>
	<ul style="list-style-type: none"> <li>▪ Money should be deposited daily for receipts <ul style="list-style-type: none"> <li>▪ Exception - Can have up to three days if council approves a policy to do so</li> </ul> </li> <li>▪ Deposit slips should include the receipt number(s) making up or totaling the deposit</li> </ul>

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	<p><b>Receipts Ledger</b></p>
	<ul style="list-style-type: none"> <li>▪ There should be a separate receipts ledger page for each receipt code used</li> <li>▪ Information needs to be filled in at the top for the fund, source, account, and account number</li> <li>▪ You may have more than one page for each source or receipt code</li> <li>▪ Amount of Budget Estimate – The total from all pages should agree with the amended certificate</li> </ul>

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## Receipts Ledger (continued)

- Date - the date on the pay-in
- Name – source from which the money is received
- Purpose – what the money was received for
- Receipt Number – from the pay-in
- Amount Received – for this specific code
- Post the amount to the amount received column

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## Purchase Order (P.O.)

- Fiscal Officer's Certification of Available Funds
- The fiscal offer must certify that "the amount required to meet the obligation has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriation fund free from any previous encumbrance."

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## Types of Purchase Orders

- Regular Purchase Orders
- Blanket Purchase Orders
- Super Blanket Purchase Orders
- Then and Now Certificates

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## Regular Purchase Orders

- Purchase of a specific item is planned
- For specific line items in the budget
- Can carry over at year-end
- You can have multiple purchase orders open at one time
- No limit on the amount
- Signed by the fiscal officer

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## Blanket Purchase Orders

- Used when the vendor, price, or quantity is open ended and not known
- Cannot exceed the amount established by resolution
- Does not extend beyond the end of the fiscal year
- Should be labeled as a blanket purchase order
- Needs signed by the fiscal officer
- Only one per line item at a time

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## Super Blanket Purchase Order

- No dollar limit
- Authorized to be outstanding for any period up to the end of the fiscal year
- More than one certificate is permitted to be outstanding at one time
- Must identify a specific line-item appropriation in a specific fund
- The certification may be for single or multiple vendors

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## Super Blanket Purchase Orders (continued)

- Permitted purposes of the certification include:
  - The services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision
  - Fuel oil, gasoline, food items, roadway materials and utilities
  - Any purchase exempt from competitive bidding under ORC Section 125.04 and any other specific expenditure that is a recurring and reasonable predictable operating expense
  - Signed by the fiscal officer

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## Then and Now Certificates

- Used when prior approval for purchase was not obtained
- Two conditions:
  - Fiscal officer certifies that at the time the order was made there were appropriations to cover the payment, and
  - Currently, there are appropriations to cover the payment
- Less than \$3,000, fiscal officer may authorize
- Exceeds \$3,000, must be done only with Council approval
- Must be approved for payment within 30 days of the legislative authority's receipt of the certificate

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## Three Copies of Purchase Orders

- One copy to the individual who initiated the purchase order
- One copy maintained in purchase order number and used to post to appropriation ledger
- One copy attached to the voucher and vendor invoice

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	<b>Expenditures</b>

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	<b>Payment of Invoices</b>
	<ul style="list-style-type: none"><li>• When shipment is received, the person who initiated the order should compare what was received to the purchase order with any discrepancies noted and then forward the purchase order to the fiscal officer</li><li>• When an invoice is received, the invoice should be compared to the purchase order (which has been verified to actual goods received) to ensure that what the entity received was what was ordered and that the invoice is correct</li></ul>

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	<b>Payment of Invoices</b>
	<ul style="list-style-type: none"><li>• If the purchase order was prepared by an estimate, the fiscal officer has discretion to authorize an expenditure if the amount is not materially different...if materially different, a new purchase order should be prepared for the additional amount</li></ul>

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	<b>Voucher</b>
	<ul style="list-style-type: none"> <li>▪ A written order to draw a check in payment of a lawful obligation of the entity</li> </ul>

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	<b>Expenditures</b>
	<ul style="list-style-type: none"> <li>▪ Appropriations Ledger <ul style="list-style-type: none"> <li>– There should be a separate appropriation ledger page for each appropriation code used <ul style="list-style-type: none"> <li>▪ Each page should show fund, account, and account number.</li> <li>▪ Each page should include appropriation total for the account.</li> <li>▪ The total from all pages should agree with your appropriation resolution.</li> </ul> </li> </ul> </li> </ul>

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	<b>Expenditures</b>
	<ul style="list-style-type: none"> <li>▪ Appropriations Ledger <ul style="list-style-type: none"> <li>▪ Each page should have headings for Date, Payee, Purpose, P.O. Number, Warrant Number, Amount of Warrant, Certification, Adjustments, and Unencumbered Balance.</li> </ul> </li> </ul>

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	<b>Expenditures</b>
	<ul style="list-style-type: none"> <li>■ Appropriations Ledger <ul style="list-style-type: none"> <li>– Posting Appropriations <ul style="list-style-type: none"> <li>■ Posted as additions to Unencumbered Balance</li> </ul> </li> <li>– Posting Purchase Orders <ul style="list-style-type: none"> <li>■ Reduces Unencumbered Balance</li> </ul> </li> </ul> </li> </ul>

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	<b>Expenditures</b>
	<ul style="list-style-type: none"> <li>■ Appropriations Ledger <ul style="list-style-type: none"> <li>– Posting Expenditures <ul style="list-style-type: none"> <li>■ Adjustments can be made to Unencumbered Balance if amount of expenditure exceeds certification amount</li> </ul> </li> <li>– Closing Purchase Orders <ul style="list-style-type: none"> <li>■ Adjustment can be made to Unencumbered Balance if amount of expenditure is less than certification amount and the village no longer needs those funds certified</li> </ul> </li> </ul> </li> </ul>

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	<b>Cash Journal - Overview</b>
	<ul style="list-style-type: none"> <li>• Book of "original entry"</li> <li>• Record every transaction of money in the village</li> <li>• All fund balances added together (right side of cash journal) must equal the total in the cash journal (left side of the cash journal), which should reconcile to all bank accounts</li> <li>• All receipts must reconcile to the receipts ledger and all expenditures must reconcile to the appropriation ledger</li> <li>• Should keep a "running balance" on the cash journal</li> </ul>

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## Posting Receipts to the Cash Journal

- Items that need to be posted to Cash Journal
- Date
  - Detail – This is a brief description of where or who the money was received from
  - Receipt Number – This is the pay-in number that relates to the receipt you are posting
  - Account Code – This is the account code that relates to the type of activity that the money relates to – this is also the number that you have indicated on the pay-in

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## Posting Receipts to the Cash Journal

- Post the receipt in the credit column of the fund that you are posting to and compute the new balance for the fund
- Post the receipt to the debit column in the cash journal and compute the new balance

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## Corrections and Adjustments

- Effective internal control procedures – Will reduce the probability that errors will occur, but does not eliminate the possibility
- Must be clearly identified and explained as a correction or an adjustment
- Cross reference corrections to the original entry

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	<h2>Voiding a Check After Posting</h2>
	<p>Example: A check issued to the Ace Lumber Company was posted in the cash journal and appropriation ledger in the amount of \$10.95</p>

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	<h2>Voiding a Check After Posting (continued)</h2>
	<p>Steps to follow for the correction:</p> <p>Step 1 Reverse entry from cash journal expenditures (cash and the applicable fund). This is accomplished by posting a negative expenditure of \$10.95 in the appropriate columns. This procedure will result in the cash balance and the fund's fund balance being increased by \$10.95.</p> <p>Step 2 Reverse payment from appropriation ledger "amount of warrant" column, and increase the unencumbered balance.</p> <p>Step 3 The check should be defaced by tearing of the signature and filed numerically.</p> <p>Note: Be sure to cross reference the original entry</p>

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	<h2>Correct Expenditure Posting Error</h2>
	<p>Example: A general fund expenditure to ABC Plumbing, in the amount of \$156.60, was recorded as \$165.60 in the cash journal and the appropriation ledger</p>

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### Correct Expenditure Posting Error (continued)

Steps to follow for the correction:

- Step 1 Reverse the incorrect entry in the cash journal to cash and to the general fund
- Step 2 Post cash journal (cash and general fund) correctly and adjust the cash and general fund balance
- Step 3 Reverse the incorrect payment in the "amount of warrant" column in the appropriation ledger, and adjust the unencumbered balance
- Step 4 Post correct amount in the "amount of warrant" column

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### Correct Receipt Posting Error

Example: A receipt from General Telephone, in the amount of \$27.50, was posted as \$29.50 to cash and the general fund in the cash journal

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### Correct Receipt Posting Error (continued)

Steps to follow for the correction:

- Step 1 Reverse incorrect receipt in the cash journal to cash and the general fund
- Step 2 Post correct entry in the cash journal (cash and general fund) and adjust the cash and general fund balances
- Step 3 Reverse incorrect receipt in the "amount received" and "memoranda-accounts receivable credit" columns in the receipts ledger

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	<p><b>Correct Receipt Posting Error (continued)</b></p>
	<p>Steps to follow for the correction (continued)</p> <p>Step 4 Post correct receipt in the "amount received" and "memoranda-accounts receivable credit" column in the receipts ledger. Adjust the receipts ledger balance</p> <p>Step 5 Make a note of the correction on the original receipt</p>

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	<p><b>Correction not within the same year as the original entry</b></p>
	<ul style="list-style-type: none"> <li>▪ Revenue Correction: <ul style="list-style-type: none"> <li>▪ If the correction is Immaterial (small amount): <ul style="list-style-type: none"> <li>• Record as "miscellaneous revenue" if the revenue was originally understated; or record as a "miscellaneous expenditure" if the revenue was originally overstated</li> </ul> </li> <li>▪ If the correction is Material (large amount): <ul style="list-style-type: none"> <li>• You should restate the beginning of the year fund balance by the amount of the adjustment</li> </ul> </li> <li>▪ If you are not sure if the amount is material or not, consult your audit staff</li> </ul> </li> </ul>

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	<p><b>Correction not within the same year as original entry (continued)</b></p>
	<p>Expenditure Correction:</p> <ul style="list-style-type: none"> <li>▪ If the correction is Immaterial (small amount): <ul style="list-style-type: none"> <li>▪ Record as a "miscellaneous expenditure" if the expenditure was originally understated; or record as a "miscellaneous revenue" if the expenditure was originally overstated</li> </ul> </li> <li>▪ If the correction is Material (large amount): <ul style="list-style-type: none"> <li>▪ Should restate beginning of year fund balance by the amount of the adjustment</li> </ul> </li> <li>▪ If you are not sure if the amount is material or not, consult your audit staff</li> </ul>

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	<b>Debt Service Fund</b>
	<ul style="list-style-type: none"> <li>▪ Used to record all debt payments <ul style="list-style-type: none"> <li>▪ Includes any tax or other revenue anticipation notes issued under Ohio Revised Code Section 133.10</li> </ul> </li> <li>▪ Notify the County Auditor when new debt is issued <ul style="list-style-type: none"> <li>▪ The County Auditor will issue a separate warrant from the proceeds of property taxes to be recorded in the debt service fund.</li> </ul> </li> <li>▪ Debt Repayment <ul style="list-style-type: none"> <li>▪ May be paid from any unrestricted monies held</li> </ul> </li> </ul>

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	<b>Sale and Repayment of Tax Anticipation Notes – General Fund</b>
	<p>The Township borrowed \$100,000 at 6%, for sixty days, to be used for general fund operations. The debt is to be retired from the first half real estate property tax settlement; the village has not other outstanding debt; the general fund is the only fund that receives real estate tax revenue.</p>

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	<b>Sale and Repayment of Tax Anticipation Notes – General Fund (Continued)</b>
	<p>Step 1 The Clerk will notify the County Auditor of the debt incurred, along with a copy of the resolution approving such debt. Terms of the agreement and a schedule of repayment should be clearly identified.</p> <p>Step 2 The proceeds from the sale of notes (the amount borrowed) is recorded in the general fund.</p>

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<b>Sale and Repayment of Tax Anticipation Notes – General Fund (continued)</b>	
Step 3	The County Auditor will allocate the debt service requirements by issuing a warrant payable to the debt service fund for the principal and interest due. A second warrant, payable to the general fund, will be issued for the balance of the first half real estate settlement due to the village. Each warrant will be recorded in the appropriate receipt account within the respective funds.
Step 4	Repayment of the note will be made from the debt service fund for both the principal and interest.

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<b>Sale and Repayment of Tax Anticipation notes – General Fund (continued)</b>	

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<b>Transfers</b>	
Overview	<ul style="list-style-type: none"> <li>• Transfers are a permanent reallocation of cash from one fund to another.</li> <li>• Obtain an amended certificate of estimated resources for transfers that were not originally anticipated and certified</li> <li>• Allowable transfers are listed in Sections 5705.14 through 5705.16 of the Ohio Revised Code</li> </ul>

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	<b>Transfers</b>
	<p>Allowable Transfers</p> <ul style="list-style-type: none"> <li>▪ The general fund may transfer to any other fund.</li> <li>▪ The unexpended balance of a bond fund.</li> <li>▪ The unexpended balance in any permanent improvement fund can be transferred to the bond retirement fund. If not needed in the bond retirement fund, it may be transferred to a special fund for capital acquisitions or permanent improvements.</li> </ul>

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	<b>Transfers</b>
	<p>Allowable Transfers (continued)</p> <ul style="list-style-type: none"> <li>▪ The unexpended balance of a bond retirement fund may go to any other fund</li> <li>▪ The unexpended balance of special revenue funds established under Section 5705.12 of the O.R.C. (i.e. funds for levies and other special purposes) after all obligations within the fund have been met, may be transferred to the general fund or the bond retirement fund.</li> </ul>

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	<b>Transfers</b>
	<p>Funds Not Allowed to be Transferred</p> <ul style="list-style-type: none"> <li>▪ Proceeds on the balances of loans.</li> <li>▪ Proceeds on the balances of bond issues, except as noted above.</li> <li>▪ Proceeds on the balances of funds derived from excise taxes for a particular purpose.</li> <li>▪ Proceeds on the balance of license fees levied for a particular purpose.</li> </ul>

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	<b>Transfers</b>
	<p>Posting the Transfer</p> <ul style="list-style-type: none"> <li>▪ Pass a resolution authorizing the transfer.</li> <li>▪ Prepare the receipt in the fund receiving the transfer.</li> <li>▪ Prepare the expenditure in the fund making the transfer.</li> </ul>

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	<b>Transfers</b>
	<p>Source Documentation Required for Transfers</p> <ul style="list-style-type: none"> <li>▪ Minute Record <ul style="list-style-type: none"> <li>▪ If appropriations need to be modified</li> </ul> </li> <li>▪ Certification <ul style="list-style-type: none"> <li>▪ Need to certify that the funds are available.</li> </ul> </li> <li>▪ Warrant (check) <ul style="list-style-type: none"> <li>▪ Not required, but allowed. It may be documented with a memorandum entry only.</li> </ul> </li> <li>▪ Receipt <ul style="list-style-type: none"> <li>▪ Used as the source document for receipt</li> </ul> </li> </ul>

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	<b>Advances</b>
	<p>Requirements of Advances</p> <ul style="list-style-type: none"> <li>▪ Advances are a temporary reallocation of cash from one fund to another.</li> <li>▪ Statutory Authority <ul style="list-style-type: none"> <li>▪ Must be statutory authority to use the money in the fund advancing the cash for the same purpose as the fund receiving the cash</li> </ul> </li> <li>▪ Less restricted fund to a more restricted fund</li> </ul>

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	<b>Advances</b>
	<p>Requirement for Advances</p> <ul style="list-style-type: none"> <li>▪ Reimbursement Restrictions <ul style="list-style-type: none"> <li>▪ The reimbursement must not violate any restrictions on the money being used to make the reimbursement.</li> </ul> </li> <li>▪ Advances must be approved by a formal resolution passed by the legislative body</li> </ul>

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	<b>Advances</b>
	<p>Resolution for Advances</p> <ul style="list-style-type: none"> <li>▪ The resolution must include (at a minimum): <ul style="list-style-type: none"> <li>▪ A clear statement that the transaction is an advance of cash, and</li> <li>▪ An indication of the money (funds) from which the advance is expected to be repaid.</li> </ul> </li> <li>▪ The resolution should include: <ul style="list-style-type: none"> <li>▪ The amount of the advance.</li> <li>▪ The name of the fund loaning the money and of the fund receiving the money.</li> <li>▪ An estimate of the date of repayment (intent should be within the current year).</li> </ul> </li> </ul>

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	<b>Advances</b>
	<p>Accounting Procedures – Initial Advance</p> <ul style="list-style-type: none"> <li>▪ Cash Journal <ul style="list-style-type: none"> <li>▪ Reduce the cash balance of the fund loaning the money, and</li> <li>▪ Increase the cash balance of the fund receiving the money.</li> </ul> </li> </ul>

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	<b>Advances</b>
	<p>Accounting Procedures – Initial Advance</p> <ul style="list-style-type: none"> <li>▪ Ledgers <ul style="list-style-type: none"> <li>▪ Establish an account for “advances in” in the receipts ledger of the fund that initially received the money, and</li> <li>▪ Establish an account for “advances out” in the appropriation ledger of the fund that initially loaned the money.</li> </ul> </li> </ul>

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	<b>Advances</b>
	<p>Accounting Procedures – Repayment</p> <ul style="list-style-type: none"> <li>▪ Cash Journal <ul style="list-style-type: none"> <li>▪ Reduce the cash balance of the fund that initially received the money, and</li> <li>▪ Increase the cash balance of the fund that initially loaned the money.</li> </ul> </li> </ul>

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	<b>Advances</b>
	<p>Accounting Procedures – Repayment</p> <ul style="list-style-type: none"> <li>▪ Ledgers <ul style="list-style-type: none"> <li>▪ Establish an account for “advances in” in the receipts ledger of the fund that initially loaned the money, and</li> <li>▪ Establish an account for “advances out” in the appropriation ledger of the fund that initially received the money.</li> </ul> </li> </ul>

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	<b>Advances</b>
	<p>Budgetary Effects</p> <ul style="list-style-type: none"> <li>▪ Advances do not directly affect budgetary</li> <li>▪ They can have an impact if it is not repaid within the year: <ul style="list-style-type: none"> <li>▪ At year end, you will need to adjust the unencumbered cash balances of the funds involved: <ul style="list-style-type: none"> <li>▪ Increase the unencumbered cash balance of the fund that loaned the money, and</li> <li>▪ Decrease the unencumbered cash balance of the fund that received the money.</li> </ul> </li> </ul> </li> </ul>

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	<b>Advances</b>
	<p>Conversion to a Transfer</p> <ul style="list-style-type: none"> <li>▪ Perform the necessary procedures for approval of a transfer.</li> <li>▪ Formally record the transfer in the cash journal, appropriations ledger and receipts ledger</li> <li>▪ Reverse the entries from the initial cash advance</li> <li>▪ Update the Amended Certificate of Estimated Resources</li> </ul> <p>Amend the Appropriation Ordinance (if necessary).</p>

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	<b>Refund of a Receipt</b>
	<ul style="list-style-type: none"> <li>▪ Appropriate for: <ul style="list-style-type: none"> <li>▪ Overpayments</li> <li>▪ Return of Deposits</li> <li>▪ Repayment of money when a service was not provided</li> </ul> </li> <li>▪ Post as a reduction of receipt in in same year, or,</li> <li>▪ If transaction did not occur within the same year and it was: <ul style="list-style-type: none"> <li>▪ Immaterial – Record as an expenditure</li> <li>▪ Material – Restate beginning of year fund balance</li> <li>▪ If not sure if it is material, consult your audit staff</li> </ul> </li> </ul>

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	<b>Refund of Receipt - Example</b>
	<p>John Smith paid a fee of \$20.00 to the village. At a later time, it was determined that John Smith was entitled to a refund of this amount.</p> <p>(Assume within same fiscal year)</p>

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	<b>Refund of a Receipt – Example (continued)</b>
	<p>Steps to post the refund:</p> <p>Step 1 Prepare a receipt indicating the amount to be refunded. This amount should be shown as a negative amount.</p> <p>Step 2 Prepare a check/warrant in the amount to be returned. The check/warrant number should be identified in both the receipts ledger and in the cash journal.</p>

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	<b>Refund of a Receipt – Example (continued)</b>
	<p>Steps to post the refund (continued):</p> <p>Step 3 The amount of the refund must be posted to the receipt code where the original amount was received. Post the refunded amount to the "amount received" column and to the "memoranda-accounts receivable credit" column. The amounts are posted in parentheses which indicates negative amounts.</p> <p>Step 4 Post the reduction of the receipt in the cash journal in the receipt column for cash and the applicable fund. These amounts should be posted in parenthesis also.</p>

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## Refund of a Receipt – Example (continued)

Note: Reducing receipts is only permitted when both of the transactions occur during the same fiscal year

If the refund occurs in the subsequent year, post the payment as an expenditure or restate beginning fund balance as previously discussed

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## Reduction of an Expenditure

- Appropriate for:
  - Overpayment made by the entity that is returned to the entity
  - Return of a deposit
  - Return of a prepayment for services when the services are not provided

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## Reduction of an Expenditure (continued)

- Not appropriate for:
  - Reimbursement from other entities for services provided
  - Reimbursement of general fund expenses from the state or other governments
  - Refund of a prior year's expenditure (these should always be recorded as "revenue" in the year received")

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	<h2>Reduction of an Expenditure (continued)</h2>
	<ul style="list-style-type: none"> <li>▪ Post as reduction of an expenditure if in the same year, or,</li> <li>▪ If transactions do not occur in the same year, <ul style="list-style-type: none"> <li>▪ Immaterial – Record as revenue</li> <li>▪ Material – Restate beginning of year fund balance</li> <li>▪ If not sure if it is material or not, consult your audit staff</li> </ul> </li> </ul>

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	<h2>Reduction of an Expenditure - Example</h2>
	<p>The village paid for an invoice twice. Later in the same fiscal year, the village received a refund from XYZ Company. The refund is recognized as a reduction of an expenditure.</p>

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	<h2>Reduction of an Expenditure – Example (continued)</h2>
	<p>Step 1 A receipt should be prepared for the amount of the refund. The appropriation code originally charged should be identified on the receipt with the amount shown as a negative expenditure.</p> <p>Step 2 The amount of the refund must be posted to the appropriate account from which the original payment was made. Post the amount of the refund to the "amount of warrant" column and to the "debit certification" column. The amounts are posted in parentheses which indicates negative amounts.</p>

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	<b>Reduction of an Expenditure – Example (continued)</b>
	<p>Step 3 Post the reduction of the expenditure in the cash journal in the expenditure column for cash in the applicable fund. This amount should be posted in parentheses also.</p> <p>Note: The procedure of reducing expenditures is only permitted when both of the transactions occur in the same fiscal year. If the reduction (receipt) occurs in the subsequent year, post the receipt as revenue or restate beginning fund balance as discussed previously.</p>

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	<b>Investment Ledger</b>
	<ul style="list-style-type: none"> <li>▪ There is no specific format that is to be used.</li> <li>▪ There are however, certain pieces of information that are required to be kept on record.</li> </ul>

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	<b>Investment Ledger Components</b>
	<ul style="list-style-type: none"> <li>▪ The investment ledger should include the following: <ul style="list-style-type: none"> <li>▪ Date – The date on which the transaction occurred</li> <li>▪ Description – The type of investment, amount invested, the maturity date, interest rate, and the financial institution where the investment is being held</li> <li>▪ Number – For identity purposes include some identifying number or account number. For example, if the investment is a certificate of deposit (CD), include the number of the CD.</li> </ul> </li> </ul>

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	<h2 style="margin: 0;">Investment Ledger Components (continued)</h2>
	<ul style="list-style-type: none"> <li>▪ Receipt Number – The receipt number used when interest on the investment is received and posted. This will provide a clear picture of when interest is being received and that postings are occurring at that time.</li> <li>▪ Columns – Separate columns should be displayed to show: <ul style="list-style-type: none"> <li>▪ Principal amount invested</li> <li>▪ Principal amount redeemed</li> <li>▪ Total amount of investments</li> <li>▪ Redemptions</li> </ul> </li> </ul>

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	<h2 style="margin: 0;">Investment Ledger</h2>

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	<h2 style="margin: 0;">Bank Reconciliations</h2>
	<ul style="list-style-type: none"> <li>▪ It is important that you reconcile your cash journal to the bank statement(s) every month</li> <li>▪ Post interest to the receipts ledger and cash journal</li> <li>▪ Post any other adjustments</li> </ul>

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## Steps to Reconcile

- Sort all checks returned in your statement by check number
- Compare all of these checks to your check register
- Write down amounts of those checks that have not cleared your bank.
- The "adjusted checkbook balance" should equal your "adjusted statement balance."

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## Points to remember when reconciling

- Book Balance equals balance in ALL funds
- Bank Balance equals balance on ALL bank statements
- Outstanding checks should include all outstanding checks from ALL checking accounts
- If you hold a separate bank account for payroll, include this account in reconciliation as well.

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	<h2>What to do if you cannot reconcile</h2>
	<ul style="list-style-type: none"> <li>▪ Don't give up</li> <li>▪ Try again</li> <li>▪ Determine if the problem lies in the receipts or expenditures: <ul style="list-style-type: none"> <li>▪ Verify the deposit slips</li> <li>▪ Double check the outstanding checks</li> <li>▪ Verify cash journal expenditures</li> </ul> </li> </ul>

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	<h2>Budgetary</h2>
	<p>The budgetary process is prescribed by provisions of the Ohio Revised Code.</p> <p>The budgetary process involves planning the goals of the village and the actions that need to be taken to achieve the goals.</p> <p>The clerk/clerk/treasurer monitors compliance with Ohio budgetary law.</p>

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	<h2>Budgetary Process</h2>
	<ul style="list-style-type: none"> <li>▪ Tax Budget or Alternative Method</li> <li>▪ Official Certificate of Estimated Resources</li> <li>▪ Certificate of Total Amount From All Sources Available for Expenditures, and Balances</li> <li>▪ Amended Official Certificate of Estimated Resources</li> <li>▪ Appropriation Ordinance</li> </ul>

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	<h2>The Tax Budget</h2>
	<p>Important Dates</p> <ul style="list-style-type: none"><li>• The tax budget should be adopted by July 15<sup>th</sup>.</li><li>• A hearing must be given with a 10 day notice.</li><li>• After being adopted, the tax budget must be submitted to the County Auditor by July 20<sup>th</sup>.</li></ul>

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	<h2>The Tax Budget</h2>
	<p>Overview</p> <ul style="list-style-type: none"><li>• Purpose of the tax budget</li><li>• The tax budget sets limitations</li><li>• The tax budget is a planning tool</li><li>• Financial needs are included in the tax budget</li><li>• Available resources/revenues are included</li><li>• Section 5705.9 of the O.R.C. lists specific information to be included in the tax budget</li></ul>

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	<h2>The Tax Budget</h2>
	<p>Overview (continued)</p> <ul style="list-style-type: none"><li>• The tax budget provides detailed information on revenues and expenditures for the general fund</li><li>• The tax budget provides summary information on revenues and expenditures for all other funds receiving property taxes</li><li>• Funds not receiving property taxes are reported in a summary format with revenues, expenditures, and estimated beginning balances</li><li>• Schedules are presented for permanent improvements, judgments and tax levies/debt</li></ul>

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	<b>The Tax Budget</b>
	<p>Alternative Method</p> <ul style="list-style-type: none"> <li>▪ Section 5705.281 of the O.R.C. allows the County Budget Commission to waive filing a tax budget.</li> <li>▪ The County Budget Commission must adopt an alternative method or formula basis.</li> <li>▪ All information required by the County Budget Commission must be provided by the date specified.</li> </ul>

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	<b>The Tax Budget</b>
	<p>Estimated Tax Rates</p> <ul style="list-style-type: none"> <li>▪ After submission, the tax budget or alternative is reviewed by the County Budget Commission</li> <li>▪ On or before September 1<sup>st</sup>, the County Budget Commission returns an official certificate of estimated resources and estimated tax rates</li> <li>▪ If dissatisfied, the fiscal officer can appeal to the board of tax appeals within 30 days</li> <li>▪ If satisfied, a resolution authorizing the tax levies should be certified to the county auditor by October 1<sup>st</sup>.</li> </ul>

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	<b>Official Certificate of Estimated Resources</b>
	<ul style="list-style-type: none"> <li>▪ The September 1s date may be extended by the tax commissioner for a good cause</li> <li>▪ Prior to December 31<sup>st</sup>, the village must revise the tax budget so that expenditures do not exceed estimated revenue</li> <li>▪ The official certificate of estimated resources is based on information in the tax budget</li> <li>▪ It includes estimated unencumbered fund balances and estimated revenues for each fund</li> </ul>

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	<p><b>Certificate of Total Amount From All Sources Available for Expenditures, and Balances</b></p>
	<ul style="list-style-type: none"> <li>• The certificate of total amount from all sources available for expenditures, and balances must be filed with the county auditor on or about January 1<sup>st</sup></li> <li>• It certifies the actual unencumbered fund balances and estimated revenues for each fund</li> <li>• The first page is a summary of all funds by fund type and the remaining pages identify the individual funds</li> <li>• The form shows cash balances at December 31<sup>st</sup>, encumbrances, advances not repaid, carryover balances available for appropriations, total estimated revenues from all sources and total carryover balances plus estimated revenues</li> </ul>

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	<p><b>Amended Official Certificate of Estimated Resources</b></p>
	<ul style="list-style-type: none"> <li>• The amended official certificate of estimated resources will be returned after filing the certificate of total amount from all sources available for expenditures, and balances</li> <li>• Section 5705.36 of the O.R.C. requires that this form will include actual fund balances at December 31<sup>st</sup> and any revisions to estimated revenues</li> </ul>

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	<p><b>Amended Official Certificate of Estimated Resources</b></p>
	<p>3 Primary Reasons to Request an Amended Certificate</p> <ul style="list-style-type: none"> <li>• It is determined that revenues to be collected will be greater or less than the amount included in the previous amended certificate of estimated resources.</li> <li>• It is determined that revenues to be collected will be greater than previously estimated and it is intended to appropriate and expend the excess revenue.</li> <li>• It is determined that revenues to be collected will be less than previously estimated and this deficiency will reduce available resources below the current level of appropriations.</li> </ul>

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	<b>Appropriation Ordinance</b>
	<ul style="list-style-type: none"> <li>▪ Section 5705.38 of the O.R.C. states that the village must adopt an appropriation measure on or about the first day of the year.</li> <li>▪ A temporary appropriation measure may be passed for the period of January 1<sup>st</sup> through March 31<sup>st</sup>.</li> <li>▪ The permanent annual appropriation measure must be passed by April 1<sup>st</sup> for the period January 1<sup>st</sup> through December 31<sup>st</sup>.</li> </ul>

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	<b>Appropriation Ordinance</b>
	<p>Overview (continued)</p> <ul style="list-style-type: none"> <li>▪ The appropriation process is a function of the legislative authority of the local government and cannot be delegated.</li> <li>▪ The village must have appropriations adopted to legally spend money.</li> <li>▪ The appropriation ordinance may be amended during the year only by an ordinance approved by council.</li> </ul>

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	<b>Lapsing of Appropriations</b>
	<p>Overview</p> <ul style="list-style-type: none"> <li>▪ The unencumbered balance of each appropriation reverts to its respective fund and is available for future appropriations.</li> <li>▪ The unencumbered appropriation balance is carried forward and is not reappropriated.</li> </ul>

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## Encumbrances

### Overview

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

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## The Auditor's Role

- Auditors are required to determine the legal level of control.
- Auditors are required to test budgetary compliance.
- Auditors use the level of detail set forth in the appropriations ordinance.

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## The Auditor's Role

- Auditors test the amounts listed on the last amended certificate of estimated resources requested during the year.
- The date of the amended certificate request should be noted in the minutes.
- Final budgeted expenditures should equal the final appropriations.

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	<b>Other Budgetary Issues</b>
	<ul style="list-style-type: none"> <li>▪ When short-term notes mature, a new note is often used to pay off the old note.</li> <li>▪ When this occurs, the payment of the principal on the old note and the proceeds of the new note are required to be budgeted</li> <li>▪ The transaction should not be recorded "net".</li> </ul>

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	<b>Other Budgetary Issues</b>
	<ul style="list-style-type: none"> <li>▪ Property taxes should be posted gross....not net.</li> <li>▪ The county auditor deductions should be posted separately as expenditures.</li> </ul>

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	<b>Budgets and Appropriations</b>
	Questions and Answers

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## Cash Basis Annual Financial Report

### Filing Requirements:

- All village clerks must prepare the Cash Basis Annual Financial Report (AFR) at year end.
- The report must be filed within 60 days of year end.
- Send one copy of the report, certified mail, to:  
Auditor of State  
Attn: Local Government Services  
88 East Broad Street  
Columbus, OH 43215
- Keep one copy for your records

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## Cash Basis Annual Financial Report

- Cash journal and ledgers should be reconciled with the bank before you begin the process of preparing the report
  - The cash fund balances must reconcile to the bank
  - The receipts and appropriations ledgers must reconcile to the cash journal

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## Preparing the Annual Financial Report

- The order in which the report should be completed is not in numerical page order
- Start with the individual worksheets and flow this information through the rest of the report

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# **Appendix - A**

**ORIGINAL**

Receipt No. 1

\$5,850.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP CLERK

Any Township My Town, Any County, Ohio

Received of Auditor of State

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

For Cigarette Tax-General Fund

1000-534

I.M. Good Clerk

**ORIGINAL**

Receipt No. 2

\$500.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP CLERK

Any Township My Town, Any County, Ohio

Received of Auditor of State

Five hundred and 00/100 Dollars

For Local Government Distribution - General Fund

1000-532

I.M. Good Clerk

**ORIGINAL**

Receipt No. 3

\$4,000.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP CLERK

Any Township My Town, Any County, Ohio

Received of County Auditor

Four thousand and 00/100  
Dollars

For General Property Tax Advance - General Fund

1000-101

I.M. Good Clerk

**ORIGINAL**

Receipt No. 4

\$4,000.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP CLERK

Any Township My Town, Any County, Ohio

Received of Auditor of State

Four thousand and 00/100 Dollars

For Gasoline Tax - Gasoline Tax Fund

1000-537

I.M. Good Clerk

**ORIGINAL**

Receipt No. 5

\$250.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP CLERK

Any Township My Town, Any County, Ohio

Received of XYZ Group

Two hundred and Fifty and 00/100 Dollars

For Rent - General Fund

1000-802

I.M. Good Clerk

**ORIGINAL**

Receipt No. 6

\$1,000.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP CLERK

Any Township My Town, Any County, Ohio

Received of Last National Bank - CD #1234 interest

One thousand and 00/100 Dollars

For Interest - General Fund

1000-701

I.M. Good Clerk

**RECEIPTS LEDGER**

Fund: General Sheet No.   1    
 Source: County Auditor  
 Account: General Property Tax-Real Estate  
 Account No.: 1000-101

Amount of Budget Estimate \$ 12,000.00  
 Memoranda - General Real Estate Taxes

Date	Name	Purpose	Bill Number	Receipt Number	Amount Received (Fund Credit)	√	Debit	Credit	Balance
01/05	Budget	Estimated Revenue							\$12,000.00
01/15	County Auditor	Advance		3	4,000.00				8,000.00



**RECEIPTS LEDGER**

Fund: General  
 Source: Local Taxes  
 Account: Local Government Distribution  
 Account No.: 1000-532

Sheet No. 1  
 Amount of Budget Estimate \$ 6,000.00  
 Memoranda - Accounts Receivable

Date	Name	Purpose	Bill Number	Receipt Number	Amount Received (Fund Credit)	✓	Debit	Credit	Balance
01/05	Budget	Estimated Revenue							\$6,000.00
01/15	Auditor of State	January Distribution		2	500.00				5,500.00
		Year to date total			500.00				

**RECEIPTS LEDGER**

Fund: General  
 Source: State  
 Account: Cigarette Taxes  
 Account No.: 1000-534

Sheet No. 1  
 Amount of Budget Estimate \$ 15,000.00  
 Memoranda - Accounts Receivable

Date	Name	Purpose	Bill Number	Receipt Number	Amount Received (Fund Credit)	✓	Debit	Credit	Balance
01/05	Budget	Estimated Revenue							\$15,000.00
01/15	Auditor of State	Cigarette Taxes		1	5,850.00				9,150.00

**RECEIPTS LEDGER**

Fund: General  
 Source: Miscellaneous  
 Account: Rent  
 Account No.: 1000-802

Sheet No. 1  
 Amount of Budget Estimate \$2,500.00  
 Memoranda - Accounts Receivable

Date	Name	Purpose	Bill Number	Receipt Number	Amount Received (Fund Credit)	✓	Debit	Credit	Balance
01/05	Budget	Estimated Revenue							\$2,500.00
01/30	XYZ Group	Township Hall Rental		5	250.00				2,250.00

**RECEIPTS LEDGER**

Fund: General  
 Source: Last National Bank  
 Account: Interest  
 Account No.: 1000-701

Sheet No. 1  
 Amount of Budget Estimate \$12,000.00  
 Memoranda - Accounts Receivable

Date	Name	Purpose	Bill Number	Receipt Number	Amount Received (Fund Credit)	✓	Debit	Credit	Balance
01/05	Budget	Estimated Revenue							\$12,000.00
01/30	Last Nat'l Bank	CD Interest-#1234		6	1,000.00				11,000.00

**RECEIPTS LEDGER**

Fund: Gasoline Tax  
 Source: State Shared Taxes  
 Account: Gasoline Tax  
 Account No.: 2121-537

Sheet No. 1  
 Amount of Budget Estimate \$ 24,000.00  
 Memoranda - Accounts Receivable

Date	Name	Purpose	Bill Number	Receipt Number	Amount Received (Fund Credit)	✓	Debit	Credit	Balance
01/05	Budget	Estimated Revenue							\$24,000.00
01/30	State Auditor	January distribution		4	4,000.00				20,000.00
		Year to date total			4,000.00				

# PURCHASE ORDER

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

CLERK'S CERTIFICATE

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

Dated 1-5-XX I.M. Good  
Clerk Any Township

APPROVED BY:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This order is not valid unless Clerk's Certificate is signed.

**ORIGINAL**  
(To be sent to vendor)

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

CLERK'S CERTIFICATE

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

Dated 1-2-XX I.M. Good  
Clerk Any Township

APPROVED BY:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This order is not valid unless Clerk's Certificate is signed.

**ORIGINAL**  
(To be sent to vendor)

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

CLERK'S CERTIFICATE

It is hereby certified that both at the time of the making of this \_\_\_\_\_ contract or order and at the date of the execution of this certificate, the amount of ( \$300.00 ) required to pay this contract or order has been appropriated for the purpose of this contract or order and is in the treasury or in the process of collection to the credit of the General Fund free from any previous encumbrance.

Dated 1-30-XX I.M. Good  
 Clerk Any Township

APPROVED BY:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

This order is not valid unless Clerk's Certificate is signed.

**ORIGINAL**  
 (To be sent to vendor)



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

VOUCHER

OFFICE OF THE TOWNSHIP CLERK

\_\_\_\_ Any Township \_\_\_\_ Township, \_\_\_\_ Any County \_\_, \_\_\_\_ My Town \_\_, Ohio

Purchase Order  
and Certificate No.

To \_\_\_\_ Blank Office Forms, Inc. \_\_\_\_

\_\_\_\_ 4 \_\_\_\_

Address \_\_\_\_ 5545, A Road Box 999, My Town, Ohio 12345 \_\_\_\_

\_\_\_\_

Quantity	Description	Price/Unit	Amount	
1 Box	1000 Pre-numbered Purchase Orders	\$ 500.00	\$ 500	00

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

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

**APPROPRIATION LEDGER**

Fund: General

Activity: General Government

Program: 110-Administrative

Object: 120-Operating Supplies

Sheet No.     1    

Account Code 1000-110-120

Appropriation or Authorization

Date	Vendor or Payee	Purpose	Purchase Order and Certificate No.	Warrant Number	Amount of Warrant (Fund Debit)	√	Debit - Certification	Credit - Adjustment	Unencumbered Balance	
1 05	Appropriation	Permanent							\$1,500	00
1 15	Blank Forms, Inc.	Blank P.O.s	4	123			\$500	00	1,000	00

**APPROPRIATION LEDGER**

Fund: General

Activity: General Government

Program: 120-Townhall

Object: Contractual: 351-Electricity

Sheet No.     1    

Account Code 1000-120-351

Appropriation or Authorization

Date	Vendor or Payee	Purpose	Purchase Order and Certificate No.	Warrant Number	Amount of Warrant (Fund Debit)	√	Debit - Certification	Credit - Adjustment	Unencumbered Balance	
1 05	Appropriation	Permanent							\$1,400	00
1 7	Cheap Power Co.	Jan.-Mar Elect.	2				\$350 00			00
1 30	Cheap Power Co.	Jan. Elect. Bill	2	124	120 00				1,050	00

Cash Journal															
Cash			Date	Particulars	Receipt Number	P.O. Number	Warrant	Code or Account Number	General Fund			Road and Bridge Fund			
Debit Receipts	Credit Expenditure	Balance							Debit Expenditure	Credit Receipts	Balance	Debit Expenditure	Credit Receipts	Balance	
		\$18,000.00	1	12/31/XX Balance						14,000.00				4,000.00	
	\$ 553.85	17,446.15	1	Payroll				110-111	\$ 553.85		13,446.15				4,000.00
	500.00	16,946.15	1	Supplies		4	123	110-120	500.00		12,946.15				4,000.00
5,850.00		22,796.15	1	Cigarette Tax	1			534		5,850.00	18,796.15				4,000.00
500.00		23,296.15	1	Loc. Gov.	2			532		500.00	19,296.15				4,000.00
4,000.00		27,296.15	1	R.E. Adv	3			101		4,000.00	23,296.15				4,000.00
	120.00	27,176.15	1	Elect.		2	124	120-351	120.00		23,176.15				4,000.00
	300.00	26,876.15	1	XYZ Furn		10	125	110-360	300.00		22,876.15				4,000.00
250.00		26,626.15	1	Rent	5			802	250.00		23,126.15				4,000.00
1,000.00		27,626.15	1	Interest	6			701		1,000.00	24,126.15				4,000.00
	800.00	26,826.15	1	Salt		3	126	330-420				800.00			3,200.00

# **Appendix – B**

CITY VILLAGE of \_\_\_\_\_,

\_\_\_\_\_ County, Ohio,

\_\_\_\_\_, \_\_\_\_\_  
(date)

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

**To the Auditor of said County:**

The following Budget for the fiscal year beginning January 1, \_\_\_\_\_, has been adopted by the Council \_\_\_\_\_, and is herewith submitted for consideration of the County Budget Commission.

Signed \_\_\_\_\_

Title \_\_\_\_\_

**Schedule A**

**Summary of Amounts Required From General Property Tax Approved  
By Budget Commission And County Auditor's Estimated Tax Rates**

County Auditor's Estimated Municipal Tax Valuation \$ \_\_\_\_\_

Fund	For Municipal Use		For Budget Commission Use				For County Auditor's Use	
	Total Amount Requested (Per Tax Budget)	Amount Approved By Budget Commission Inside 10 Mill Limit	Amount Approved By Budget Commission Outside 10 Mill Limit		County Auditor's Estimate of Tax Rate To Be Levied		IV	V
					Inside 10 Mill Limit	Outside 10 Mill Limit		
	Column I	Column II	Column III					
General Fund								
Bond Retirement								
Police Pension								
Fire Pension Fund								
<b>TOTAL</b>								



## Schedule B

For County Budget Commission Only

Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

Authority For & Purpose of Levy	Date of Vote	Tax Year		Maximum Rate Authorized To Be Levied	Reduced Rate Per R.C. 5713.11	County Auditor's Estimate of Yield of Levy	
		Levy Begins	Levy Ends				

## Exhibit 1

### Comparative and Estimated Receipts, Disbursements and Balances

GENERAL FUND	For _____ Actual	For _____ Actual	Current Year Estimated For _____	Budget Year Estimated For _____
<b>General Fund — Receipts</b>				
<b>Balance January 1st</b>				
<b>Property Tax Revenue</b>				
Real Estate & Public Utility				
Tangible Personal Property				
Intangible (Classified) Tax				
Trailer Tax				
<b>Income Tax Revenue</b>				
Unvoted Municipal Income Tax Revenue				
Voted Municipal Income Tax Revenue				
<b>Other Locally-Levied Taxes</b>				
Admission Taxes				
Hotel - Motel Taxes				
In Lieu Payments				
Other (Explain)				
<b>State Levied Locally-Shared Taxes</b>				
Local Government Fund				
Estate (Inheritance) Tax				
Cigarette Licenses				
Liquor & Beer Permits				
Other (Explain)				

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
<b>General Fund — Receipts</b>								
<b>Intergovernmental Revenue</b>								
Federal Aid or Grants								
State Aid Health Subsidy								
State Aid, Other								
Local Government Operating Contracts								
Other (Explain)								
<b>Revenue Charges For Public Services</b>								
General Government Fees								
Garbage & Refuse Collection & Disposal								
Parking Fees								
Recreation Programs								
Hospital								
Cemetery								
Other (Explain)								
<b>Fines, Costs &amp; Forfeitures</b>								
Court Costs								
Court Fines								
Court Forfeitures								
<b>Licenses, Permits &amp; Inspections</b>								
Building Permits & Inspections								
Zoning Permits & Fees								
Vehicle Licenses								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
Business Licenses								
Other (Explain)								
<b>General Fund — Receipts</b>								
<b>Other Revenue</b>								
Sale of Assets								
Interest								
Rental Income								
Premium on Investments Sold								
Other (Explain)								
<b>Non-Revenue</b>								
Income Tax Collected For Others								
Reimbursements For Capital Expenditures								
Other Reimbursements								
Refunds								
Transfers From (Identify)								
Other (Explain)								

GENERAL FUND	For		For		Current Year Estimated For		Budget Year Estimated For	
	Actual		Actual					
Total Receipts								
Total Receipts and Balance								
<b>General Fund — Disbursements</b>								
<b>Security of Persons and Property</b>								
<b>Police Law Enforcement</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Traffic Control</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Animal Control</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Fire Prevention &amp; Inspection</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Civil Defense</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Police &amp; Fire Communications</b>								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>General Fund — Disbursements</b>								
<b>Street Lighting</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Police Pension (not shown in transfer fund)</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Fire Pension (not shown in transfer fund)</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Safety Administration Support</b>								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
<b>Other Expenditures (Explain)</b>								



**Exhibit 2**

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

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

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



**Exhibit 3**

Amounts Requested From General Property Tax and Estimated Tax Rates  
 City/Village of \_\_\_\_\_ fiscal officer's estimated tax value \$ \_\_\_\_\_

Fund	Total Amount Requested	Estimate Amount to be Derived from Levies Outside the 10 Mill Limit		Estimated Amount Requested Inside the 10 Mill Limit		Municipal Estimate of Tax Rates to be Levied	
						Inside 10 Mill Limit	Outside 10 Mill Limit
	Column I	Column II		Column III		IV	V
General Fund							
Bond Retirement Fund							
Police Pension Fund							
Fire Pension Fund							
<b>Total</b>							

Proposed Tax Levies

Purpose	Date of Vote	Tax Rate to be Levied (In Mills)	Estimated Yield of Levy, Budget Year (Dollar Amount)		Tax year to Begin	Number of Years

Tax Levies and Rates For \_\_\_\_\_  
 (May be filled in by local fiscal officer - Memorandum entry only)

Governmental Unit	Amount Approved By Budget Commission			County Auditor's Estimate of Rate, In Mills		
	Inside 10 Mill Limit	Outside 10 Mill Limit	Total	Inside	Outside	Total
County						
Township						
School						
City or Village of _____						
Other						
<b>Total</b>						

Certificate of the County Budget Commission  
 The Budget Commission of \_\_\_\_\_ County, Ohio, hereby makes the following official certificate of estimated resources for the (City) Village \_\_\_\_\_, for the fiscal year beginning January 1, \_\_\_\_\_.

Funds	Unencumbered Balance, Jan. 1st,	General Property Tax	Local Government Allocation	Classified Property Tax	Other Revenue Sources	Transfers and Other Non-Revenue	Total
General Fund							
General Revenue Sharing Fund							
Street Construction, Maint., & Repair Fund							
State Highway Improvement Fund							
Bond Retirement Fund							
Police Pension Transfer Fund							
Fire Pension Transfer Fund							
<b>TOTAL</b>							

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

Date \_\_\_\_\_ Budget Commissioners \_\_\_\_\_

**Amended Official Certificate of Estimated Resources**  
**(Rev. Code, Sec. 5705.36)**

To the Council of the Village of \_\_\_\_\_:

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

Fund Types	Unencumbered Balance 1/1/ _____	Taxes	Other Sources	Total
<b>Governmental Fund Types</b>				
General				
Special Revenue				
Debt Service				
Capital Projects				
<b>Proprietary Fund Types</b>				
Enterprise				
Internal Service				
<b>Fiduciary Fund Types</b>				
Expendable Trust				
Nonexpendable Trust				
Agency				
<b>Total</b>				

Signed: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Budget Commission

Fund Types	Unencumbered Balance 1/1/____	Taxes	Other Sources	Total
<b>Governmental Fund Types</b>				
<b>General Fund</b>				
A1 General				
<b>Special Revenue Funds</b>				
B1 Street Maintenance and Repair				
B2 State Highway Improvement				
H3 Special Assessment				
<b>Total Special Revenue Funds</b>				
<b>Debt Service Funds</b>				
C1 General Obligation Bond				
H1 Special Assessment Bond Retirement				
<b>Total Debt Service Funds</b>				
<b>Capital Project Funds</b>				

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
<b>Total Capital Project Funds</b>				
<b>Proprietary Fund Types</b>				
<b>Enterprise Funds</b>				
E1 Water				
E2 Sewer				
<b>Total Enterprise Funds</b>				
<b>Internal Service Funds</b>				
<b>Total Internal Service Funds</b>				
<b>Fiduciary Fund Types</b>				
<b>Expendable Trust Funds</b>				
<b>Total Expendable Trust Funds</b>				
<b>Nonexpendable Trust Funds</b>				
<b>Total Nonexpendable Trust Funds</b>				
<b>Agency Funds</b>				
<b>Total Agency Funds</b>				
<b>Total - All Funds</b>				

# **Appendix – C**

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

From the : \_\_\_\_\_ County  
 \_\_\_\_\_, Ohio, as of \_\_\_\_\_,

To the County Auditor of said County:

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

<b>Fund Types</b>	<b>Cash Balance 12/31/_____</b>	<b>Encumbrances 12/31/_____</b>	<b>Advances Not Repaid</b>	<b>Carryover Balance Available For Appropriations</b>	<b>Total Estimated Revenue From All Sources</b>	<b>Total Carryover Balance Plus Estimated Resources</b>
<b>Governmental Fund Types</b>						
General Fund						
Special Revenue						
Debt Service						
Capital Projects						
<b>Proprietary Fund Types</b>						
Enterprise						
Internal Service						
<b>Fiduciary Fund Types</b>						
Expendable Trust						
Nonexpendable Trust						
Agency						
<b>Total All Funds</b>						

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimate Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
<b>Governmental Fund Types</b>						
<b>General Fund</b>						
A1 General						
<b>Special Revenue Funds</b>						
B1 Street Maintenance and Repair						
B2 State Highway Improvement						
H3 Special Assessment						
<b>Total Special Revenue Funds</b>						
<b>Debt Service Funds</b>						
C1 General Obligation Bond						
H1 Special Assessment Bond Retirement						



Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimate Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
<b>Total Debt Service Funds</b>						
<b>Capital Project Funds</b>						
<b>Total Capital Project Funds</b>						
<b>Proprietary Fund Types</b>						
<b>Enterprise Funds</b>						
E1 Water						
E2 Sewer						
<b>Total Enterprise Funds</b>						
<b>Internal Service</b>						

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimate Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Total Internal Service Funds						
Fiduciary Fund Types						
Trust & Agency						
Total Trust & Agency Funds						
Total - All Funds						

# **Appendix - D**

**Annual Appropriation Ordinance  
(continued)**

**Annual Appropriation Ordinance  
(Revised Code Sec. 5705.38)**

**Village of \_\_\_\_\_  
Ordinance No. \_\_\_\_\_**

An ORDINANCE to make appropriations for Current Expenses and other Expenditures of the Village of \_\_\_\_\_, State of Ohio, during the fiscal year ending December 31, \_\_\_\_\_.

**Section 1.** BE IT ORDAINED by the Council for the Village of \_\_\_\_\_, State of Ohio, that, to provide for the expenditures of the Village of \_\_\_\_\_ during the year ending December 31, \_\_\_\_\_, the following amounts be and they are hereby set aside and appropriated as follows.

**Section 2.** That there be appropriated from the GENERAL FUND:

Program 1 - Security of Persons and Property

A1-1-A	Police Law Enforcement		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Police Law Enforcement		_____
A1-1-B	Fire Fighting, Prevention, and Inspection		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Fire Fighting, Prevention, and Inspection		_____
A1-1-C	Street Lighting		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Street Lighting		_____
	Total Program 1 - Security of Persons and Property		_____

**Annual Appropriation Ordinance  
(continued)**

Program 2 - Public Health and Welfare

A1-2-A	Cemetery		
	210	Personal Services	_____
	220	Travel Transportation	_____
	230	Contractual Services	_____
	240	Supplies and Materials	_____
	250	Capital Outlay	_____
	Total Cemetery		_____

A1-2-B	Payment to County Health District		
	230	Contractual Services	_____

Total Program 2 - Public Health and Welfare \_\_\_\_\_

Program 3 - Leisure Time Activities

A1-3-A	Recreation Programs		
	210	Personal Services	_____
	220	Travel Transportation	_____
	230	Contractual Services	_____
	240	Supplies and Materials	_____
	250	Capital Outlay	_____
	Total Recreation Programs		_____

Total Program 3 - Leisure Time Activities \_\_\_\_\_

Program 4 - Community Environment

A1-4-A	Community Planning and Zoning		
	210	Personal Services	_____
	220	Travel Transportation	_____
	230	Contractual Services	_____
	240	Supplies and Materials	_____
	250	Capital Outlay	_____
	Total Community Planning and Zoning		_____

Total Program 4 - Community Environment \_\_\_\_\_

**Annual Appropriation Ordinance  
(continued)**

Program 5 - Basic Utility Services

A1-5-A	Electric Utility				
	210 Personal Services		_____		
	220 Travel Transportation		_____		
	230 Contractual Services		_____		
	240 Supplies and Materials		_____		
	250 Capital Outlay		_____		
	Total Electric Utility				_____
A1-5-B	Gas Utility				
	210 Personal Services		_____		
	220 Travel Transportation		_____		
	230 Contractual Services		_____		
	240 Supplies and Materials		_____		
	250 Capital Outlay		_____		
	Total Gas Utility				_____
A1-5-C	Water Works & Supply				
	210 Personal Services		_____		
	220 Travel Transportation		_____		
	230 Contractual Services		_____		
	240 Supplies and Materials		_____		
	250 Capital Outlay		_____		
	Total Water Works & Supply				_____
Total Program 5 - Basic Utility Services					_____

Program 6 - Transportation

A1-6-C	Street Cleaning, Snow and Ice Removal				
	210 Personal Services		_____		
	220 Travel Transportation		_____		
	230 Contractual Services		_____		
	240 Supplies and Materials		_____		
	250 Capital Outlay		_____		
	Total Street Cleaning, Snow and Ice Removal				_____
A1-6-D	Storm Sewer and Drains				
	210 Personal Services		_____		
	220 Travel Transportation		_____		
	230 Contractual Services		_____		
	240 Supplies and Materials		_____		
	250 Capital Outlay		_____		
	Total Storm Sewer and Drains				_____
Total Program 6 - Transportation					_____

**Annual Appropriation Ordinance  
(continued)**

Program 7 - General Government

A1-7-A	Mayor and Administrative Offices		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Mayor and Administrative Offices		_____
A1-7-B	Legislative Activities (Council)		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Legislative Activities (Council)		_____
A1-7-C	Mayor's Court		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Mayor's Court		_____
A1-7-D	Clerk Treasurer		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Clerk Treasurer		_____
A1-7-E	Lands and Buildings		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Lands and Buildings		_____

**Annual Appropriation Ordinance  
(continued)**

A1-7-F	Boards and Commissions		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Boards and Commissions		_____
A1-7-G	County Auditor's and Treasurer's Fees		
	230 Contractual Services		_____
A1-7-H	Tax Delinquent Land Advertising		_____
A1-7-I	State Auditor's Fees		
	230 Contractual Services		_____
A1-7-J	Income Tax Administration		_____
Total Program 7 - General Government			_____
Program 8 - Capital Outlay			
A1-8-__	Capital Outlay		
	250 Capital Outlay		_____
Total Program 8 - Capital Outlay			_____
Program 9 - Other Financing Sources			
A1-9-__	Other Financing Sources		
	270 Transfers-Out		_____
Total Program 9 - Other Financing Sources			_____
<b>Section 3.</b> That there be appropriated from the <u>GENERAL FUND</u> for contingencies for purposes not otherwise provided for, to be expended in accordance with the provisions of Section 5705.40, R.C., the sum of			_____
Grand Total <u>GENERAL FUND</u> Appropriation			_____



**Annual Appropriation Ordinance  
(continued)**

**Section 4.** That there be appropriated from the following SPECIAL REVENUE FUNDS.

B1 Street Construction, Maintenance, and Repair Fund

Program 6 - Transportation

B1-6-A	Street Construction and Reconstruction		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Street Construction and Reconstruction		_____

B1-6-B	Street Maintenance and Repair		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Street Maintenance and Repair		_____

Total for B1 - Street Construction, Maintenance, and Repair Fund \_\_\_\_\_

B2 State Highway Improvement Fund

Program 6 - Transportation

B2-6-A	Street Construction and Reconstruction		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Street Construction and Reconstruction		_____

Total for B2 - State Highway Improvement Fund \_\_\_\_\_

B3 Cemetery Fund

**Annual Appropriation Ordinance  
(continued)**

Program 2 - Public Health and Welfare

B3-2-A	Cemetery		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Cemetery		_____

B3-2-X	Other		_____
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Total for B3 -Cemetery Fund \_\_\_\_\_

B9 Other (Specify Name) Revenue Funds

B9-_-A	Other (Specify) _____		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total _____		_____

B9-_-X	Other		_____
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Total for B9 - Other (Specify Name) Revenue Funds \_\_\_\_\_

Grand Total SPECIAL REVENUE FUNDS Appropriation \_\_\_\_\_

**Section 5.** That there be appropriated from the following DEBT SERVICE FUNDS.

C1 General Obligation Debt Service Fund

C1-8-A	Debt Service		
	230 Contractual Services	_____	
	260 Debt Service	_____	
	Total General Obligation Debt Service		_____

H1-8-A	Debt Service		
	230 Contractual Services	_____	
	260 Debt Service	_____	
	Total Special Assessment Debt Service		_____

Grand Total DEBT SERVICE FUND Appropriation \_\_\_\_\_

**Annual Appropriation Ordinance  
(continued)**

**Section 6.** That there be appropriated from the following CAPITAL PROJECTS FUNDS.

D1 Construction Fund

(Specify) Program \_\_\_\_\_

D1-8-A	Capital Outlay _____	
	250 Capital Outlay	_____
	260 Debt Service	_____

D1-8-X	Other	_____
--------	-------	-------

	Total (Specify) Program _____	_____
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Total for D1 - Construction Fund		_____
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	Grand Total <u>CAPITAL PROJECTS FUND</u> Appropriation	_____
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**Section 7.** That there be appropriated from the following ENTERPRISE FUNDS.

E1 Water Fund

Program V - Basic Utility Services

E1-5-A	Office	
	210 Personal Services	_____
	220 Travel Transportation	_____
	230 Contractual Services	_____
	240 Supplies and Materials	_____
	250 Capital Outlay	_____
	Total Office	_____

E1-5-B	Billing	
	210 Personal Services	_____
	220 Travel Transportation	_____
	230 Contractual Services	_____
	240 Supplies and Materials	_____
	250 Capital Outlay	_____
	Total Billing	_____

**Annual Appropriation Ordinance  
(continued)**

E1-5-C	Supply		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Supply		_____
E1-5-D	Filtration		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Filtration		_____
E1-5-E	Pumping		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Pumping		_____
E1-5-F	Distribution		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Distribution		_____
E1-5-G	Meters		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Meters		_____
E1-5-H	Automotive Equipment		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Automotive Equipment		_____

**Annual Appropriation Ordinance  
(continued)**

E1-5-I	Lands and Buildings		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Lands and Buildings		_____
E1-5-J	Other Equipment		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Other Equipment		_____
E1-5-X	Other		_____
Total for E1 - Water Fund Appropriation			_____
E2 Sanitary Sewer Fund			
Program 5 - Basic Utility Services			
E2-5-A	Office		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Office		_____
E2-5-B	Billing		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Billing		_____
E2-5-C	Pumping		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Pumping		_____

**Annual Appropriation Ordinance  
(continued)**

E2-5-D	Automotive Equipment		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Automotive Equipment		_____

E2-5-E	Lands and Buildings		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Lands and Buildings		_____

E2-5-F	Other Equipment		
	210 Personal Services	_____	
	220 Travel Transportation	_____	
	230 Contractual Services	_____	
	240 Supplies and Materials	_____	
	250 Capital Outlay	_____	
	Total Other Equipment		_____

Total for E2 - Sewer Fund Appropriation \_\_\_\_\_

E6 First Mortgage Debt Service Fund

Program 5 - Basic Utility Services

E6-8-A	Incidental Expense		
	230 Contractual Services	_____	
	260 Debt Service	_____	
	Total Incidental Expense		_____

Total for E6 -First Mortgage Debt Service Fund Appropriation \_\_\_\_\_

E8 Utilities Deposits Fund

Program 5 - Basic Utility Services

**Annual Appropriation Ordinance  
(continued)**

E8-5-A Deposits Refunded \_\_\_\_\_

E8-5-B Deposits Applied \_\_\_\_\_

E8-5-X Other \_\_\_\_\_

Total for E8 - Utilities Deposits Fund Appropriation \_\_\_\_\_

E9 Utility Improvement Fund

Program 5 - Basic Utility Services

E9-5-A \_\_\_\_\_ Construction (Specify) \_\_\_\_\_

250 Capital Outlay \_\_\_\_\_

260 Debt Service \_\_\_\_\_

Total for E9 - Utility Improvement Fund Appropriation \_\_\_\_\_

Grand Total ENTERPRISE FUNDS Appropriation \_\_\_\_\_

**Section 8.** That there be appropriated from the INTERNAL SERVICE FUNDS.

F1 Fund Name \_\_\_\_\_ (Specify)

\_\_ - -A \_\_\_\_\_ (Specify Program)

210 Personal Services \_\_\_\_\_

220 Travel Transportation \_\_\_\_\_

230 Contractual Services \_\_\_\_\_

240 Supplies and Materials \_\_\_\_\_

250 Capital Outlay \_\_\_\_\_

Total \_\_\_\_\_ (Specify) \_\_\_\_\_

Grand Total INTERNAL SERVICE FUND Appropriation \_\_\_\_\_

**Section 9.** That there be appropriated from the TRUST AND AGENCY FUNDS.

G\_\_ Trust and Agency Funds (Specify)

(Specify) Program \_\_\_\_\_

G\_\_ - -A Other \_\_\_\_\_ (Specify)

250 Capital Outlay \_\_\_\_\_

260 Debt Service \_\_\_\_\_

Total Miscellaneous \_\_\_\_\_ (Specify) \_\_\_\_\_

**Annual Appropriation Ordinance  
(continued)**

G__-_-X	Other	_____
	Total (Specify) Program _____	_____
Total for G5 -Other Trust and Agency Funds Appropriation		_____
Grand Total <u>TRUST AND AGENCY FUNDS</u> Appropriation		_____
TOTAL ALL APPROPRIATIONS		_____

**Section 11.** The Village Clerk is hereby authorized to draw warrants on the Village Treasurer for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefor, approved by the board or officers authorized by law to approve the same, or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon appeal of two-thirds vote of Council for items of expense constituting a legal obligation against the village, and for purposes other than those covered by the other specific appropriations herein made.

**Section 12.** This resolution shall take effect at the earliest period allowed by law.

Passed \_\_\_\_\_, \_\_\_\_\_  
(Date) President of Council

Attest: \_\_\_\_\_  
Clerk of Council



# Certificate

Section 5705.39, R.C. - "No appropriation measure shall become effective until the county auditor files with the appropriating authority . . . a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure . . . ."

The State of Ohio \_\_\_\_\_ County

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

Witness my signature, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Clerk of the Village of

\_\_\_\_\_  
County, Ohio

# **Appendix - E**

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

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CERTIFICATE # 3

OFFICE OF BUDGET COMMISSION, ANYPLACE COUNTY, OHIO  
 December 28, 2000                      NEW PLACE, OHIO

TO THE TAXING AUTHORITY OF NEWPLACE CITY

THE FOLLOWING IS THE AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES FOR THE FISCAL YEAR BEGINNING JANUARY 1ST, 2000, AS REVISED BY THE BUDGET COMMISSION OF SAID COUNTY, WHICH SHALL GOVERN THE TOTAL OF APPROPRIATIONS MADE AT ANY TIME DURING SUCH FISCAL YEAR:

---

	UNENCUMBERED BALANCE 1-1-00	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL REVENUE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE FUNDS	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL PROJECTS FUNDS	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL ASSESSMENTS	\$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	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

---

\_\_\_\_\_ >  
 > BUDGET  
 \_\_\_\_\_ >  
 > COMMISSION  
 \_\_\_\_\_ >

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	UNENCUMBERED BALANCE 1-1-00	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL REVENUE FUNDS:				
STREET MAINTENANCE & REPAIR	\$0.00	\$0.00	\$0.00	\$0.00
PARK FUND	\$0.00	\$0.00	\$0.00	\$0.00
POLICE UNIFORM & EQUIP. FUND	\$0.00	\$0.00	\$0.00	\$0.00
FIRE UNIFORM & EQUIP. FUND	\$0.00	\$0.00	\$0.00	\$0.00
DRUG ENFORCEMENT & ED. FUND	\$0.00	\$0.00	\$0.00	\$0.00
AL. ENFORCEMENT & ED. FUND	\$0.00	\$0.00	\$0.00	\$0.00
FIRE DEPARTMENT CAMERA FUND	\$0.00	\$0.00	\$0.00	\$0.00
FEMA FUND	\$0.00	\$0.00	\$0.00	\$0.00
DARE GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
CHIS/CHIP GRANT FUND	\$0.00	\$0.00	\$0.00	\$0.00
POLICE PENSION FUND	\$0.00	\$0.00	\$0.00	\$0.00
FIRE PENSION FUND	\$0.00	\$0.00	\$0.00	\$0.00
HAZARD MITIGATION FUND	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SPECIAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
DEBT SERVICE FUNDS:				
BOND RETIREMENT FUND	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL PROJECTS FUNDS:				
CAPITAL IMPROVEMENT FUND	\$0.00	\$0.00	\$0.00	\$0.00
FIRE TRUCK LEVY FUND	\$0.00	\$0.00	\$0.00	\$0.00
STREET EQUIPMENT FUND	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL CAPITAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00
SPECIAL ASSESSMENTS FUNDS:				
TOTAL SPECIAL ASSESSMENTS	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL GOVERNMENTAL FUNDS	\$0.00	\$0.00	\$0.00	\$0.00
PROPRIETARY TYPE:				
ENTERPRISE FUNDS:				
TOTAL ENTERPRISE	\$0.00	\$0.00	\$0.00	\$0.00
INTERNAL SERVICE FUNDS:				
TOTAL INTERNAL SERVICE	\$0.00	\$0.00	\$0.00	\$0.00
FIDICIARY FUNDS:				
TOTAL FIDUCIARY	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ALL FUNDS	\$0.00	\$0.00	\$0.00	\$0.00

ORDINANCE NO \_\_\_-00

AN ORDINANCE TO AMEND THE APPROPRIATIONS FOR THE CURRENT EXPENSES OF THE CITY OF NEWPLACE, STATE OF OHIO, DURING THE FISCAL YEAR ENDING DECEMBER 31, 2000.

SECTION 1: Be it ordained by the Council of the City of Newplace, State of Ohio, that to provide for current expenses and other expenditures of the City of Newplace during the fiscal year ending December 31, 2000, the following sums be and they hereby are set aside and appropriated as follows:

SECTION 2: That there be appropriated from the following funds:

**Ordinance No. \_\_\_-00**  
**City of Newplace**  
*Anyplace County*  
*2000 Appropriations*

	16-Apr-02		
Fund/Department/Object	Current Year Appropriations	Changes In Appropriations	Total Amended Appropriations
<b>General - 110</b>			
<i>Police Department</i>			
Personal Services	254,100	17,000	271,100
Fringe Benefits	159,000	(11,000)	148,000
Materials and Supplies	38,000	(7,000)	31,000
Contractual Services	100	1,000	1,100
Other	500	0	500
	451,700	0	451,700
<i>Fire Department</i>			
Personal Services	238,300	9,000	247,300
Fringe Benefits	146,800	(9,000)	137,800
Materials and Supplies	14,100	(1,000)	13,100
Contractual Services	100	0	100
Other	200	1,000	1,200
	399,500	0	399,500
<i>Public Health and Safety</i>			
Personal Services	3,800	0	3,800
Contractual Services	1,100	1,500	2,600
	4,900	1,500	6,400
<i>Mayor's Office</i>			
Personal Services	23,300	2,000	25,300
Fringe Benefits	1,400	1,000	2,400
Materials and Supplies	1,400	0	1,400
	26,100	3,000	29,100
<i>Council</i>			
Personal Services	16,100	1,000	17,100
Fringe Benefits	1,400	0	1,400
Contractual Services	900	0	900
Materials and Supplies	200	1,000	1,200
	18,600	2,000	20,600
<i>Law Director</i>			
Personal Services	14,500	1,000	15,500
Fringe Benefits	1,400	0	1,400
Contractual Services	14,200	1,500	15,700
Materials and Supplies	300	1,000	1,300
	30,400	3,500	33,900

Fund/Department/Object	Current Year Appropriations	Changes In Appropriations	Total Amended Appropriations
<i>Auditor/Treasurer</i>			
Personal Services	27,500	0	27,500
Fringe Benefits	1,500	(500)	1,000
Materials and Supplies	4,000	500	4,500
	33,000	0	33,000
<i>City Building</i>			
Personal Services	3,800	0	3,800
Fringe Benefits	17,500	(1,000)	16,500
Contractual Services	46,600	(1,000)	45,600
Materials and Supplies	21,100	(2,000)	19,100
	89,000	(4,000)	85,000
<i>General Government</i>			
Personal Services	900	1,000	1,900
Fringe Benefits	15,000	(5,000)	10,000
Contractual Services	156,800	(5,000)	151,800
Materials and Supplies	0	1,000	1,000
	172,700	(8,000)	164,700
<i>City Tax Administration</i>			
Personal Services	14,700	0	14,700
Fringe Benefits	9,400	(2,000)	7,400
Materials and Supplies	1,800	2,000	3,800
Other	5,500	2,000	7,500
	31,400	2,000	33,400
<i>Transfers Out</i>			
Transfer Out	23,500	0	23,500
	23,500	0	23,500
<b>Total General Fund</b>	1,280,800	0	1,280,800
<b>Special Revenue Funds</b>			
<b>Street Construction Maintenance and Repair Fund - 210</b>			
<i>Street/Service Department</i>			
Personal Services	116,500	0	116,500
Fringe Benefits	79,200	(3,500)	75,700
Materials and Supplies	53,500	3,500	57,000
<i>Traffic Lights</i>			
Contractual Services	2,500	0	2,500
Materials and Supplies	1,000	0	1,000
	1,000	0	1,000
<b>Total Street Construction Maintenance and Repair Fund</b>	252,700	0	252,700
<b>DARE - 220</b>			
<i>Police Department</i>			
Personal Services	2,437	0	2,437
	2,437	0	2,437
<b>Total DARE Fund</b>	2,437	0	2,437
<b>Federal Emergency Management Agency - 230</b>			
<i>Street/Service Department</i>			
Personal Services	7,457	7,500	14,957
Contractual Services	0	1,000	1,000
	0	1,000	1,000
<b>Total Federal Emergency Management Agency Fund</b>	7,457	8,500	15,957

Fund/Department/Object	Current Year Appropriations	Changes In Appropriations	Total Amended Appropriations
<b>Parks and Recreation - 240</b>			
<i>Recreation</i>			
Personal Services	12,600	3,000	15,600
Fringe Benefits	150	500	650
Contractual Services	3,500	1,500	5,000
Materials and Supplies	4,500	16,500	21,000
<b>Total Parks and Recreation Fund</b>	<b>20,750</b>	<b>21,500</b>	<b>42,250</b>
<b>Police Uniform and Equipment - 250</b>			
<i>Police Department</i>			
Capital Outlay	3,200	0	3,200
<b>Total Police Uniform and Equipment Fund</b>	<b>3,200</b>	<b>0</b>	<b>3,200</b>
<b>Fire Uniform and Equipment - 260</b>			
<i>Fire Department</i>			
Capital Outlay	7,500	0	7,500
<b>Total Fire Uniform and Equipment Fund</b>	<b>7,500</b>	<b>0</b>	<b>7,500</b>
<b>Drug Enforcement and Education - 270</b>			
<i>Police Department</i>			
Other	1,750	0	1,750
<b>Total Drug Enforcement and Education Fund</b>	<b>1,750</b>	<b>0</b>	<b>1,750</b>
<b>Alcohol Enforcement and Education - 280</b>			
<i>Police Department</i>			
Other	1,000	0	1,000
<b>Total Alcohol Enforcement and Education Fund</b>	<b>1,000</b>	<b>0</b>	<b>1,000</b>
<b>Fire Department Camera - 290</b>			
<i>Fire Department</i>			
Capital Outlay	3,786	0	3,786
<b>Total Fire Department Camera Fund</b>	<b>3,786</b>	<b>0</b>	<b>3,786</b>
<b>CHIP and CHIS Grants - 300</b>			
<i>Community Development</i>			
Contractual Services	249,967	46,000	295,967
<b>Total CHIP and CHIS Grants Fund</b>	<b>249,967</b>	<b>46,000</b>	<b>295,967</b>
<b>Police Pension - 310</b>			
<i>Police Department</i>			
Fringe Benefits	12,000	0	12,000
Contractual Services	500	0	500
<b>Total Police Pension Fund</b>	<b>12,500</b>	<b>0</b>	<b>12,500</b>

Fund/Department/Object	Current Year Appropriations	Changes In Appropriations	Total Amended Appropriations
<b>Fire Pension - 320</b>			
<i>Fire Department</i>			
Fringe Benefits	12,000	0	12,000
Contractual Services	500	0	500
<b>Total Fire Pension Fund</b>	<b>12,500</b>	<b>0</b>	<b>12,500</b>
<b>Hazard Mitigation - 330</b>			
<i>Community Development</i>			
Hazard Mitigation	1,125,000	0	1,125,000
<b>Total Hazard Mitigation Fund</b>	<b>1,125,000</b>	<b>0</b>	<b>1,125,000</b>
<b>Total Special Revenue Funds</b>	<b>1,700,547</b>	<b>76,000</b>	<b>1,776,547</b>
<b>Debt Service Fund</b>			
<i>Bond Retirement Fund</i>			
Debt Payments	12,300	0	12,300
<b>Total Bond Retirement Fund</b>	<b>12,300</b>	<b>0</b>	<b>12,300</b>
<b>Total Debt Service Fund</b>	<b>12,300</b>	<b>0</b>	<b>12,300</b>
<b>Capital Projects Funds</b>			
<i>Capital Improvement Fund</i>			
<i>All Departments</i>			
Capital Outlay	195,000	40,000	235,000
<b>Total Capital Improvement Fund</b>	<b>195,000</b>	<b>40,000</b>	<b>235,000</b>
<b>Fire Truck Levy Fund</b>			
<i>Fire Department</i>			
Capital Outlay	36,900	0	36,900
<b>Total Fire Truck Levy Fund</b>	<b>36,900</b>	<b>0</b>	<b>36,900</b>
<b>Street Equipment Fund</b>			
<i>General Government</i>			
Contractual Services	1,000	1,000	2,000
<i>Street Department</i>			
Capital Outlay	60,000	0	60,000
<b>Total Fire Truck Levy Fund</b>	<b>61,000</b>	<b>1,000</b>	<b>62,000</b>
<b>Total Capital Projects Funds</b>	<b>292,900</b>	<b>41,000</b>	<b>333,900</b>
<b>Grand Total - All Funds</b>	<b>3,286,547</b>	<b>117,000</b>	<b>3,403,547</b>



SECTION 3: The City Auditor is hereby authorized to draw his/her warrants on the City Treasurer for payment from and of the foregoing appropriations upon receiving proper certificates and vouchers, therefore, approved by the board of officers authorized by law to approve the same of an ordinance or resolution of Council's to make the expenditure, provided that no warrant shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance provided further, that the appropriations for contingencies can only be expended upon approval of a two-thirds (2/3) vote of Council for items or purposes other than those covered by other specific appropriations herein made.

SECTION 4: This Ordinance is declared to be an emergency for the public peace, health, safety and welfare due to the fact that the amended appropriations must be delivered to the County Auditor's Office by December 29, 2000.

SECTION 5: That this Ordinance shall take effect at the earliest period of time allowed by law.

PASSED: First Reading

ATTEST:

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
President of Council

APPROVED:

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Finance Committee

CERTIFICATION

I hereby certify that the foregoing copy of Ordinance \_\_\_\_-00 is a true and accurate copy passed by  
Newplace City Council on December 28, 2000.

\_\_\_\_\_  
Clerk of Council