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# HANDBOOK

**Ohio County Commissioners**

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## CHAPTER 22

# COUNTY BUDGETS AND FISCAL CONTROL

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### 22.01 INTRODUCTION

#### Balancing the Budget

Ohio counties and other local political subdivisions are required by state law to adopt a budget resolution annually. Along with other local governmental entities, Ohio's counties should adopt proper financial accounting, budgeting, and taxing standards as part of the requirement to maintain their fiscal integrity.<sup>1</sup>

The basic outline of the county budget process is set by state law. Each board of county commissioners is required to pass an annual appropriation measure based on a "tax budget" that certifies that tax revenues and other receipts and resources will be sufficient to meet planned expenditures.

It should be noted that ORC Section 5705.281 allows the county budget commission to waive the tax budget, and a number of counties have implemented this authority. For those counties that have waived the tax budget, the county budget commission may require the commissioners to provide other information during the budget process. See Section 22.10 for additional information.

Counties maintain a variety of funds that support their programs and services. Budgeting by fund is a distinguishing feature of the public sector. State law recognizes

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<sup>1</sup> The roles and responsibilities of county offices are discussed in Section 22.02 of this Chapter, as well as in Chapter 1, and in the respective chapters of this *Handbook*, which are referred to in Chapter 1.

that balancing a county's operating budget for each fund is at the heart of sound fiscal management. The following passage from the Ohio Revised Code (ORC) contains this fundamental requirement of balancing each fund within a county's budget:

The total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. [. . .] Appropriations shall be made from each fund only for the purposes for which such fund is established (ORC 5705.39.)

An official estimate of resources issued by the County Budget Commission, to ensure that the commissioners know the maximum amount of available resources that can be appropriated to each fund is required before the appropriations can become effective. (For an example of a certificate of estimated resources, see Appendix E, Item 1 at the end of this Chapter.) There is, however, no specific method or technique of budgeting appropriations that is required by law; and balancing a budget is often not a simple matter. Beyond fulfilling the legal requirements established by law, the strategic aspects of developing a budget indicate that a budget is both a planning and a policy document, created to provide agreement over how revenue and other receipts will be spent. The budget process also provides an opportunity to communicate with and respond to citizens; it identifies the operating costs that are considered essential to meet the needs and desires of the citizens for a given period.

Budgets set goals, decide among alternative objectives, and provide means for controlling and accounting for the expenditures of public money. The central function of a budget—the decision of how much to spend for what—will always create disagreements, and no budget will ever satisfy everyone.

In the case of counties, decisions on how much to spend on what is made more difficult because there are a number of state mandates that reduce the flexibility of county commissioners in the budgeting process. Likewise, even where there is no specific mandate in Ohio law, questions often arise as to the level of appropriations that are necessary to meet general statutory duties of a number of county elected officials and departments. Later in this Chapter some of these mandates, and a number of related court rulings, will be discussed in detail, and Appendix A, at the end of this Chapter, will note other specific appropriation responsibilities.<sup>2</sup> In addition, refer to CCAO's "Managing Budgets" PowerPoint presentation on our web site.<sup>3</sup>

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<sup>2</sup> In a 2003 decision by the Court of Appeals of the Eleventh Appellate District, in a case involving the budget of a county sheriff in a situation where the county faced the need to reduce its overall budget, the court announced a broad principle regarding county budgeting. In the case, *Geauga County Board of County Commissioners vs. Geauga County Sheriff*, the court wrote that the board of county commissioners "cannot simply set a general policy concerning the funding of county offices and then apply it across the board without considering the individual circumstances of each office. That is, they are required to review the budget submission of each county official in the

Reliable forecasts of revenue and expenditures are an essential starting point for developing a structurally balanced budget. Likewise essential is having mechanisms to finance or reduce spending when revenues fail to meet expectations.

### **Accountability and Good Budgeting Practices**

Good budgeting practices produce accountability on several different levels. On one level good budgeting is responsive to the needs and desires of the citizens. On a second level good budgeting is aimed at providing services and programs effectively and efficiently. On a third, and crucial level, good budgeting documents accurately indicate where revenue comes from and where it goes, and in the process provides an accurate assessment of the overall financial condition of the county government.

Recognizing the broad scope of the budget process, the National Advisory Council on State and Local Budgeting Practices released in 1997 a set of recommended budget practices that provide a comprehensive overview of the budget process and outline the key principles and elements of a good budgetary process. The Council's framework defined the budget process as "activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets." The associated mission of the budget process "is to help decision makers make informed choices for the provision of services and capital assets and to promote stakeholder participation in the decision process."

The different levels of accountability, noted above, along with the Council's mission statement, makes clear that a good budgeting process is strategic in nature, and goes well beyond simply meeting the legal requirements that are imposed by state law. The Council concludes that a good budget process:

- Incorporates a long-term perspective,
- Establishes linkages to broad organizational goals,
- Focuses budget decisions on results and outcomes,
- Involves and promotes effective communication with stakeholders, and
- Provides incentives to government management and employees.

A copy of the Council's recommendations is maintained on the web site of the Government Finance Officers Association.<sup>4</sup> The State Auditor's office also produces a best practices newsletter that is available through its web site.<sup>5</sup>

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context of his or her mandatory statutory duties. Without such a review, an abuse of discretion has occurred because the decision has been made in an arbitrary and unreasonable manner." The Eleventh Appellate District includes Ashtabula, Geauga, Lake, Portage, and Trumbull counties, and the decision in the case applies only to those counties. This decision, however, could influence future cases in other counties.

<sup>3</sup> <http://www.ccao.org/LibraryArchives/CountyTaxandFinanceInformation/tabid/285/language/en-US/Default.aspx>

<sup>4</sup> <http://www.gfoa.org/services/nacslb/>

## **22.02 ORGANIZATIONAL RESPONSIBILITIES IN COUNTY BUDGETING AND FISCAL MANAGEMENT**

### **Board of County Commissioners**

Within the complex organization of elected officials in county government, overall administrative powers rest with a three-member board of county commissioners. The board of county commissioners is the county's taxing, budgeting, and purchasing authority, and almost every county office relies on the commissioners for appropriations. As such, county commissioners must adopt the annual tax budget, levy taxes, adopt an annual appropriation resolution for most county offices and approve most county expenditures. While the commissioners establish the county budget and have direct authority over several county agencies, the other elected officials, the judiciary, and various independently appointed boards and commissions, function as the independent heads of their departments. While the commissioners establish the county budget, the independent agencies largely determine how they will spend it. In the case of the judiciary, the commissioners are required to support the budget requests unless it can show that the request is "unreasonable and unnecessary." Budget issues specifically related to certain elected officials and the judiciary will be discussed in more detail later in this Chapter.

### **County Administrator and Clerk**

A board of county commissioners may appoint a county administrator to administer board policies and prepare the county's budget. In counties that have appointed a county administrator, among the powers and duties of the office is to keep the commissioners fully advised on the financial conditions of the county, and to prepare and submit a recommended budget for the next fiscal year (ORC 305.30). In addition to other responsibilities, county administrators often spend a large portion of their time on the county budget and financial affairs. The administrator usually works closely with other county elected officials and agency heads to advise the board concerning county finances.

To keep the board fully advised on the financial conditions of the county, and to prepare and submit a recommended budget, a county administrator and staff may develop multi-year financial forecasts that set the stage for annual budgets. These forecasts may be used in addition to the estimated resources of the tax budget to frame budget recommendations. The county administrator may develop five-year capital plans to balance facility needs with financial capacity. In addition, the county administrator may develop monthly reports to track revenues and expenditures in order to weigh needs for amended or supplemental appropriations. The county administrator may also recommend controls on hiring, travel, or capital spending as needed to respond to changing circumstances.

While the commissioners' clerk has no specific statutory responsibilities in the budget

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<sup>5</sup> <http://www.auditor.state.oh.us/publications/default.htm>

process, as does the county administrator, in many counties the clerk performs the same functions for the county commissioners.

### **County Auditor**

The county auditor is designated as the fiscal officer for counties, has a critical role in managing a county's financial resources and also plays a key role in the budget process. Among the auditor's most important responsibilities related to county budgeting and fiscal operations are the following:

- Files comprehensive annual financial reports, which most counties prepare using generally accepted accounting principles (GAAP) as determined by the Governmental Accounting Standards Board, within 150 days after the close of the fiscal year. Using GAAP reporting means that reports are prepared on an "accrual basis," which, unlike a "cash basis" for reporting, captures accrued obligations or liabilities and investments in capital assets.
- Verifies and records all county receipts paid into the treasury and what fund(s) to be credited.
- Certifies that sufficient resources are available or in the process of collection before orders may be placed or certain contracts executed.
- Reviews the payment of bills to ensure the expenditure is from the proper fund and appropriation account before the issuance of warrants.
- Files monthly financial statements with the county commissioners (ORC 319.15).
- Ascertains the amount of taxes collected for each particular purpose.
- Certifies to the county commissioners, by the first Monday in May, the amount of money necessary to pay all final judgments (ORC 5705.08). This amount shall be placed in the annual appropriation measure.
- Estimates the rate of each tax that will need to be levied to properly fund the budget.
- Certifies to the county commissioners that the permanent appropriation measure does not exceed the budget commission's official estimate or amended official estimate of resources. No appropriation is legal until this certification is received (ORC 5705.39).

### **County Budget Commission**

The county budget commission is composed of the county auditor, county treasurer, and prosecuting attorney. State law also provides that two additional citizen members

may be elected. This requires a petition signed by three percent of the voters who voted for Governor at the last election to determine if the size of the commission should be increased to five. The two elected members then must run for the office, and serve a four year term. No county currently has elected additional members to the county budget commission.

The county auditor serves as secretary to the county budget commission. The commission meets in the office of the county auditor on the first Monday in February and August each year and must complete its work by September 1 of each year unless an extension is granted by the Tax Commissioner (ORC 5705.27). It should be noted, however, that in some counties the budget commission works through the end of the year in estimating revenue to assure the most accurate certifications possible.

It is the responsibility of the county budget commission to review the revenue and expenditure budgets of all taxing authorities in the county—townships, cities, villages, school districts, library districts, etc.—as well as the county government itself. As it relates to the county budget, the county budget commission performs the following mandatory functions:

- Determines if levies outside the ten mill limit, levies for debt charges inside the ten mill limit and the mandated inside millage rate have been properly authorized. If they have been properly authorized they must be approved without modification (ORC 5705.31).
- Adjusts, if necessary, the estimated amount required from property taxation for each fund as shown on the tax budget to bring the required tax levies within the limitations required in ORC Sections 5705.01 to 5705.47 (ORC 5705.32).
- Revises and adjusts the estimate of balances and receipts from all sources of revenue for each fund as shown in the tax budget, and determines the total appropriations that can be made from each fund in the tax budget (ORC 5705.32).
- Reduces the rate of a tax levy if the tax budget does not clearly show the need for the full proceeds of such a levy. The budget commission may not permit the levying of any tax rate unless the tax budget clearly reflects the need for such levy and the tax budget has been properly and lawfully advertised, adopted and filed pursuant to ORC Sections 5705.01 to 5705.47. Any taxpayer may appeal to the board of tax appeals if the rate of taxation certified by the budget commission is not correct (ORC 5705.341). Likewise, any political subdivision, including the county, may appeal the certification of the county budget commission relating to the budget, the estimate of revenues and balances, and the establishment of tax rates (ORC 5705.37). An appeal must be filed within 30 days of such certificate.
- Certifies its action to the county commissioners on the tax budget along with the auditor's estimated tax rates (ORC 5705.34).

- Distributes the Local Government Fund, and the Public Library Fund to eligible jurisdictions in the county. (See Chapter 23 - Ohio's Local Government Funds).

### **State Auditor**

Each county is required to file an annual financial statement with the State Auditor. The State Auditor may prescribe forms by rule or may issue guidelines, or both, for such reports. The State Auditor may also prescribe by rule the requirements for accounting and financial reporting by counties (and all public offices other than state agencies).

The State Auditor may request that the Attorney General initiate an action for removal from office of a public official, other than a state agency, who knowingly refuses to keep the accounts of his or her office.

The State Auditor also prescribes the detail of information to be presented in a county's tax budget (ORC 5705.30).

### **Tax Commissioner**

There are three key oversight functions of the Tax Commissioner that are related to the county budget:

- The Tax Commissioner may approve an extension in the deadline for a county to submit the tax budget (ORC 5705.30).
- The Tax Commissioner may initiate investigations or hearings, and may issue any orders, rules, or instructions, not inconsistent with law, as to the exercise of the powers and the discharge of the duties of any particular county budget commission, county auditor, or other officer, with regard to the budget, the assessment of property, or the levy and collection of taxes (ORC 5705.341).
- The Tax Commissioner also has to approve transfers from non-general funds. Transfers are discussed in detail in Section 22.05, below.

## **22.03 ORGANIZATION OF COUNTY FUNDS**

An important difference between private-sector budgeting based on GAAP accounting and local government budgeting is the division of the government budget into individual "funds." A fund is a grouping of related accounts that is used to maintain control over resources by segregating them according to their intended purpose. Financial statements are prepared for each fund to demonstrate compliance with legal and contractual requirements.

The county general fund is the chief operating fund of the county; it is used to account for the use of all resources except those required to be accounted for in another fund. The general fund receives revenue from various sources including sales and property taxes, service fees and charges, intergovernmental sources, investment earnings, and

other sources such as licenses and permits. The general fund supports appropriations for most other county elected officials, the county budget commission, board of revision (if the county auditor does not allow for these under the Real Estate Assessment Fund (ORC 325.31)), county planning commission, data processing board, courts, board of elections, airport, and children's home, among others.

Non-general funds cover various special or restricted purposes. There are, for example, special revenue funds that receive revenue from tax levies, grants, federal and state social service programs, and other sources. Special revenue funds are used to account for proceeds of specific revenue sources (other than debt service, capital projects, or enterprise funds) that are legally restricted to expenditures for specified purposes. In addition to the general fund and special revenue funds, there are also other "governmental" funds that include debt service funds and capital projects funds. Within the category of "proprietary" funds are enterprise funds and internal service funds. And within the category of "fiduciary" funds are expendable and non-expendable trust funds, and agency funds. Agency funds, which contain money held on behalf of individuals, private organizations, or other governments, do not require budgeting.

### **Required Funds**

By state law each county establishes the following funds:

1. A General Fund;
2. A Sinking Fund, if the county has outstanding bonds other than serial bonds;
3. A Bond Retirement Fund used for the retirement of serial bonds, notes, or certificates of indebtedness.
4. Certain Special Funds:
  - a. A special fund for each special levy;
  - b. A special bond fund for each bond issue;
  - c. A special fund for each class of non-property tax revenue which the law requires to be used for a particular purpose;
  - d. A special fund for each public utility operated by the county.
  - e. A trust fund for any money the county receives in trust (ORC 5705.09).

State law requires a number of special funds to be established by counties. Among these, for example, are the public assistance fund, the dog and kennel fund, and the certificate of title fund. (For a more complete list of special revenue and other funds in most counties, refer to Appendix B at the end of this Chapter.)



In the past, the State Auditor also maintained a chart of accounts for counties for specific purposes or line items within funds, but this practice ended, and the associated rule in the Ohio Administrative Code was rescinded in 2006. While the State Auditor's chart of accounts has been rescinded, county commissioners have broad discretion to appropriate funds to line items at the levels they deem necessary and appropriate. This is referred to as the "level of control" and will be discussed in greater detail later in this Chapter.

## **Discretionary Funds**

In addition to the required funds, counties have the discretion to establish reserve balance accounts to accumulate resources for three purposes (ORC 5705.13(A)). Accounts can be established for each of the following purposes:

1. Budget stabilization ("Rainy Day"):
  - a. Established to stabilize budgets against cyclical changes in revenues and expenditures.
  - b. May be established in the general fund or in one or more special funds for operating purposes.
  - c. The amount to be reserved may not exceed 5% of general fund revenue, or of the special fund revenue, for the preceding year.
  - d. Any reserve balance in this fund cannot be considered part of the unencumbered balance or revenue.
2. Self-insurance:
  - a. Established to provide payment of claims and judgments under self insurance program. This includes health and liability self insurance programs, but does not include risk sharing pools.
  - b. May be established in the general fund or by establishment of a separate internal service fund.
  - c. The amount to be reserved must be based on sound actuarial principles. The account may be rescinded. If rescinded, any money remaining in the account must be transferred to the fund(s) of origin.
3. Workers' compensation retrospective rating plan:
  - a. Established to provide for payment of claims under a workers' compensation retrospective rating plan.

- b. May be established in the general fund or by establishment of a separate internal service fund.
- c. The amount to be reserved must be based on sound actuarial principles. The account may be rescinded. If rescinded, any money remaining in the account must be transferred to the fund(s) of origin.

In addition to the establishment of reserve balance accounts, counties also have discretion, without the approval of the State Auditor (ORC 5705.13(B)), to establish the following funds:

1. Payroll-related special revenue funds

- a. Established to accumulate resources to pay accrued but unused sick leave, vacation leave, compensatory time entitlements when an employee retires or is terminated, and to pay salaries in fiscal years when the number of pay periods is greater than usual. Extra pay periods happen every 11 years for bi-weekly payrolls.
- b. Only one special revenue fund for each of these authorized purposes may be created.
- c. A county may transfer money to a payroll-related special revenue fund from any other county fund for which these payments may be made lawfully without following the normal transfer procedures in ORC Sections 5705.14-16.
- d. Commissioners may rescind a payroll-related special fund at any time. If rescinded, money is transferred back to the fund(s) from which it originated.

Please note that even though the statute allows for the creation of these types of special revenue funds, the State Auditor points out that the establishment of such funds probably would not meet the definition of a special revenue fund under the Governmental Accounting Standards Board (GASB) Statement No. 54 because there is no dedicated revenue source. Prior to establishing such a fund it is advisable to contact the State Auditor's office.

2. Capital projects fund(s)

- a. Established to accumulate resources for the acquisition, construction, or improvement of fixed assets including motor vehicles (ORC 5705.13(C)). More than one capital projects fund may exist at any time.
- b. A resolution establishing a fund must identify the source and amount of money to be accumulated, the period of time which the money is to be

accumulated (not to exceed 10 years), and the specific fixed assets the county intends to acquire, construct, or improve.

- c. A county may transfer money to a capital projects fund established under ORC 5705.13(C) from any other county fund that may be lawfully used for the specific fixed assets without following the normal transfer procedures in ORC Sections 5705.14-16.
  - d. Commissioners may rescind a capital projects fund at any time. If rescinded, money is transferred back to the fund(s) from which it originated.
  - e. If the county has not entered into a contract for the fixed asset before the end of 10 years after the establishment of the fund, the county auditor must transfer all money that has accumulated to the fund(s) from which it originated or the fund that was originally intended to receive the money.
3. Non-expendable trust funds
- a. Established to receive donations or contributions that must be maintained intact (ORC 5705.131).
  - b. Investment earnings on the principal in such trust funds must be credited to the trust fund.

While the Ohio Revised Code refers to these funds as nonexpendable trust funds, external financial reports should classify these as either permanent funds or as private purpose trust funds.

A board of county commissioners may also establish other funds that are desirable, for the deposit of money derived from specified sources other than the general property tax, with the approval of the State Auditor. The State Auditor must consult with the Tax Commissioner before approving such funds.

Within each fund, agency, and division or program, accounts are established that group revenues and expenditures on the basis of their type. These are organized by a hierarchical system of codes for the objects of revenue and expense. Examples of major categories of revenue objects could include categories like: taxes, licenses and permits, service fees and charges, fines and forfeitures, intergovernmental revenue, and interfund revenue. Examples of major categories of objects of expense could include categories like: personal services, fringe benefits, materials and services, capital outlays, interfund outlays, and outlays from contingency funds. As displayed in the table on object code hierarchy, within the major categories of objects of expense, for example, material and services, are objects of expense like services and charges; and within services and charges there may be several more detailed sub-objects that cover a more narrow range of items like office services and expenses, and at an even more

narrow range of services, an example would be postal services. The level at which appropriations are made is called the “legal level of control.” Spending in excess of budgeted amounts at this level (e.g., fund, program or function, department, object level, or sub-object ) would be a violation of law.

**OBJECT CODE HIERARCHY: EXAMPLE**

	<b>Object Code</b>	<b>Line Name</b>
<b>ID of revenue or expenditure</b>	<b>50000</b>	<b>Expenditure</b>
Object category or “roll-up” total	MATLS_SVCS (510000 + 520000)	Materials & Services Total
Summary range of expenditure (object)	520000	Services & Charges
Detail range of expenditure (sub-object level 1)	520200	Office Services & Expenses
Lowest Level of categorization (sub-object level 2)	520201	Postal Services

**22.04 LEGAL LEVEL OF CONTROL**

The Ohio Revised Code requires the following minimum legal level of control for “subdivisions” other than schools:

Appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and within each, the amount appropriated for personal services (ORC 5705.38(C)).

This provision implies that the minimum level includes personal services appropriations and “other” appropriations that must be appropriated for each office, department, and division. This does not preclude the commissioners from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

All local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on appropriations, estimated receipts, unrealized budgetary receipts, encumbrances, and remaining uncommitted balances of appropriations. The legal level of control is the level (e.g., fund, program or function, department, categories of objects (sometimes called “roll-ups”, object, or sub-object) at which spending in excess of budgeted amounts would be a violation of law. This is established by the level at which the legislative body appropriates (Ohio Administrative Code, sec. 117-2-02(C)(1)).

The State Auditor’s office does not recommend that counties adopt the highest level of control that the statute allows. Beyond meeting the minimum level of control, the State Auditor’s office recommends that a board of county commissioners choose the level of control that it feels meets its need to control expenditures. In making this choice there

will be a tradeoff between flexibility and control. Appropriating at very low levels can significantly increase the volume of appropriation amendments or transfers requiring approval by the commissioners. Conversely, appropriating at higher levels may simplify appropriation measures and grant flexibility to other elected officials and agency directors, but in doing so, there is less control by the commissioners over spending decisions. Also, commissioners may choose different levels of control for different funds or for different entities, as long as they meet the minimum requirements of ORC Section 5705.38(C).

The passage from ORC Section 5705.38(C) notes that appropriations shall be classified in a manner that sets forth separately “the amounts appropriated for each office, department, and division.” This passage points to an area of substantial discretion for county budgeting to set up and organize county government activities. Government activities can be divided into broad functions. For example, Franklin County divides its activities into the following categories: general government, justice and public safety, social and human services, facilities and capital projects, and road and bridge repair. These broad functions can be further divided into agencies, programs, and detailed activities. A budget is constructed on the basis of this functional division that is linked to the system of funds and objects.

## **22.05 TRANSFER OF FUNDS**

Transfers between appropriation accounts within the general fund are often necessary during the year to provide for unexpected expenses and to provide needed funds within certain appropriation accounts. Generally, a request for a transfer is initiated by the department and must be approved by the county commissioners who must adopt a resolution transferring the appropriation.

It should be noted that these types of transfers are usually requested by elected officials or other department heads within their budget to move money from one appropriation account to another to meet the needs to the office or department without increasing the total amount of the appropriation granted to the office or department. For example, an office may request that the appropriation account for supplies be reduced by a certain amount with a corresponding increase in contract services. These are commonly referred to as “transfers” but may be more accurately termed “appropriation amendments”. These types of “transfers” should be distinguished from the transfers described in the following paragraphs.

As a general rule, general fund monies may be transferred to other funds by resolution of the commissioners. For example, money may be transferred from the general fund to the sinking fund or bond retirement fund to meet a deficiency. General funds may also be transferred to establish or supplement a special revenue fund or to the proper fund of a district authority.

Transfers between other funds are provided for in ORC Sections 5705.14 to 5705.16. The key points of these provisions are as follows:

1. A balance in a bond fund no longer needed for the original purpose for which it was created must be transferred to the sinking fund or the bond retirement fund from which such bonds are payable.
2. A balance in a fund established for a specific permanent improvement, other than a bond fund, must be transferred to the sinking fund or bond retirement fund. If the money in these funds is not needed it may be transferred to a special permanent improvement fund or, upon approval of an application to the court of common pleas, to the general fund (ORC 5705.14(B)).
3. If the balance of money in either the sinking fund or the bond retirement fund is not needed it may be transferred to the other fund, if the other fund exists. If, for example, a balance in the bond retirement fund exists that is not needed it must first be transferred to the sinking fund before the money can be transferred to any other fund. This does require approval of common pleas court.
4. The balance of any special fund other than an improvement fund, may be transferred to the sinking fund, bond retirement fund, or general fund after the activity, service, or functions for which the special fund was originally created is terminated and after the payment of all obligations.
5. There are a series of provisions relating to transfers between a Board of Developmental Disabilities' general, capital, and other funds, which are too complex for this *Handbook*. Refer to ORC Sections 5705.091 and 5705.14(H) for additional information. Also refer to Chapter 39 of this *Handbook*.

In most cases, monies cannot be transferred to the general fund from other funds without the approval of common pleas court and the Tax Commissioner. However, if a capital projects fund was established under ORC Section 5705.13(C) with general fund dollars and the balance is no longer required for the stated purpose of the fund, such balance shall be transferred back to the general fund or to the fund that was intended to receive the money. To initiate a transfer to the general fund from other funds that is not specifically permitted by ORC Section 5705.14—5705.16, a resolution declaring the necessity of the transfer must be passed, and the county commissioners must petition the common pleas court. (For a sample resolution, see Appendix C at the end of this Chapter.) This petition must contain the following information (ORC 5705.16):

1. Name and amount of the transfer from the fund.
2. The name of the fund to which the board of county commissioners wish to transfer the money.
3. A copy of the resolution declaring the necessity for the transfer.
4. The reason or necessity for the transfer.

A copy of this petition must also be sent to the Tax Commissioner for examination and approval. If it is disapproved by the Tax Commissioner, it must be returned in ten days. If approved, it is sent to the clerk of courts and the county commissioners are notified and the petition can then be formally filed in court.

The county commissioners must then publish a notice in at least two newspapers of general circulation in the county describing the request and stating when the petition will be heard by the court. If the court finds that the petition is factual, there are good reasons or that necessity exists for the transfer, and, that no injury will result from the transfer, it shall order the transfer. The order of the court is then entered on the journal and the commissioners may then make the transfer.

Transfers from certain funds cannot be authorized by the common pleas court under any circumstances. These prohibited transfers include:

1. Balance of loans, bond issues or special levies for the payment of bond issues.
2. Balances of a fund containing money derived from an excise tax for a particular purpose.
3. Balances of a fund containing license fees imposed by legislation for particular purposes.

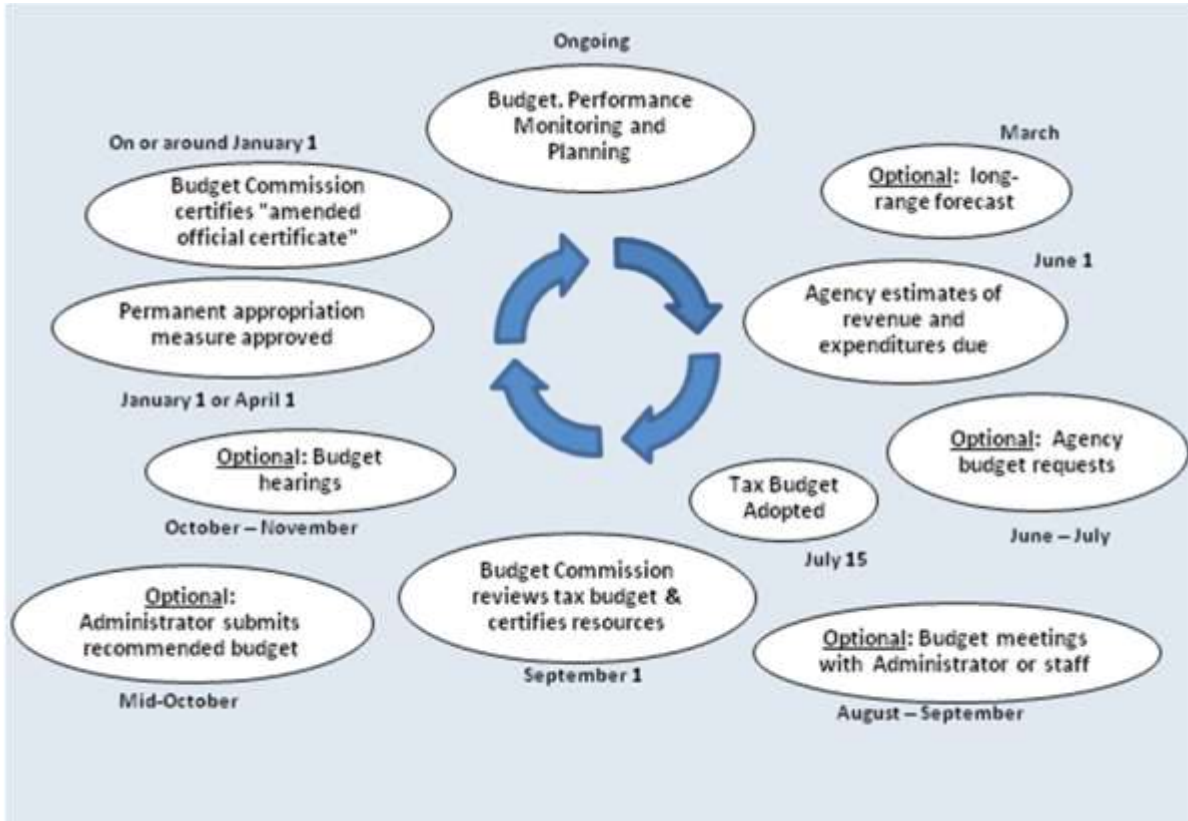
In addition ORC Section 5705.13 provides for certain transfers relating to reserve balance accounts, special revenue funds for the payment of sick, vacation, and compensatory time upon separation or retirement, and capital project funds. For more information see Section 22.03, "Discretionary Funds" for more information.

## **22.06 ADVANCES**

Advances are intended to temporarily reallocate cash from one fund to another. If, however, the advance has not been repaid at the end of the fiscal year, the altered cash balances must be taken into consideration in the preparation of the appropriation resolution. (Auditor of State Bulletin 97-003, January 20, 1997.)

A resolution must be passed by the county commissioners to advance from one fund to another. Such resolution must clearly state that it is an advance or loan and include an anticipated date of repayment. Since an advance is a temporary reallocation of cash, an amendment to the appropriation resolution is not required. Once an advance of unrestricted money is made into a fund with a restriction, it becomes restricted money subject to ORC sections 5705.14-.16.

## 22.07 BUDGET PROCESS



The two end-products of the budget process are the tax budget and the annual appropriation measure. Since the tax budget includes the estimated revenue, expenditures, and cash balances for the next fiscal year, these two products are highly interrelated and intersect at different points in the annual budget process. At some of these points, counties exercise discretion over the interrelationship; at other points, the interrelationship is governed by state statute (ORC Chapter 5705). The use of forecasts of expenditures in the development of recommended appropriations, for example, may be employed independently of the tax budget.

To assist in the preparation of the tax budget and to establish a basis for a request for appropriations, the head of each department, board, commission, or other entity that is entitled to participate in any appropriation or revenue of the county shall prepare an estimate of expected revenue and anticipated expenditures and file it with the commissioners by June 1 (ORC 5705.28(C)). In light of this requirement, the clerk, county administrator, or county auditor, depending on the county, acting as the agent for the commissioners, may issue guidance or instructions regarding the required detail and the form of the estimates. The State Auditor may also issue such instructions.

Depending on the process adopted by each county, these estimates may constitute an "appropriation request" Some counties may require a separately presented "appropriation request". In either case, as noted above in the section on the "legal level



of control,” the form of the request could break out for each office, department, and division the amounts for personal services and for “all other” expenditures. In addition, the form of the appropriation request may show comparisons of revenues and expenditures for the two preceding years, an estimate of the current year based on the year-to-date actual plus an estimate for the remainder of the year, and the next year. (While these comparisons are required in the tax budget, they are not required in the appropriation request.)

After the submission of budget requests, county commissioners may conduct hearings or meetings with the department heads to better understand the request. These hearings or meetings may be more focused on the appropriation measure than the tax budget and the timing of such meetings may be in line with the development of the recommended budget of the county administrator and the development of the appropriation measure (depending on the county). All such meetings or hearings should always comply with the Ohio open meeting law. These meetings or hearings may be preceded by sessions between the commissioners’ staff, or the county administrator’s staff, and department representatives.

In counties that have appointed a county administrator, among the powers and duties of the office is to keep the commissioners fully advised on the financial conditions of the county, and to prepare and submit a recommended budget for the next fiscal year (ORC 305.30). A recommended budget (separate from the tax budget) can be submitted to the county commissioners in September or October, and distributed to county agencies prior to scheduled budget hearings. The recommendations may be published along with information enabling citizens to comment on the recommended budget and participate in budget hearings. After all of these hearings, the commissioners may decide on modifications to the recommended budget. The result is an appropriation resolution presented to the board for its approval.

County commissioners must adopt an appropriation resolution on or before January 1. If a temporary appropriation is adopted, the permanent appropriation resolution must be completed no later than April 1 (ORC 5705.38). The appropriation measure must be based on the amended official certificate of estimated resources and cannot exceed the amount certified for any fund. The total appropriations made during the year cannot exceed the amount set forth in the official or amended certificate as certified by the county budget commission prior to making the appropriation or supplemental appropriation (ORC 5705.36).

The appropriation resolution may include a contingency line item of not more than three percent of the total appropriation. This contingency account can then be used for any expenditure for any lawful purpose if the purpose could not have been reasonably foreseen at the time the permanent appropriation resolution was adopted (ORC 5705.40).

After approval by the county commissioners, a certified copy of the annual appropriation measure is provided to the county auditor. No appropriation measure is effective until

the county auditor files with the county commissioners a certificate that the total appropriations for each fund, taken together with all other outstanding appropriations, do not exceed the official or amended official certificate of estimated resources. (See Appendix E, Item 2 for an example.) This is also referred to as the certificate of compliance (ORC 5705.39).<sup>6</sup> (For a timetable of the tax budget, see Appendix D.)

## **22.08 CONTENTS OF TAX BUDGET**

The tax budget is a financial plan for the operations of the next calendar year. It identifies how much money is expected from local, state, and federal sources, the anticipated carryover fund balances, and how much is needed to carry out governmental functions in the next calendar year. The budget is submitted to the county budget commission and used to fix property tax rates.

County commissioners must advertise and adopt the tax budget by no later than July 15 (ORC 5705.28), and file it with the county auditor by July 20<sup>th</sup> (ORC 5705.30). Per ORC Section 5705.29, the tax budget should include the following information:

1. A summary by fund of the amounts requested from general property tax and estimated tax rates (ORC 5705.29(B)(2)).
2. A summary of levies outside the 10 mill limitation exclusive of debt levies (ORC 5705.29(D)).
3. Actual and estimated receipts, disbursements and balances of the general fund.
4. A summary of general obligation bonds and notes as of January 1st of coming year, and the requirements of bond retirement funds (ORC 5705.29(C)).
5. A summary of receipts from funding sources other than the general property tax during the ensuing fiscal year. This should include an estimate of unencumbered balances at the end of the current fiscal year and the funds to which they should be credited (ORC 5705.29(B)(1)).
6. The amount required for payment of final judgements (ORC 5705.29(A)(3)).

## **22.09 CERTIFICATE OF YEAR-END BALANCES AND AMENDED CERTIFICATES**

The county budget commission reviews the tax budget and certifies its action. This takes the form of a “Certificate of Total Amount from All Sources Available for Expenditures and Balances.” (See Appendix E, Item 3 at the end of this Chapter for an example.) As previously noted, a by-fund summary, called the “Official Certificate of Estimated Resources,” is also required (ORC 5705.35). (See Appendix E, Item 1.) The purpose of the certificate is fourfold:

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<sup>6</sup> For a taxing unit that does not levy a tax, an operating budget must be adopted by July 15. This operating budget does not have to be filed with the county auditor or the county budget commission.

1. To report the actual unencumbered fund balances and receipts,
2. To adjust estimated revenues, if necessary,
3. To make a preliminary determination of the total appropriations that can be made in the annual appropriation measure, and
4. To exclude reserve balances from unencumbered balances.

The official certificate of estimated resources may be amended as needed throughout the year and the certificate generally is amended right after the year end balances are certified. If, during the course of the year, revenue to be collected by the county is determined by the county auditor to be greater or less than the amount included in an official certificate, and the budget commission determines that this finding is reasonable, the budget commission shall certify an amended official certificate reflecting the deficiency or excess. This certification is necessary prior to making an appropriation or a supplemental appropriation.

#### **22.10 WAIVER OF THE TAX BUDGET**

The county budget commission, by an affirmative vote of a majority of the commission, including the affirmative vote of the county auditor, may waive the requirement that a tax budget be adopted (ORC 5705.28). Waiving the tax budget requirement also waives the required budget hearing and the published legal notice of budget hearing.

The budget commission shall require the county commissioners to provide information to the commission as may be required by the commission to perform its duties, including property tax rates divided into the categories specified in ORC Section 5705.04.

#### **22.11 TEMPORARY APPROPRIATIONS**

County commissioners have an option to delay passage of the permanent appropriation resolution until after they receive the amended certificate of estimated resources, which is based on actual balances. In this case, it may pass a temporary appropriation to meet "ordinary expenses" until not later than April 1. Appropriations made in the temporary measure are chargeable to the appropriation in the annual appropriation measure for that fiscal year when passed (ORC 5705.38(A)).

#### **22.12 BUDGET AMENDMENTS: SUPPLEMENTAL OR DECREASE OF APPROPRIATIONS**

Supplemental appropriations may also be desired during the year due to a variety of circumstances. All supplemental appropriations are contingent upon an amended official certificate of estimated resources. An amended certificate of estimated resources can only be issued if the following has occurred:

1. A new source of revenue is anticipated which was not included in the original certificate.
2. The aggregate of the revenues within a fund has actually been received.

When amending or supplementing the permanent appropriation resolution, the county commissioners:

1. Must comply with all provisions of law that were required in making the permanent appropriation.
2. Cannot reduce the appropriation below the amount needed to meet all unliquidated and outstanding contracts or obligations that have been previously certified (ORC 5705.40).

Upon determination by the county auditor that the revenue to be collected by the county will be less than the amount included in an official certificate of estimated resources and that the amount of the deficiency will reduce available resources below the level of current appropriations, the county auditor shall certify the amount of the deficiency to the budget commission and the budget commission shall certify an amended certificate reflecting the deficiency (ORC 5705.36(A)(4)).

### **22.13 QUARTERLY SPENDING PLAN**

County commissioners may, as part of an appropriation resolution, adopt a quarterly spending plan, establishing a quarterly schedule of expenses and expenditures of all appropriations from the general fund (ORC 5705.392). The spending plan shall set forth a quarterly schedule of expenses for each office, department, and division, and within each, the amount appropriated for personal services. This quarterly schedule or allotment then serves as the limitation on all spending from appropriation accounts in the general fund. The quarterly spending plan will be enforced by the auditor's certificate of the availability of funds on the basis of the quarterly amount and not the annual appropriation amount as required by ORC Section 5705.41(D). It should be stressed that the use of a quarterly spending plan is limited only to the county general fund and it must apply to all general fund appropriations, not just to selected elected officials or departments.

### **22.14 LIMITATION ON PAYROLL EXPENDITURES**

After the appropriation resolution is adopted, expenditures for payroll may be made, provided the compensation of the employees has been determined prior to the appropriation resolution. Ohio law places a limitation upon such expenditures during the first half year. During this first six months, the expenditures for payroll may not exceed 60 percent of the total personal services appropriation (ORC 5705.46). This limitation can be waived by the county commissioners, but it must be done by a

unanimous vote (or by a three-fourths vote of all the members, in the case of counties with alternative forms of government). The resolution waiving the limitation must set forth a reason for the action. It should be noted that this limitation applies to all payroll expenditures of the county as a whole and not to individual elected official's offices or departments.

## **22.15 CAPITAL EXPENDITURES AND BONDS**

The annual appropriation measure may include expenditures for infrastructure and capital projects. These projects may be supported with current tax revenue in the general fund, or a county may sell bonds in order to support the expenses. Appropriations for debt service payments are included in the annual appropriation measure; and unexpended bond proceeds for infrastructure and capital projects may be carried forward into new fiscal years and reappropriated. In addition, ORC Section 9.34 allows for appropriation measures for capital projects to correspond to the length of the capital project.

A capital improvement plan is discretionary; however, it is recommended by many as a best practice. A capital improvement plan may be approved by the county commissioners and supplemental appropriations included in the resolution of approval. A county's credit worthiness in the sale of bonds is evaluated by credit rating agencies. Credit ratings are based on a comparative analysis of several factors including certain economic, administrative, financial, and debt factors.

## **22.16 LIMITATIONS PLACED ON APPROPRIATIONS AND EXPENDITURES**

ORC Section 5705.41 places a variety of restrictions upon the appropriation and expenditure of funds by the county as follows:

1. The county must appropriate funds only as provided in ORC Chapter 5705, and no expenditure can be made unless the money has been appropriated.
2. Expenditures must be made by warrant against the appropriate fund. The warrant must show the appropriation that authorizes the expenditure and the fund against which the warrant is drawn.
3. Any contract or any order involving any expenditure must have attached thereto a certificate of the county auditor certifying that the amount required to meet the contract or order:
  - a. Has been lawfully appropriated for such a purpose,
  - b. Is in the treasury or in the process of collection to the proper fund, and
  - c. Is free from previous encumbrances.

If a contract is a continuing contract to be performed in whole or in part in an ensuing fiscal year, such certification is necessary only for the amount required for the current fiscal year (ORC 5705.41(D)). In such a case, however, the county auditor must then certify the amount required to meet the obligation in the next year, and it must be included in the next annual appropriation resolution as a fixed charge (ORC 5705.44).

In addition, where a contract is entered into on a per unit basis, it is necessary to certify to the auditor an estimate of the total amount to come due on the contract, and a certification by the auditor as to the availability of funds to cover this estimate or so much of this portion as will come due in the current fiscal year is required.

Any contract entered into without such a certificate is void, and no payment may be made on the contract. However, if the auditor prepares a certificate stating that at the time of the execution of the contract and at the time the certificate is executed, a sufficient sum appropriated for the purpose of the contract is in the treasury or in the process of collection to the credit of the appropriate fund, and unencumbered, the board may authorize the issuance of a warrant in payment of the amounts due upon the contract. This is commonly referred to as a "then and now" certificate. This provision, however, should only be used in emergency situations. Also, the county auditor has the authority to make such payments without approval of the commissioners if the amount does not exceed \$100. Finally, the commissioners each year have the authority to exempt expenditures of up to \$1,000 from the certificate of availability of funds requirement.

Ohio law also authorizes the county auditor to issue "blanket certificates." A blanket certificate is best described as a certification for the expenditures of funds for which either the vendor, price, or quantity is open-ended on the purchase order. Blanket certificates cannot extend beyond either the end of the fiscal year or end of the quarter for which the county has adopted a quarterly spending plan.

In certifying against a blanket certificate near the end of a year and when actual payment of the obligation enters into a subsequent year, the county should consider these unpaid year end commitments similar to other outstanding commitments/encumbrances, and reduce next years opening unencumbered balances by these amounts.

Where such a certificate has been issued, purchases may be made, orders for payment issued, and obligations incurred, provided that the aggregate total of such sums, entered into for the specified purpose from the indicated fund, does not exceed the sum certified. An itemized statement of obligations incurred and payments made must be presented to the fiscal officer before another certificate may be issued. These provisions of Ohio law make a purchase order system a practical necessity.

It should be noted that ORC Section 5705.45 imposes liability upon public officials who do not comply with these provisions. A careful reading of this section is suggested.

4. The Revised Code also makes the following exceptions to the required appropriation of funds:
  - a. A bond issue authorization is deemed an appropriation for the purpose of the issuance (ORC 5705.041(A)).
  - b. If a tax levy for permanent improvements under ORC Section 5705.191 is approved by the electors the total anticipated proceeds are deemed appropriated (ORC 5705.411).
  - c. When the county receives grant or loan funds, upon the execution of an agreement by the state or federal government, the funds are deemed appropriated (ORC 5705.42). Funds are “deemed appropriated” when the federal or state government has already appropriated and established the purpose for which a county can spend the monies from the grant or loan. In this case, the commissioners cannot deviate from the specified purpose of the grant or loan as detailed in a contract or grant or loan agreement.
  - d. If an improvement is going to be paid in whole or in part with funds derived from special assessments, no appropriation is required for any part of the cost to be paid by such special assessments. In such a case, however, the resolution providing for the special assessment and the issuance of bonds and notes must comply with all other provisions of law. Contracts for professional services in conjunction with a special assessment project are also exempt (ORC 5705.43).

For additional information refer to Chapter 17 of this *Handbook*.

## **22.17 HUMAN SERVICES MANDATED SHARE EXPENDITURES AND TANF MAINTENANCE OF EFFORT**

### **Mandated Share of Public Assistance**

Each board of county commissioners is required by ORC Section 5101.16 to pay the county share of public assistance net expenditures. Public assistance programs include:

1. The state’s two programs supported by the federal Temporary Assistance for Needy Families (TANF) program. These are the Ohio Works First (OWF) program, the Prevention, Retention, and Contingency (PRC) program, and the administration of those programs;

2. The Disability Financial Assistance, the Disability Medical Assistance programs, and the administration of those programs;
3. The county administration of the federal Supplemental Nutrition Assistance Program (SNAP, formerly the food stamp program and now referred to as food assistance); and
4. The county administration of the federal Medicaid program.

Generally, the county is responsible for percentages as follows:

1. 10% of non-federal share of food assistance administration;
2. 10% of non-federal share of Medicaid administration;
3. 25% of administration of disability assistance; and
4. 25% of the program cost of disability assistance.

For counties with a per capita tax duplicate less than the per capita tax duplicate of the state as a whole, and with a percentage of families with annual incomes less than \$3,000 that is greater than the percentage of such families in the state, the calculation of the mandated share is adjusted downward by a formula set forth in ORC Section 5101.16(D).

### **TANF Maintenance of Effort**

Like the state, counties are responsible to make expenditures at a “maintenance of effort” level in the Temporary Assistance for Needy Families (TANF) program. The maintenance of effort is equal to the county’s expenditures on the Aid to Dependent Children (ADC), ADC administration, and the Job Opportunities and Basic Skills Training (JOBS) program for federal fiscal year 1994 (October 1993 - September 1994), just as the state must maintain the amount it spent on these programs for the same time period. The state and counties are mandated to contribute 75% or 80% of the FFY 1994 figure, depending on current statewide performance in the program.

### **Mandated Share Calendar Year to State Fiscal Year**

To coincide with the terms of the subgrant agreements with the state, the mandated share is assessed on a state fiscal year (July - June) basis rather than a calendar year basis. Since commissioners cannot appropriate money past the end of the calendar year, the process works as follows:

By May 15th of each year, the Ohio Department of Job and Family Services (ODJFS) certifies to each board of commissioners the mandated share for the following state fiscal year, which consists of the county’s actual share of food



assistance, Medicaid and disability assistance for the previous fiscal year plus the TANF maintenance of effort.

Each January, the board of commissioners may appropriate the amount certified by ODJFS the previous May plus 5% to cover maximum growth exposure. Each June, the commissioners may reduce the appropriation of the mandated share for the second half of the calendar year, if the extra 5% is not necessary. There is a 110% limit to increases, which applies to the total, including the TANF maintenance of effort.

Finally it is interesting to note that the current statutory formula includes a factor for the disability assistance program even though only the medical portion of disability assistance currently exists. This deficiency in the formula will need to be addressed by the General Assembly.

## **22.18 SPECIAL PROVISIONS FOR THE COURTS**

In addition to the uniform tax levy procedural requirements, special procedures apply to the appropriations for the common pleas courts, including its probate, domestic relations, and juvenile divisions, if such divisions exist separate from the general division of common pleas.

These procedures were established in 1979 after a board of county commissioners was incarcerated in the county jail after failing to acquiesce to the court's budget request. While some provisions of the statute were later ruled unconstitutional by the Ohio Supreme Court, the basic procedures contained in ORC Sections 307.01, 2101.11 and 2151.10 for reviewing and approving judicial appropriation requests are still intact. For a detailed discussion of these procedures, relevant case law and writ of mandamus proceedings consult Sections 98.061 and 98.062 of Chapter 98 of this *Handbook*.

## **22.19 APPROPRIATIONS TO CLERK OF COURTS FOR ISSUING AUTO TITLES**

County commissioners have a specific statutory obligation to budget and appropriate adequate funds to the clerk of courts to allow the clerk to promptly discharge the duties relative to issuing auto and boat titles (ORC 2303.29(B)).

In order to assure that title fee revenue is primarily available for use by the clerk of courts in the issuance of auto and boat titles, the law establishes in the county treasury of every county a certificate of title administration fund. All title fees and poundage retained by the clerk of courts in the processing of titles must be deposited in this fund. Fees credited to the certificate of title administration fund can only be used to pay the costs incurred by the clerk of courts in processing auto titles unless the clerk and the county commissioners agree that the money in the fund exceeds what is needed to pay such costs. If the commissioners and the clerk are unable to agree on the amount of any excess funds, the county budget commission must determine the amount that will be transferred to the general fund.

The certificate of title administration fund is classified by the State Auditor as a special revenue fund. The fund must be established by resolution of the county commissioners and does not require the approval of the State Auditor. The transfer of any declared surplus, whether by agreement between the county commissioners and the clerk or as determined by the county budget commission, can be accomplished by resolution of the county commissioners without approval of the common pleas court and the Tax Commissioner.

The law does not define costs incurred by the clerk of courts in processing titles under ORC Chapters 1548 (watercraft) and 4505 (auto). However, the State Auditor has suggested that costs incurred might include salaries, fringe benefits, supplies, equipment and other costs associated with processing titles by the clerk of courts.

The clerk of courts may or, if requested by the county commissioners, must submit a request for an appropriation for the auto title department (ORC 2303.29). Commissioners must notify the clerk by June 1 if they want such a request submitted. The appropriation request must detail the costs required to administer the responsibilities for auto titles as specified in ORC Chapter 4505, which requires the clerk to issue titles within five days. It must be submitted to the commissioners no later than November 1. The request for an appropriation must include the following items:

1. An itemized schedule of personnel and supply costs.
2. A summary of the cost of administering ORC Chapter 4505 during the most recent appropriation period.
3. An estimate of new costs of administering the auto title department resulting from change in law.

County commissioners must consider this request and the intent of the General Assembly before they appropriate funds to the clerk of courts.

Certain counties have been taken to court by their clerks for allegedly appropriating insufficient funds. Generally the clerks have prevailed in these actions. It has also been found that the lack of a request for an appropriation does not absolve the commissioners from appropriating necessary funds (*Reed v Portage County Commissioners* 506 NE 2d 29). In this same case, the appeals court found that the lower court did not infringe upon the legislative powers of commissioners in not appropriating adequate funds for the auto title department where the commissioners abused their discretion by refusing to appropriate adequate funds. In addition, the following court cases have also generally held for the clerk:

1. *Whitman v Magee*, 11th District Court of Appeals, Trumbull County, Case No. 3938, 12/17/87.

2. *Stacey v Halverstadt*, 7th District Court of Appeals, Columbiana County, Case No. 87-C-30, 10/23/87.

## **22.20 SHERIFF'S OFFICE**

Requirements for the sheriff's office that county commissioners must meet related to the use of fees collected by the sheriff's office are discussed in Chapter 100 of this *Handbook*. Minimum jail standards and the responsibilities of the board of county commissioners are discussed in Chapter 101.

## **22.21 VETERANS SERVICE COMMISSION**

The budget process for the Veterans Service Commission (VSC) has requirements similar to the process for other county offices, where the commissioners appropriate dollars to itemized accounts in the appropriation resolution. However, the amount of discretion commissioners may exercise over the aggregate appropriation level for the VSC is more limited than for many other county offices. ORC Section 5901.11 sets forth additional procedural provisions for the VSC budget:

1. The VSC is required to submit an itemized budget pursuant to ORC Section 5705.28 (tax budget) to the board of county commissioners on or before the last Monday of May.
2. The VSC may, prior to October 1, make a written request to the board of commissioners for a hearing before the board to discuss the VSC's budget request for the ensuing year.
3. The commissioners must provide for such a hearing at a regular or special meeting to be held no later than 14 days prior to the commissioners' adoption of a permanent appropriation measure pursuant to ORC Section 5705.38.
4. After reviewing the VSC budget, the board of commissioners must appropriate funds to the commission pursuant to Title III, ORC section 5705.05 and ORC Sections 5705.38 to 5705.41.
5. The board of commissioners is required to make the necessary levy, not to exceed five-tenths of a mill if the VSC shows need, to raise the amount the board of commissioners appropriate to the VSC.

In effect, the above procedure parallels the process for all county general fund offices, except that the VSC has a stated right to a hearing on its budget request, where other agencies do not. This procedure for a hearing on the VSC budget request was modeled on the process afforded courts in ORC Sections 307.01, 2101.11 and 2151.01. The procedure is as follows:

1. The format and classification of the itemized budget to be submitted by the VSC pursuant to ORC Section 5705.28 is determined by the board of county commissioners. ORC Section 5705.28(C) requires that each department or commission submit "an estimate of contemplated revenue and expenditures for the ensuing fiscal year, in such form as prescribed by the taxing authority of the subdivision." The taxing authority of the county is the board of commissioners.
2. The board of commissioners is required to appropriate dollars to the VSC pursuant to ORC Sections 5705.38 to 5705.41. ORC Section 5705.38 requires the taxing authority of each subdivision to pass an appropriation measure setting forth separately the amounts appropriated for each office, department and division and within each, the amount appropriated for personal services. ORC Section 5705.40 clearly gives the authority to transfer monies between line items in an appropriation solely to the taxing authority which made the original appropriation. Attorney General Opinions 66-170 and 94-007 clearly hold that the board of county commissioners, as the county taxing authority, has the discretion to determine the original amounts of line item appropriations and to increase, decrease or transfer between line items.
3. ORC Section 5901.11 requires the board of commissioners to levy a tax, based on need, not to exceed five-tenths of a mill to raise the amount that the board approves. In (*State ex rel Veterans Service Office v. Pickaway County Board of Commissioners*), (61 OS 3d 461) the court found that the levy referenced in ORC Section 5901.11 is not a separate levy, but part of the county's inside millage, the general operating levy, imposed under ORC Section 5705.05. The commissioners have the discretion under ORC Section 5705.05 to appropriate the proceeds of the general operating levy as they see fit. Prior to 1988, the language in ORC Section 5901.11 required the commissioners to levy the amount (up to five-tenths mill) which was certified as necessary by the VSC. In 1988, this language was changed to require the commissioners to levy the amount approved by the board of commissioners.
4. In 1994, the Legislature, with the enactment of H.B. 448, prescribed the procedure described above for funding the VSC that parallels the process for all county general fund offices. As a part of that legislation, the Legislature removed language authorizing the board of county commissioners to "review and revise" the VSC budget. Notwithstanding all of the other procedures established by the 1994 law relating to the VSC budget, the Ohio Supreme Court in *Lynch v. Gallia Co. Board of Commissioners*, 680 N.E. 2d, 1222 (1997), ruled that the history of ORC Section 5901.11 demonstrated that the General Assembly intended VSC's to have authority over their budgets without discretionary oversight from county commissioners.

As with all other county general fund offices, the board of commissioners determines the line item format of budget submission pursuant to ORC Section 5705.28(C), appropriates the amount it deems necessary by line item, pursuant to ORC Section

5705.38, and may increase, decrease or transfer funds pursuant to ORC Section 5705.40. In the case of a VSC, per H.B. 448, the commissioners must provide a hearing on the budget request if requested, and must levy up to five-tenths of a mill, based on need, as part of the general operating levy pursuant to ORC Section 5705.05 to budget the amount which the board of commissioners decides to appropriate.

## **22.22 EQUIPMENT AND CONTRACT SERVICES FOR THE COUNTY RECORDER**

By October 1 of any year the county recorder may submit to the county commissioners a written request that certain fees collected by the recorder be designated for the acquisition or maintenance of micrographic or other equipment or for contract services. Such a written proposal must include at a minimum the following items:

1. A request that a certain amount, not to exceed seven dollars of the fees collected by the recorder as required by ORC Sections 317.32(A), 1309.525, and 5310.15, be designated as "general fund monies to supplement the equipment needs of the county recorder." Authority for the recorder to make such a request coincided with a four dollar increase in fees effective July 1, 1993. The practical effect of the fee increase and the cap on designated funds is that no county will experience a net loss of undesignated general fund money as a result of a decision by the recorder and the commissioners to designate certain fees for equipment and contract services.
2. The number of years, not to exceed five that the special designation would remain in effect.
3. An estimate of the total amount of fees generated for filing or recording documents under the specified sections.
4. An estimate of the total amount of fees generated for filing or recording documents that will be designated as "general fund monies to supplement the equipment needs of the county recorder," if the commissioners approve the recorder's request.

The law permits the recorder to include in the proposal a description of the equipment, maintenance or contract services that the recorder requests. If the recorder has no immediate plans to acquire equipment or utilize services, the proposal must indicate the general needs of the office and that the purpose of the proposal is to reserve funds for future equipment needs.

The county commissioners must journalize the recorder's proposal and set a date between 15 and 30 days from receipt of the proposal on which to meet with the recorder to review the proposal. By December 15 of any year in which the commissioners receive such a proposal they must approve, reject or modify the proposal and notify the recorder of their action on the proposal. If the commissioners reject or modify the proposal, they must make a written finding that the request is for a purpose other than

acquiring, leasing or obtaining equipment or contracts for use by the county recorder or that the amount requested is, in the opinion of the commissioners, excessive. If the commissioners approve the proposal they must request the State Auditor to approve establishment of a special fund. The purchase of equipment and services for the county recorder must be properly budgeted as part of the county annual appropriation measure. Such purchases are also governed by requirements for competitive bidding and certification of availability of funds and, when applicable, any requirements of a data processing or microfilm board.

The application of this law is administered differently in a number of counties. In some counties the request is made every year. In others the request is made every five years, and in yet others the allocation of the funds to the special fund has continued past the five year limit in the statute. In some counties it appears that if the funds are not spent within five years funds are returned to the county general fund. Thus in some counties, if the monies received in year 1 are not spent by the end of year 5, they revert to the general fund in year six; year 2 monies revert to the general fund in year 7, etc.

### **22.23 SPECIAL POWERS OF BOARD OF ELECTIONS**

Ohio law grants special powers to the board of elections as it relates to appropriations made by county commissioners. While the expenses of the board of elections is subject to appropriation by the county commissioners, if the board of elections believes that the amount is not sufficient to provide for the necessary and proper expenses of the board of elections it may apply to the common pleas court for relief. If the court then determines that the amount appropriated is not sufficient, the court fixes the amount of the appropriation which the commissioners must appropriate (ORC 3501.17(A)).

In a similar vein, the Attorney General has ruled that the board of elections is not required to request a transfer of funds from one line item to another after funds have been appropriated (OAG 69-158). A recent change in law, enacted in H.B. 66 in 2005, modifies this opinion to a limited degree (ORC 5705.40). Under the law, a board of county commissioners shall, at the request of the county board of elections, adopt a resolution to transfer funds from one appropriation item of the board of elections to another appropriation item of the board of elections unless the board of county commissioners determines that the transfer is sought for the purpose of providing employee bonuses or salary increases other than increases necessary to reimburse employees for overtime worked.

The courts have even ruled that a contract to be entered into by a board of elections does not require a certificate of availability of funds by the auditor pursuant to ORC section 5705.41(D) (*State ex rel Columbus Blank Book Co. v Ayres*, 142 OS 216).

A recent provision of law, enacted by H.B. 119 in 2007, allows the commissioners, by resolution and upon the request of the board of elections, to establish an elections revenue fund (ORC 3501.17(I)). The purpose of the fund is to accumulate revenue withheld by or paid to the county by other political subdivisions for election related costs.

The fund can be used to pay for any of the duties of the board of elections, under ORC Section 3501.11. The elections revenue fund can be used for any purpose, except for compensation for the members of the board, the director and deputy director of the board, or other regular employees of the board; however payment for overtime is permitted. The fund is subject to appropriation by the commissioners and any payment of expenses requires the approval of the board of elections. The commissioners may transfer monies to the election revenue fund from any other fund from which such payments may be legally made. If requested by the board of elections, the commissioners may rescind the elections revenue fund and any funds remaining are transferred to the general fund.

**ACKNOWLEDGEMENT**

The County Commissioners Association of Ohio wishes to thank the County Administrators Association, and specifically Franklin County Administrator Don Brown who was President of the Administrators Association in 2010, Franklin Deputy County Administrator Kenneth Wilson, and Senior Policy and Management Analyst Steve Mansfield for their substantial assistance in redrafting this Handbook Chapter. Steve Mansfield was instrumental in incorporating comments from county administrators and reviewing and revising numerous drafts of this Chapter. CCAO would also like to thank the County Auditor’s Association and State Auditor Mary Taylor and her staff for many constructive suggestions that improved the content of this Chapter.

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## APPENDIX A.

### Mandatory Appropriations and Related Subjects

#### A. General Government

SUBJECT	ORC SECTION(S)	SUMMARY OF STATUTORY PROVISION
Apiary Inspection	909.07	County may appropriate funds for inspections, for an apiarist, and for reports.
Board of Elections	3501.14	The Board of Elections has extraordinary powers to petition the court to fix the amount of the appropriation if it is found that the amount appropriated is not sufficient to provide for the necessary and proper expenses of the board. See Section 22.22 of this <i>Handbook</i> for more details and for information concerning Board of Elections transfer of funds provisions.
County Agricultural Society	1711.01 1711.02 1711.03 1711.15 1711.22	County may appropriate funds for land and buildings for the fairgrounds from either the general fund or the permanent improvement fund. County is required to reimburse county and independent societies for premium awards to promote agriculture and household manufacturing. The county must also provide funds for junior fair functions to both county and independent societies. In addition, if requested, funds must be provided to county societies to encourage fairs if the county society is certified by the director of agriculture. Such aid to independent societies is authorized, but not required.
County Engineer	315.11 315.12	General fund pays for offices provided by commissioners furnished with necessary cases and other suitable articles including tools, blanks and stationary. At least two-thirds cost of operation of the offices including salaries of employees and maintenance of office is paid from motor vehicle license and gas tax funds, but all can be paid from these non general fund revenues.
Dog Warden	955.01 955.12 955.14 955.20	In addition to using dog and kennel registration fees to fund the dog warden, the county may also use general fund monies to subsidize the dog and kennel fund, and a number of counties provide this type of subsidy. If there are inadequate monies in the dog and kennel fund to pay for animal claims, the county must pay from the general fund and may seek reimbursement the following year.



Economic Development	307.07 307.64	County is not obligated to fund economic development from the general fund. County may establish its own department, contract with OSU Extension, a county or regional planning commission, or a joint county office of economic development, or public or private non-profit agency for economic development purposes. County may also enact a voted real property tax levy for economic development.
Emergency Management (EMA)	5502.26 5502.27 5502.271	County must participate financially in an individual, countywide or regional emergency management entity. Level of county appropriations are determined locally often involving other political subdivision funding and state and local emergency management and homeland security funding. Some EMA/Homeland Security Directors also are involved in SARA Title III programs, 9-1-1 and other functions.
General Health District Office Space	3709.34	Attorney General Opinions have long determined that the county general fund must pay for office space for a general health district, but not a combined general health district. Commissioners may generally determine if the office is suitable, but the quarters must allow the district to discharge mandated duties. Cost includes utilities, telephones, and long distance phone service, and mobile phones.
Historical Society	307.23 307.24	County may appropriate general fund money for promotion of historical work; for the collection and publication of historical work; and, to defray expenses relating to other historical work. An itemized statement of expenses is required. County funds cannot be used for construction of buildings.
Humane Society	1717.07 1717.15 955.15	County must pay not less than \$25 per month of the salary of any humane agent appointed by probate judge. County may, at the end of year, appropriate general fund dollars to humane society. County may also contract with society to use the society shelter and may contract with the society for the humane agent to serve as the dog warden.
OSU Extension	3335.36 3335.37	County is required to provide office space for employees, but funding is permissive. Some counties have passed voted property tax levies for OSU Extension. See ORC Section 5709.19 (WW).
Soil & Water Conservation	1515.09 1515.10	County may contribute to compensation and benefits of district employees. May also appropriate for improvements and programs of district, and appropriations from the general fund will be matched with state funds. Some districts operate with a voted real property tax levy. See ORC Section 5705.19 (VV).

Solid Waste Management	343.01 343.022 343.08 3734.57	County must establish a county or joint county solid waste management district or a regional authority. See Chapter 32 of this <i>Handbook</i> for detailed information.
Tax Map Office	325.14	The county engineer is the county tax map draftsman. Funding is provided from the county general fund, however, in some counties the auditor's real estate assessment fund provides some funding.
Veterans Service Commission (VSC)	307.66 5901.11	County required to provide up to .5 mills to VSC. There is a separate requirement to provide up to \$500 to each garrison or naval branch of any Army or Navy Union and to each chartered post, garrison or naval branch of any veterans organization recognized by Congress. See Section 22.21 of this <i>Handbook</i> for more information.

### B. Health and Human Services

SUBJECT	ORC SECTION(S)	SUMMARY OF STATUTORY PROVISION
Adult Protective Services	5101.62	Must fund, at a minimum, the obligation to investigate reports of abuse and neglect. State provides minimal funding and many counties rely on federal Title XX funds and some on voted senior services real property tax levies to perform required duties.
Alcohol, Drug & Mental Health	340.011 340.03	County general fund obligation limited to services in the local plan and the plan is limited to the extent local resources are available. Most services provided by state and federal resources and voted real property tax levies.
Child Support	3125.19 – 3125.21	Funding liability is limited to using federal and state money received for appropriate purposes, however, given federal and state funding cuts more than 50% of counties subsidize with general fund dollars. For every dollar of county money used the CSEA receives an additional two federal dollars.
Children Services	5153.16 5153.35	County children service agencies must deliver services such as investigating abuse and neglect, accepting custody of children, and arranging for foster care and adoption. Funding must be provided, however, the level of service is not well defined. If the county has passed a children services levy then county general funds are often not appropriated for children services.
County Homes	ORC Chapter 5155	Some counties contribute from the general fund, others have a voted county home real property tax levy, and others are Medicaid certified homes.

County Share of Public Assistance (Mandated Share)	5101.16	The annual county share of public assistance is set by complex statutory formula and is limited to not more than 110% of the previous year's county share. See Section 22.14 of this <i>Handbook</i> for additional information.
Developmental Disability Services	5126.05	Generally the provision of services through the Developmental Disabilities Board comes from voted real property tax levies and there is no general fund obligation if the commissioners place a levy on the ballot even if it does not pass. DD Board must plan and program on basis of "available resources". DD Board must provide specific budget detail for membership dues, professional services, and training.
Medically Handicapped Children	3701.024	County must contribute up to .1 mill for treatment of medically handicapped children in the county. Any unused millage reverts to county general fund.
Tuberculosis	339.19 – 339.89	County is payer of last resort for TB treatment when there are no other third party benefits. County must also pay for indigent detention costs for an individual with TB who must be isolated from the general population.

### C. Justice and Law Enforcement

SUBJECT	ORC SECTION(S)	SUMMARY OF STATUTORY PROVISION
Clerk of Courts (Auto-Title Division)	2303.29	Funds must be appropriated to meet the duties of the clerk of courts under the direction of the court.  Commissioners must appropriate funds in an amount sufficient for the prompt discharge of clerk's auto title duties.
Courts	307.01 2101.11 2151.10	The Ohio Constitution grants courts inherent powers to maintain their independence as a separate branch of government. This includes the power to "court order" appropriations. When a court budget request is submitted, the burden is on the commissioners to prove the request from the court is "not reasonable and necessary." See Chapter 98 of this <i>Handbook</i> .
Indigent Defense	120.34	County must provide for a public defender, joint county public defender, assigned counsel, or contract with the Ohio Public Defender to provide constitutionally mandated defense to indigent defendants. While the actual rate has varied, state law provides for 50% state reimbursement if adequate funds are appropriated by the General Assembly.

<p>Prosecutor</p>	<p>309.06 325.12 325.13</p>	<p>The common pleas court has the authority to set the aggregate sum that must be appropriated for employee compensation on or before the first Monday in January of any year. Counties must appropriate to the Furtherance of Justice Fund (FOJ) an amount equal to 50% of the compensation of the Prosecutor. In counties with population under 70,001, the amount is based on 50% of the “part-time” compensation of the prosecutor even if the prosecutor serves “full time.”</p> <p>If monies in FOJ are insufficient, prosecutor can ask for additional monies, not to exceed \$10,000 per year.</p>
<p>Sheriff</p>	<p>311.07 311.08 311.29 341.05 325.071</p>	<p>Sheriff serves as executive officer for the courts, serving process and court security, is administrator of the jail, and has a statutory duty to “preserve the public peace”. Thus, appropriations for the first two functions of the sheriff are more definitive than the third function of “preserving the public peace”. Under case law, road patrol is not required to meet the statutory requirement to “preserve the public peace”. To meet this requirement the sheriff must respond to calls and bring to justice those the sheriff knows have committed illegal acts. The sheriff does not have to serve as a patrolman or as a detective.</p> <p>Sheriff may enter into contracts with other political subdivisions for police services.</p> <p>Commissioners must appropriate 50% of the “county paid compensation” of the sheriff to Furtherance of Justice Fund. County paid compensation does not include the 1/8<sup>th</sup> (12.5%) reimbursed to the county by the state.</p>

**APPENDIX B.**

**Organization of County Funds**

<b>Type of Funds</b>	<b>Name of Fund</b>
GENERAL	General
SPECIAL REVENUE	Community Mental Health Drug Law Enforcement Dog and Kennel County Board of DD Law Enforcement Law Library Probate Court Conduct of Business Road and Bridge Public Assistance Administration & Operation Workforce Development Child Support Enforcement Administrative Litter Control and Recycling Real Estate Assessment (REA) Delinquent Tax and Assessment Collection (DETAC) Recorder Equipment Litter Control and Recycling Gift and Donation Motor Vehicle Gasoline Tax Youth Service Subsidy Grant Special Levy Children's Services Disaster Services Marriage Licenses Federal Funds State Funds Certificate of Title Administration Fund Elections Revenue Fund
DEBT SERVICE	Bond Retirement
CAPITAL PROJECTS	Permanent Improvement Construction
ENTERPRISE	Revenue Bond Retirement Sanitary Sewer District Revenue Water District Revenue Waste Disposal
INTERNAL SERVICE	Sheriff's Policing Rotary
TRUST AND AGENCY	Expendable Trust Funds County Hotel Lodging Tax

## APPENDIX C.

### Resolution to Make a Transfer: Example

RESOLUTION NO. _____	2010-024
SPONSOR _____	Mr. Pry
DATE _____	February 8, 2010
COMMITTEE _____	Public Works

**A Resolution declaring the necessity for the transfer of all funds in the Water Enterprise Fund, Fund No. 55002, in the amount of \$1,829,457.35 to the General Fund, directing the County Prosecutor to prepare and forward a petition concerning the transfer of said funds to the Ohio Tax Commissioner for review and approval, directing the Prosecutor to file said petition with the Court of Common Pleas upon receipt of notice of the Commissioner's approval, and directing the Clerk of Council to publish notice of the filing of the petition in two newspapers having general circulation in the County of Summit, pursuant to Sections 5705.15 and 5705.16 of the Ohio Revised Code, for the Executive, and declaring an emergency.**

WHEREAS, in 1970, the County of Summit Commissioners formed the Summit County Metropolitan Sewer District ("District"), consolidating many local sewer districts into one, in accordance with Chapter 6117 of the Ohio Revised Code; and

WHEREAS, under the provisions of Chapter 6117 of the Ohio Revised Code, the District owned and operated water lines, and served customers with water in various locations in its territory; and

WHEREAS, pursuant to Section 6103.02, the County established the Water Enterprise Fund, Fund No. 55002 ("Water Enterprise Fund") to provide for the operation and maintenance of the water lines and was required to deposit "all moneys collected as rates, charges, or penalties fixed or established in accordance with division (F) of this section for water supply purposes...;" and

WHEREAS, during the 1990's, the District sold or traded its water lines to various local governments or utilities, and divested itself of all water customers; and

WHEREAS, the County no longer operates a water supply system and no longer provides water service to customers; and

WHEREAS, there is currently \$1,829,457.35 in the Water Enterprise Fund that constitutes a surplus given that the County no longer operates any water lines; and

WHEREAS, Article III, Section 3.01.1 of the County Charter provides that "[t]he County Council shall be the legislative authority and taxing authority of the County [of Summit];" and

WHEREAS, Sections 5705.15 and 5705.16 of the Ohio Revised Code set forth a procedure for the taxing authority of any political subdivision to transfer from one fund to another any public funds under its supervision, subject to certain exceptions; and

WHEREAS, Sections 5705.15 and 5705.16 of the Ohio Revised Code authorize the County's taxing authority, this Council, to adopt this Resolution by majority vote declaring the necessity for the transfer of all funds in the Water Enterprise Fund to the General Fund and the County; and

WHEREAS, pursuant to Sections 5705.15 and 5705.16, subsequent to the adoption of this Resolution, it is necessary to prepare a petition for filing with the Court of Common Pleas setting forth the name and amount of the Water Enterprise Fund, the General Fund to which moneys from the Water Fund will be transferred and the reason or necessity for the transfer, along with copies of this Resolution and a full statement of the proceedings pertaining to its passage; and

WHEREAS, pursuant to Sections 5705.15 and 5705.16, the petition must then be forwarded to the Ohio Tax Commissioner for review and approval; and

WHEREAS, upon the approval of the Commissioner, the County Prosecutor may then file the petition with the Court of Common Pleas and notice must then be provided by one publication in two newspapers having circulation in the County; and

WHEREAS, the current economic crisis has negatively impacted many of the revenues received by the County; and

WHEREAS, the 2010 budget adopted by this Council reduced spending by 7% but still relies on \$7 million in reserves and one-time revenues and assumed it would be necessary to transfer the funds in the Water Enterprise Fund for the ongoing operations of the County;

WHEREAS, due to the economic crisis, this Council has determined by reviewing all pertinent information that it is necessary and in the best interest of the County of Summit to declare the necessity for the transfer of all funds in the Water Enterprise Fund, to the General Fund, to direct the County Prosecutor to prepare and forward a petition concerning the transfer of said funds to the Ohio Tax Commissioner for review and approval, to direct the Prosecutor to file said petition with the Court of Common Pleas upon receipt of notice of the Commissioner's approval, and to direct the Clerk of Council to publish notice of the filing of the petition in two newspapers having general circulation in the County, as provided in Sections 5705.15 and 5705.16;

NOW, THEREFORE, BE IT RESOLVED, by the Council of the County of Summit, State of Ohio, that:

SECTION 1

The Council of the County of Summit hereby declares that the economic crisis makes it necessary to transfer all funds in the Water Enterprise Fund, Fund No. 55002 ("Water Enterprise Fund"), in the amount of \$1,829,457.35, to the General Fund, pursuant to Sections 5705.15 and 5705.16 of the Ohio Revised Code.

SECTION 2

The County Prosecutor is hereby directed to prepare a petition addressed to the Court of Common Pleas setting forth the name and amount of the Water Enterprise Fund, the General Fund as the fund to which moneys in the Water Enterprise Fund will be transferred and the reason or necessity for the transfer, along with copies of the resolution and a full statement of the proceedings pertaining to its passage. The Prosecutor is further directed to forward a copy of said petition to the Ohio Tax Commissioner for review and approval and upon receipt of notice of the Commissioner's approval, to file said petition with the Court of Common Pleas.

SECTION 3

The Clerk of Council is hereby directed, to publish notice of the petition described in Section 2 of this Resolution once in the Akron Beacon Journal and Cleveland Plain Dealer after it has been filed with the Court of Common Pleas.

SECTION 4

This Resolution is hereby declared an emergency in the interest of the health, safety and welfare of the citizens of the County of Summit and for the further purpose of immediately declaring the necessity for the transfer of all funds in the Water Fund, in the amount of \$1,829,457.35, to the General Fund.

SECTION 5

Provided this Resolution receives the affirmative vote of eight members, it shall take effect immediately upon its adoption and approval by the Executive; otherwise, it shall take effect and be in force at the earliest possible time provided by law.

SECTION 6

It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.



RESOLUTION NO. 2010-024  
PAGE FOUR

INTRODUCED January 25, 2010

ADOPTED February 8, 2010

Shirley F. Chen  
CLERK OF COUNCIL

APPROVED February 8, 2010

Russell D. Kirby  
EXECUTIVE

ENACTED EFFECTIVE February 8, 2010

[Signature]  
PRESIDENT OF COUNCIL

I hereby certify that the foregoing is a true and correct copy of Resolution no. 2010-024 as taken from the records on file in the office of the County of Summit Council.

Shirley F. Chen  
2-10-10 Clerk of Council

Voice Vote: 10-0 YES: Comunale, Crawford, Crossland, Feenan, Kostandaras  
Poda, Rodgers, Schmidt, Shapiro, Smith Absent: Prentice



**COUNCIL OF COUNTY OF SUMMIT**  
Ohio Building  
175 S. Main Street  
Akron, Ohio 44308-1314



## APPENDIX D.

### Time Table for Tax Budget, Certificates, and Amended Certificates

When	Who	Action
April or May	Commissioners, County Administrator, Clerk, or Auditor (depending on county)	Instruct county agency directors to prepare estimate of revenues and expenditures for upcoming year.
1 <sup>st</sup> Monday in May	County Auditor	On or before this date, the county auditor must certify to the commissioners the amount necessary to provide for the payment of final judgments against the county, which must be included in the appropriation measure.
June (45 days before July 15)	Agency Directors	File with the commissioners or county administrator the estimate of revenues and expenditures in such form as is prescribed by the commissioners.
June 15	County Administrator, Clerk, or Auditor (depending on	Present draft of tax budget to commissioners for review.
Ten days before adopting	Commissioners	File two copies of the tax budget with the county auditor for public inspection and set at least one public hearing.
Ten days before public hearing	Commissioners	Give notice of hearing by at least one publication. Public hearing can be at regular or special session of the commissioners.
July 15	Commissioners	Shall adopt tax budget.
July 20	Commissioners	Shall submit tax budget to county auditor. A different date may be established by the Tax Commissioner. Failure to meet the required date carries implications for the receipt of local government funds (ORC 5705.30).
1 <sup>st</sup> Monday of August	County Budget Commission	Meets to consider the tax budgets of all subdivisions including the county (ORC 5705.27, 5705.31).
September 1	County Budget Commission	Completes review of tax budget and certifies its action to the county commissioners. A by-fund summary called the "official certificate of estimated resources" is required.
October 1	Commissioners	On or before this date, the county commissioners must pass a resolution authorizing the necessary tax levies as calculated by the county auditor. This date can be extended if approved by the Tax Commissioner.
December 31 (or April 1)	Commissioners	On or before this date, the county commissioners must revise the tax budget so that total anticipated expenditures from any fund during the next year will not exceed the total appropriations that may be made from any fund as certified by the county budget commission. This revised tax budget then serves as the basis for the annual appropriation measure. The commissioners may adopt a temporary appropriation resolution for a period not later than April 1.
January 1	County Auditor and Budget Commission	On or about January 1, the county auditor must certify the total amount available from all sources available from each fund established in the tax budget. In addition, balances from the previous year must be submitted. The budget commission then revises its estimate of the amounts available to each fund and certifies an "amended official certificate of estimated resources" to the county commissioners.

**APPENDIX E: Item 1  
Certificate of Estimated Resources:  
Example**

**ORIGINAL CERTIFICATE  
OF ESTIMATED RESOURCES**  
(County)

Office of the Budget Commission, Lake County, Ohio.  
Painesville, Ohio, January 1, 2010  
To the Board of County Commissioners of Lake County:

The following is the official certificate of estimated resources for the fiscal year beginning January 1, 2010 as revised by the Budget Commission of said County, which shall govern the total appropriations made at any time during such fiscal year:

FUND	FUND NO.	UNENCUMBERED BALANCE JANUARY 1, 2010	PROPERTY TAX	OTHER SOURCES	TOTAL
General	100	3,600,144.51	11,310,750.00	46,055,453.00	60,966,347.51
Public Assistance	200	503,176.94		16,935,976.00	19,439,152.94
Workforce Investment Act	201	16,530.90		2,275,000.00	2,291,530.90
Child Support Enforcement	203	91,972.02		4,012,652.00	4,104,624.02
Prosecutor's 4-D	204	74,282.64		768,334.16	842,616.80
Prosecutor's Victim/Witness Assistance	207	113,847.83		323,924.00	437,771.83
Child Welfare	212	10,538,326.10	2,934,735.00	4,559,129.00	18,032,190.10
Board of Mental Retardation & Dev. Dis.	215	9,148,464.23	17,935,100.00	20,910,975.00	47,995,539.23
MR & DD Residential Services	216	10,800.00		0.00	10,800.00
ADAMHS Board - Operations	218	3,525,405.69	8,808,200.00	14,975,534.00	27,309,139.69
ADAMHS Board - Special	221	326,553.61		0.00	326,553.61
Indigent Driver Drug Treatment	222	4,925.89		600.00	5,525.89
Juvenile Court Research	223	25,603.60		4,800.00	30,403.60
Youth Services Grant	224	561,348.78		320,395.00	881,743.78
Felony Delinquent Care & Custody	225	144,349.44		744,430.29	888,779.73
Juvenile Court Computerization	226	29,224.88		36,000.00	65,224.88
Juvenile Court IV-D	228	5,088.25		349,646.29	354,734.54
Auto License & Gasoline Tax	230	2,257,491.91		6,452,500.00	8,709,991.91
Muny Streets Improve. & Construction	233	1,155,421.35		1,397,500.00	2,552,921.35
Geographic Information System	234	48,064.20		302,735.00	350,799.20
Narcotics Agency	236	2,615,022.26	1,031,500.00	401,438.00	4,047,960.26
Pharmacy Diversion Grant	237	12,430.56		80,000.00	92,430.56
Forensic Crime Laboratory	239	4,756,732.32	1,201,500.00	532,602.00	6,490,834.32
Common Pleas Court I Computerization	240	16,428.29		3,060.00	19,488.29
Common Pleas Court II Computerization	241	10,311.01		2,000.00	12,311.01
Common Pleas Court V Computerization	242	21,363.74		3,360.00	24,723.74
Common Pleas Court IV Computerization	243	13,435.43		2,500.00	15,935.43
Senior Citizens Services Levy	244	0.00	2,206,593.00	531,705.00	2,738,298.00
Emergency Management Agency	245	68,608.52		302,981.00	371,589.52
Emergency Response Equipment	246	12,818.81		0.00	12,818.81
Homeland Security	247	1,071.49		256,298.00	257,369.49
Common Pleas Court Special Project #1	248	1,238,809.88		400,000.00	1,638,809.88
Common Pleas Court Special Project #2	249	838,138.50		175,000.00	1,013,138.50
Domestic Relations Court Computerization	250	67,909.60		3,000.00	70,909.60
Common Pleas Courts Drug/Alcohol Trmnt	251	12,663.20		1,500.00	14,163.20
Certificate of Title Administration	252	196,322.83		986,655.00	1,182,977.83
Common Pleas Court Computerization	253	220,039.13		80,000.00	300,039.13
Beyond the Middle Program	254	73,794.79		3,600.00	77,394.79
Domestic Relations Court 4-D	255	17,771.00		344,560.00	362,331.00
Sheriff's Concealed Handgun Licenses	256	141,491.95		160,000.00	301,491.95
Buffer Zone Protection Plan	257	0.00		0.00	0.00
Sheriff's Drug/Alcohol Treatment Program	258	144,212.42		173,040.00	317,252.42
Sheriff's Marine Patrol	259	82,845.02		25,000.00	107,845.02
Dog and Kennel	260	201,348.70		528,000.00	729,348.70
Domestic Relations Special Projects	261	29,171.98		36,000.00	65,171.98
Sheriff's Police Revolving	262	0.00		99,548.00	99,548.00
Law Enforcement Terrorism Prevention	263	263.90		38,000.00	38,263.90
Indigent Drivers Interlock & Alcohol Monitorin	265	27.50		0.00	27.50
Real Estate Assessment	266	1,104,858.35		1,601,000.00	2,705,858.35
Wireless Government Assistance	268	692,799.85		606,000.00	1,298,799.85
Telecommunications	269	112,475.00		1,515,474.00	1,627,949.00

FUND	FUND NO.	UNENCUMBERED BALANCE JANUARY 1, 2010	PROPERTY TAX	OTHER SOURCES	TOTAL
Juvenile Court Increased Accountability Grt	270	0.00		20,228.00	20,228.00
Parenting Coordinator Program	271	0.00		0.00	0.00
Law Library Respurce Fund	272	0.00		935,900.00	935,900.00
Common Pleas Court Special Project #3	273	9,582.17		21,000.00	30,582.17
Probate Court Mediation	274	40,221.20		12,000.00	52,221.20
Marriage License	275	24,935.18		48,000.00	72,935.18
Indigent Guardianship	276	7,506.69		29,000.00	36,506.69
Probate Court Computerization	277	329,969.95		71,000.00	400,969.95
Probate Court Conduct of Business	278	737.10		1,300.00	2,037.10
Neighborhood Stabilization	279	705,684.88		2,668,283.00	3,373,967.88
Community Development Block Grant	280	371,100.77		1,382,900.00	1,754,000.77
Homeless Assistance Grant	281	18,649.00		150,400.00	169,049.00
Coastal Plan Feasibility Study	282	294.21		0.00	294.21
Home Program	283	21,914.98		293,000.00	314,914.98
Clean Ohio Grant	284	0.00		300,000.00	300,000.00
Recorder's Equipment	285	295,664.50		125,000.00	420,664.50
Treasurer's Delinquent Tax	287	1,111,854.78		415,000.00	1,526,854.78
Prosecutor's Delinquent Tax	290	1,752,203.98		400,000.00	2,152,203.98
Prosecutor's Delinquent Tax - Foreclosures	291	2,938.39		0.00	2,938.39
Additional Motor Vehicle Taxes	293	2,027,881.47		2,959,200.00	4,987,081.47
Hotel / Motel Tax	294	68,716.52		550,200.00	618,916.52
Probation Supervision Fees	295	91,851.25		30,000.00	121,851.25
Emergency Planning	296	63,300.03		30,000.00	93,300.03
Jail Reduction Grant	298	51,076.90		166,798.00	217,874.90
Pilot Probation Grant	299	64,347.53		415,074.00	479,421.53
General Obligation Debt - Water	300	21,588.96		691,775.00	713,363.96
General Obligation Debt - Sewer	310	0.74		133,789.00	133,789.74
Special Assessment Debt	320	1,681,445.42		988,039.00	2,669,484.42
OWDA Debt - Water	330	3,247.88		161,537.00	164,784.88
OWDA Debt - Sewer	340	225,302.65		4,219,984.00	4,445,286.65
Bond Retirement - Jail	350	0.00		743,425.00	743,425.00
Debt Service Fund	360	0.00		2,752,213.00	2,752,213.00
Permanent Improvement	400	579,534.18		150,000.00	729,534.18
Bd of Mental Retardation Capital Outlay	404	4,217,930.08			4,217,930.08
Dog Shelter Renovation	424	185,066.04			185,066.04
800 MHZ Tower Replacement	442	695,740.78		150,000.00	845,740.78
Engineer's Office Construction	460	40,250.00			40,250.00
Courthouse Renovation	466	1,019,179.08			1,019,179.08
EOC Improvement	467	10,177.59			10,177.59
152 East Erie Street Building Renovations	472	185,651.27			185,651.27
Job and Family Roof Replacement	490	9,989.47			9,989.47
County Garage Renovations	493	347,831.83			347,831.83
Vrooman Road Bridge Replacement	496	0.00			0.00
Water District	500	6,748,849.57		24,320,791.00	31,069,640.57
Sewer District	510	5,411,467.55		14,985,509.00	20,396,976.55
Solid Waste	520	3,334,257.82		5,405,000.00	8,739,257.82
Solid Waste Closure/Post Closure	521	6,200,500.00			6,200,500.00
Bellflower Area Sewer - 314S	536	182,983.67			182,983.67
Dundee Glasgow & Kelso Dr Sewer-313S	537	47,852.16			47,852.16
High Street & New - 306S	538	84,505.49			84,505.49
Unit C-4 - Phase 4 Project - 290L	540	286,442.51		974,400.00	1,260,842.51
Area C-4 - Phase 3 Redesign	542	16,070.00			16,070.00
Training/Administration Center at S.W. - 281L	543	86,147.26			86,147.26
Bacon Road WTP Upgrade-309W	544	6,361.58			6,361.58
Kirtland City Sewers - 248S	548	5,151,257.35		5,298,300.00	10,449,557.35
Madison WWTP Expansion Plan - 289S	549	266,679.21			266,679.21
Ravenna Road Pumping Station	550	93,897.48		100,000.00	193,897.48
Chapel Road Interceptor Phase 1 - 285S	551	1,310,609.30		1,665,763.00	2,976,372.30
Red Creek Sewer Project - 280S	554	165,970.67			165,970.67
Lake Road Lift Station Upgrade - 268S	556	68,044.52			68,044.52
North Ridge Road Haines to Burns - 292S	558	103,462.65			103,462.65
Twilight Lift Station - 247S	559	4,314.00			4,314.00
Ravenna/Concord/Hambden - 252S	560	492,517.69			492,517.69

FUND	FUND NO.	UNENCUMBERED BALANCE JANUARY 1, 2010	PROPERTY TAX	OTHER SOURCES	TOTAL
New Street and 7th - 300S	561	35,305.92		17,001.00	52,306.92
GLKWRF UV Treatment - 311S	563	100,000.00			100,000.00
Forest Road Sanitary - 294S	565	225,086.66		754,400.00	979,486.66
Johnnycake Ridge Waterline Replacement-2	567	16,911.98		8,000.00	24,911.98
Administration/Training/Dist./Maint. Bldg-271	569	7,583.24		441,000.00	448,583.24
Robinhood/Kilamey Water - 296W	570	227,903.10		556,188.00	784,091.10
Empire Road Waterline - 312W	573	142,886.00		35,000.00	177,886.00
Gardenside Drive - 317W	575	15,654.09			15,654.09
Bacon Road Water Pump Study - 318W	576	0.00			0.00
Crescent Drive Waterline Replace.-316W	579	6,834.58			6,834.58
Hubbard Road Phase 2 - 295W	581	296,882.18			296,882.18
LSB Crossing Chagrin River - 304W	582	7,278.39			7,278.39
Shore Acres Waterline Improvement - 315W	583	2,147.20		9,000.00	11,147.20
Routes 91 & 84 Transmission - 302W	585	592,623.66		906,000.00	1,498,623.66
Middle Ridge Water Tank Painting - 287W	587	472,980.03			472,980.03
River Road Water Tank Painting - 286W	588	106,089.64		3,200.00	111,289.64
Lake Road Joint Project	598	284,214.79		1,200.00	285,414.79
Engineer's Storm Water Utility	599	2,711,580.68		2,102,000.00	4,813,580.68
800 MHZ Backbone Maintenance	600	30,687.00		417,808.00	448,495.00
450 MHZ Paging System	601	85,709.33		9,900.00	95,609.33
Central Communications Agency - Sheriff	603	3,052,880.32		1,145,580.00	4,198,460.32
Central Purchasing	604	37,499.18		1,186,200.00	1,223,699.18
County Mailroom	605	88,878.36		460,000.00	548,878.36
County Garage	606	18,699.01		963,500.00	982,199.01
Workers Compensation Escrow	701	8,248,692.63		900,000.00	9,148,692.63
Hospitalization Escrow	706	8,415,022.41		9,075,000.00	15,490,022.41
Insurance on Persons	709	747,114.22		180,000.00	927,114.22
Prescription Escrow	712	874,821.50		2,940,000.00	3,814,821.50
Dental Escrow	715	159,860.71		775,000.00	934,860.71
<b>TOTALS</b>		<b>\$116,044,570.34</b>	<b>\$45,428,378.00</b>	<b>\$227,968,689.74</b>	<b>\$389,441,638.08</b>

SIGNED: \_\_\_\_\_

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**APPENDIX E. Item 2**  
**Certificate of the Total Amount from All Sources Available for**  
**Expenditures, and Balances:**  
**Example**

**CERTIFICATE OF THE TOTAL AMOUNT**  
**FROM ALL SOURCES AVAILABLE**  
**FOR EXPENDITURES, AND BALANCES**  
(County)

Office of the Auditor of the County of Lake, Ohio  
Painesville, Ohio, January 1, 2010

The following is the total amount from all sources available for expenditures from each fund set up in the Tax budget, except for trust and agency funds, with the balances that exist at the end of the fiscal year, December 31, 2009:

FUND	FUND NO.	CASH BALANCE JANUARY 1, 2010	LESS: ENCUMBRANCES	UNENCUMBERED BALANCE JANUARY 1, 2010
General	100	3,788,754.33	188,609.82	3,600,144.51
Public Assistance	200	503,176.94		503,176.94
Workforce Investment Act	201	16,530.90		16,530.90
Child Support Enforcement	203	91,972.02		91,972.02
Prosecutor's 4-D	204	75,327.64	1,045.00	74,282.64
Prosecutor's Victim/Witness Assistance	207	115,836.35	1,988.52	113,847.83
Child Welfare	212	10,538,326.10		10,538,326.10
Board of Mental Retardation & Dev. Dis.	215	9,346,342.13	196,877.90	9,149,464.23
MR & DD Residential Services	216	10,800.00		10,800.00
ADAMHS Board - Operations	218	3,714,422.22	189,016.53	3,525,405.69
ADAMHS Board - Special	221	326,553.61		326,553.61
Indigent Driver Drug Treatment	222	4,925.89		4,925.89
Juvenile Court Research	223	25,603.60		25,603.60
Youth Services Grant	224	565,631.78	4,286.00	561,345.78
Felony Delinquent Care & Custody	225	163,718.19	19,368.75	144,349.44
Juvenile Court Computerization	226	29,224.88		29,224.88
Juvenile Court IV-D	228	5,088.25		5,088.25
Auto License & Gasoline Tax	230	2,704,904.96	447,413.05	2,257,491.91
Muny Streets Improve. & Construction	233	1,261,989.19	106,567.84	1,155,421.35
Geographic Information System	234	48,064.20		48,064.20
Narcotics Agency	236	2,615,022.26		2,615,022.26
Pharmacy Diversion Grant	237	12,430.56		12,430.56
Forensic Crime Laboratory	239	4,792,220.98	35,488.66	4,756,732.32
Common Pleas Court I Computerization	240	16,428.29		16,428.29
Common Pleas Court II Computerization	241	10,311.01		10,311.01
Common Pleas Court V Computerization	242	21,363.74		21,363.74
Common Pleas Court IV Computerization	243	13,435.43		13,435.43
Senior Citizens Services Levy	244	0.00		0.00
Emergency Management Agency	245	74,608.52	6,000.00	68,608.52
Emergency Response Equipment	246	12,818.81		12,818.81
Homeland Security	247	1,071.49		1,071.49
Common Pleas Court Special Project #1	248	1,238,809.88		1,238,809.88
Common Pleas Court Special Project #2	249	638,138.50		638,138.50
Domestic Relations Court Computerization	250	70,559.50	2,649.90	67,909.60
Common Pleas Courts Drug/Alcohol Trmnt	251	12,663.20		12,663.20
Certificate of Title Administration	252	197,287.83	965.00	196,322.83
Common Pleas Court Computerization	253	224,797.91	4,758.76	220,039.13
Beyond the Middle Program	254	73,794.79		73,794.79
Domestic Relations Court 4-D	255	18,757.08	986.08	17,771.00
Sheriff's Concealed Handgun Licenses	256	141,491.95		141,491.95
Buffer Zone Protection Plan	257	0.00		0.00

FUND	FUND NO.	CASH BALANCE JANUARY 1, 2010	LESS: ENCUMBRANCES	UNENCUMBERED BALANCE JANUARY 1, 2010
Sheriff's Drug/Alcohol Treatment Program	258	145,787.42	1,575.00	144,212.42
Sheriff's Marine Patrol	259	82,845.02		82,845.02
Dog and Kennel	260	201,348.70		201,348.70
Domestic Relations Special Projects	261	29,171.98		29,171.98
Sheriff's Police Revolving	262	0.00		0.00
Law Enforcement Terrorism Prevention	263	373.62	109.72	263.90
Indigent Drivers Interlock & Alcohol Monitorin	265	27.50		27.50
Real Estate Assessment	266	1,331,109.10	226,250.75	1,104,858.35
Wireless Government Assistance	268	692,799.85		692,799.85
Telecommunications	269	113,508.97	1,033.97	112,475.00
Juvenile Court Increased Accountability Grt	270	0.00		0.00
Parenting Coordinator Program	271	0.00		0.00
Law Library Respurce Fund	272	0.00		0.00
Common Pleas Court Special Project #3	273	9,732.17	150.00	9,582.17
Probate Court Mediation	274	40,221.20		40,221.20
Marriage License	275	24,935.18		24,935.18
Indigent Guardianship	276	7,506.69		7,506.69
Probate Court Computerization	277	331,165.40	1,195.45	329,969.95
Probate Court Conduct of Business	278	737.10		737.10
Neighborhood Stabilization	279	705,684.68		705,684.68
Community Development Block Grant	280	403,505.77	32,405.00	371,100.77
Homeless Assistance Grant	281	37,589.47	18,940.47	18,649.00
Coastal Plan Feasibility Study	282	294.21		294.21
Home Program	283	31,922.75	10,007.77	21,914.98
Clean Ohio Grant	284	0.00		0.00
Recorder's Equipment	285	295,664.50		295,664.50
Treasurer's Delinquent Tax	287	1,111,904.13	49.35	1,111,854.78
Prosecutor's Delinquent Tax	290	1,753,253.98	1,050.00	1,752,203.98
Prosecutor's Delinquent Tax - Foreclosures	291	2,938.39		2,938.39
Additional Motor Vehicle Taxes	293	2,113,329.68	85,448.21	2,027,881.47
Hotel / Motel Tax	294	68,716.52		68,716.52
Probation Supervision Fees.	295	92,660.57	809.32	91,851.25
Emergency Planning	296	63,300.03		63,300.03
Jail Reduction Grant	298	51,076.90		51,076.90
Pilot Probation Grant	299	64,347.53		64,347.53
General Obligation Debt - Water	300	21,588.96		21,588.96
General Obligation Debt - Sewer	310	0.74		0.74
Special Assessment Debt	320	1,681,445.42		1,681,445.42
OWDA Debt - Water	330	3,247.88		3,247.88
OWDA Debt - Sewer	340	225,302.65		225,302.65
Bond Retirement - Jail	350	0.00		0.00
Debt Service Fund	360	0.00		0.00
Permanent Improvement	400	870,365.39	290,831.21	579,534.18
Bd of Mental Retardation Capital Outlay	404	4,239,388.37	21,458.29	4,217,930.08
Dog Shelter Renovation	424	185,066.04		185,066.04
800 MHZ Tower Replacement	442	803,765.62	108,024.84	695,740.78
Engineer's Office Construction	460	40,250.00		40,250.00
Courthouse Renovation	466	1,029,852.41	10,873.33	1,019,179.08
EOC Improvement	467	10,177.59		10,177.59
152 East Erie Street Building Renovations	472	185,651.27		185,651.27
Job and Family Roof Replacement	490	20,399.47	10,410.00	9,989.47
County Garage Renovations	493	370,311.89	22,480.06	347,831.83
Vrooman Road Bridge Replacement	496	459,729.75	24,000.00	0.00

FUND	FUND NO.	CASH BALANCE JANUARY 1, 2010	LESS: ENCUMBRANCES	UNENCUMBERED BALANCE JANUARY 1, 2010
Water District	500	6,824,209.49	75,359.92	6,748,849.57
Sewer District	510	5,423,766.90	12,299.35	5,411,467.55
Solid Waste	520	3,378,213.71	43,955.89	3,334,257.82
Solid Waste Closure/Post Closure	521	6,200,500.00		6,200,500.00
Bellflower Area Sewer - 314S	536	182,983.67		182,983.67
Dundee Glasgow & Kelso Dr Sewer-313S	537	47,852.16		47,852.16
High Street & New - 308S	538	84,505.49		84,505.49
Unit C-4 - Phase 4 Project - 290L	540	286,442.51		286,442.51
Area C-4 - Phase 3 Redesign	542	16,070.00		16,070.00
Training/Administration Center at S.W. - 2811	543	86,147.26		86,147.26
Bacon Road WTP Upgrade-309W	544	6,361.58		6,361.58
Kirtland City Sewers - 248S	548	5,151,257.35		5,151,257.35
Madison WWTP Expansion Plan - 289S	549	266,679.21		266,679.21
Ravenna Road Pumping Station	550	93,897.48		93,897.48
Chapel Road Interceptor Phase 1 - 285S	551	1,310,609.30		1,310,609.30
Red Creek Sewer Project - 280S	554	165,970.67		165,970.67
Lake Road Lift Station Upgrade - 268S	556	68,044.52		68,044.52
North Ridge Road Haines to Burns - 292S	558	103,462.65		103,462.65
Twilight Lift Station - 247S	559	4,314.00		4,314.00
Ravenna/Concord/Hambden - 252S	560	492,517.69		492,517.69
New Street and 7th - 300S	561	35,305.92		35,305.92
GLKWRF UV Treatment - 311S	563	100,000.00		100,000.00
Forest Road Sanitary - 294S	565	225,086.66		225,086.66
Johnnycake Ridge Waterline Replacement-2	567	16,911.98		16,911.98
Administration/Training/Dist./Maint. Bldg-271	569	7,583.24		7,583.24
Robinhood/Kilmerney Water - 296W	570	227,903.10		227,903.10
Empire Road Waterline - 312W	573	142,886.00		142,886.00
Gardenside Drive - 317W	575	15,654.09		15,654.09
Bacon Road Water Pump Study - 318W	576	0.00		0.00
Crescent Drive Waterline Replace.-316W	579	6,834.58		6,834.58
Hubbard Road Phase 2 - 295W	581	296,862.18		296,862.18
LSB Crossing Chagrin River - 304W	582	7,278.39		7,278.39
Shore Acres Waterline Improvement - 315V	583	2,147.20		2,147.20
Routes 91 & 84 Transmission - 302W	585	592,623.66		592,623.66
Middle Ridge Water Tank Painting - 287W	587	472,980.03		472,980.03
River Road Water Tank Painting - 288W	588	108,089.64		108,089.64
Lake Road Joint Project	598	371,618.44	87,403.65	284,214.79
Engineer's Storm Water Utility	599	3,289,479.65	577,898.97	2,711,580.68
800 MHZ Backbone Maintenance	600	30,687.00		30,687.00
450 MHZ Paging System	601	85,709.33		85,709.33
Central Communications Agency - Sheriff	603	3,052,880.32		3,052,880.32
Central Purchasing	604	57,613.72	20,114.54	37,499.18
County Mailroom	605	93,144.86	4,266.50	88,878.36
County Garage	606	18,699.01		18,699.01
Workers Compensation Escrow	701	8,253,592.63	4,900.00	8,248,692.63
Hospitalization Escrow	706	6,415,867.96	845.55	6,415,022.41
Insurance on Persons	709	747,114.22		747,114.22
Prescription Escrow	712	874,821.50		874,821.50
Dental Escrow	715	159,860.71		159,860.71
<b>TOTALS</b>		<b>\$119,380,269.03</b>	<b>\$2,899,968.94</b>	<b>\$116,044,570.34</b>

SIGNED: \_\_\_\_\_

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



**APPENDIX E. Item 3**  
**Certificate of County Auditor that the Total Appropriations from**  
**Each Fund Do Not Exceed the Official Estimate of Resources: Example**

CERTIFICATE OF COUNTY AUDITOR THAT THE TOTAL APPROPRIATIONS FROM  
EACH FUND DO NOT EXCEED THE OFFICIAL ESTIMATE OF RESOURCES

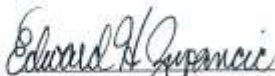
Revised Code, Section 5705.39

Lake County Auditor's Office  
Painesville, Lake County, Ohio

February 18, 2010

To: City of Mentor

I, Edward H. Zupancic, Lake County Ohio Auditor, do hereby certify that the total appropriations from each fund taken together with all other outstanding appropriations do not exceed the Last Amended Certificate of Estimated Resources for the fiscal year beginning January 1, 2010, as determined by the Lake County Budget Commission.



\_\_\_\_\_  
Edward H. Zupancic  
Lake County Auditor  
Lake County, Ohio

RE: Certification of Fund Balance: