

CITY/VILLAGE TAX BUDGET

2024



Instructions and Tax Budget Form

HSOS

INSTRUCTIONS FOR COMPLETING THE TAX BUDGET

FILING INSTRUCTIONS

(INSTRUCTIONS - Pages A to K, inclusive)
BUDGET - Pages 1 to 16, inclusive)

The municipality's tax budget should be prepared in triplicate. Council is required to adopt the tax budget by July 15th. Two copies of the tax budget are then submitted to the County Auditor by July 20th and the remaining copy is retained by the municipality.

Schedule A

—List only those individual funds which are requesting general property tax revenue. The funds should be listed under the appropriate classification such as:

- Special Revenue Funds
- Park Levy Fund
- Capital Project Funds
- Permanent Improvement Fund

—Column 1

The municipality identifies the amount of general property tax they are requesting for the fiscal year.

—Columns 2 and 3

To be completed by the Budget Commission

—Columns 4 and 5

To be completed by the County Auditor

Schedule B

—To be completed by the County Auditor. The amount shown in the last column should be carried forward to Schedule A, Column 3.

GENERAL INFORMATION

The purpose for each of the fund exhibits included in the budget is as follows:

- Exhibit I — General Fund only
- Exhibit II — Other funds which derive revenue from general property tax
- Exhibit III — All other funds

Exhibit I

— This exhibit is to be used for the General Fund *only*.

FUND NAME — The name of the fund as established by the municipality.

FUND TYPE/CLASSIFICATION — Indicate whether the fund is:

1. Governmental
 - A. General
 - B. Special Revenue
 - C. Capital Projects
 - D. Special Assessment
 - E. Debt Service
2. Proprietary
 - A. Enterprise
 - B. Internal Service
3. Fiduciary
 - A. Expendable Trust
 - B. Non-expendable Trust
 - C. Agency

(A)

— Column 1

Represents the minimum detail required. All departments within each line item will be combined. Refer to Appendix 1 for types of revenue that are included within each line item. Refer to Appendix 2 for types of expenditures to be included within each program.

— Columns 2 and 3

Should contain information on the last two complete fiscal years. For example, if you are preparing the budget for 1989, column 2 would include 1986 information and column 3 would include 1987 information.

— Column 4

Contains the current fiscal year's information. A portion of the amounts shown will be actual and the remainder will represent estimates for the balance of the year.

A possible method of determining the amounts within this column is to review the last amended certificate of estimated resources and the appropriation ordinance. If the amounts are in line with your current estimates, these amounts may be used.

— Column 5

Represents the upcoming year.

Revenue — Use the information in columns 2, 3, and 4 for historical purposes to develop estimated revenues. If additional help is needed to determine revenue, contact the county auditor (for local government, property taxes, etc.) or a person who would have knowledge of any grant (or aid) that the municipality will receive. If a new service (water, sewer, electric, etc.) is to be provided in the following year, initial proposals made by the engineers may be appropriate. Do not include any additional tax levies that are to be placed on the ballot.

Expenditure — Use the information in columns 2, 3, and 4 for historical purposes to develop estimated expenditures. Additional sources of information would be your department supervisors on possible increases of expenditures due to repair or obsolescence of equipment, increased cost of supplies, etc. If a tax levy is proposed to be placed on the ballot, include any anticipated expenditures to be paid from the proceeds of that levy. Possible items to be included are purchases of equipment (fire trucks, backhoes, etc.), construction, increases in expenditures due to new services to be provided to the public (water distribution, zoning, etc.), hiring of additional personnel, union negotiations, etc.

Definitions of the following line items are:

Revenues Over (Under) Expenditures—The difference between Total Revenues less Total Expenditures.

$$\begin{aligned} &+ \text{Total Revenues} \\ &- \text{Total Expenditures} \\ &= \text{Revenue Over (Under) Expenditures} \end{aligned}$$

Beginning Unencumbered Fund Balance —

For the historical years (columns 2 and 3) the actual cash balance at the end of the prior year should be used.

For the proposed current year and following year (columns 4 and 5) the equation would be — Cash Balance within the fund less Outstanding Encumbrances (outstanding purchase orders) against the fund balance.

$$\begin{aligned} &+ \text{Cash Balance} \\ &- \text{Outstanding Encumbrances} \\ &= \text{Beginning Unencumbered Fund Balance} \end{aligned}$$

Ending Cash Fund Balance —

For the historical years (columns 2 and 3) the actual ending cash balance of that year should be used.

For the proposed current year and following year (columns 4 and 5) the equation would be — Revenues Over (Under) Expenditures plus the Beginning Unencumbered Fund Balance.

$$\begin{aligned} &+ \text{Revenues Over (Under) Expenditures} \\ &+ \text{Beginning Unencumbered Fund Balance} \\ &= \text{Ending Cash Fund Balance} \end{aligned}$$

Estimated Encumbrances —

For the historical years (columns 2 and 3) the actual outstanding encumbrances at year end should be used.

For the proposed current year and following year (columns 4 and 5) the equation would be the amount of purchase orders that are estimated to be outstanding as of December 31.

Estimated Ending Unencumbered Fund Balance —

The difference between the Ending Cash Fund Balance less the Estimated Encumbrances.

+ Ending Cash Fund Balance
- Estimated Encumbrances
= Estimated Ending Unencumbered Fund Balance

Exhibit II

A separate copy of this exhibit must be prepared for each fund, excluding the general fund, which derives revenue from the general property tax. Examples would include, but not necessarily be limited to: street levy, park levy, bond retirement, permanent improvement levy, police disability and pension, fire disability and pension, etc.

The level of detail to be included on this exhibit is to be shown at the same level as Exhibit I. This exhibit is designed in the same manner as Exhibit I. Refer to Appendix I and II for line item description.

Example 1:

Fund Name Cemetery Fund
Fund Type Governmental/Special Revenue

Revenues — Appendix 1
Local Taxes
 General Property Tax
 Tangible
Intergovernmental
 Property Tax Allocation
Charges for Services

Expenditures — Appendix 2
Public Health (Breakdown of personal services, material and supplies, etc. should be included on Exhibit II)

Example 2

Fund Name Fire Protection Fund
Fund Type Governmental/Special Revenue Fund

Revenues — Appendix 1
Local Taxes
 General Property Tax — Real Estate
 Tangible Personal Property Tax
Intergovernmental Revenues/State Shared Taxes and Permits
 Property Tax Allocation

Expenditures — Appendix 2
Security of Persons and Property
(Breakdown of personal services, material and supplies, etc., should be included on Exhibit II)

Exhibit III

This exhibit should be used for all funds that do *not* derive any revenue from the general property tax. (All funds not included on Exhibit I or II.) Examples would include, but not necessarily be limited to: street construction maintenance and repair, state highway improvement, construction fund, water fund, municipal income tax fund, etc.

Each fund should be listed under the appropriate classification. Information is only requested for the year being budgeted by fund total. The columns are self explanatory.

Definitions of the following line items are:

Total Available for Expenditures — The total of Estimated Unencumbered Fund Balance January 1 plus the Fiscal Year Estimated Receipts.

+ Estimated Unencumbered Fund Balance, January 1
+ Fiscal Year Estimated Receipts
= Total Available for Expenditures

Estimated Unencumbered Balance December 31 — The net amount of Total Available for Expenditures less Total Fiscal Year Expenditures and Encumbrances.

+ Total Available for Expenditures
- Total Fiscal Year Expenditures and Encumbrances
= Estimated Unencumbered Balance December 31

Exhibit IV—Statement of Permanent Improvements

This exhibit should identify all anticipated permanent improvement expenditures, with the exception of those which will be paid from bond issues. *A permanent improvement is any property, asset, or improvement with an estimated life or usefulness of five years or more, including land and interests therein, and reconstructions, enlargements, and extensions thereof having an estimated life or usefulness of five years or more.* Examples of items which may be included are:

street reconstruction
large vehicle purchases (dump trucks, backhoes, etc.)
recreational facility construction (playground equipment, shelter house, etc.)

— Column 2

Should specify the estimate of the entire cost of proposed permanent improvements.

— Column 3

Should identify the amount estimated to be expended or encumbered during the year being budgeted.

— Column 4

Is self explanatory

Exhibit V — Statement of Amounts Required for Payment of Final Judgements

If the district is involved in any *final* judgements, the requested information should be provided.

Exhibit VI — Outstanding Bonds and Notes

This exhibit is designed to provide all necessary detail on debt issues.

Each bond or note issue should be individually listed. Completion of the form is self explanatory.

Official Certificate of Estimated Resources

This document represents the budget commission's certification of estimated resources. It is designed as a two-part document. The first part contains detail on a combined basis. The second part provides the individual fund information.

These documents are designed to be completed by the budget commission.

County Auditor's Estimate

The information requested on this document is completed by the County Auditor. The detail requested is self explanatory.

EXAMPLE I

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	BUDGET YEAR									
	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding at Beginning of Budgeted Year Jan 1, ____	Amount Required for Principal and Interest 1/1/____ to 12/31/____	Amount Receivable from Other Sources to Meet Debt Payments 1/1/____ to 12/31/____	
Payable from Bond Retirement Fund:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
INSIDE 10 MILL LIMIT	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
TOTAL										
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
Construction of City Building	133.24, ORC	6-86	11-86	11-06	6	8 7/8	\$2,520,000	\$643,650	\$25,200	
TOTAL							\$2,520,000	\$643,650	\$25,200	

* If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

APPENDIX 1

This appendix divides the various types of revenue a municipality may receive into revenue types that correspond with the annual report. This list is not all inclusive. If your municipality received other types of revenue not listed, please list them under the appropriate revenue type.

Revenue

Local Taxes

- General Property Tax — Real Estate
- Tangible Personal Property Tax
- Municipal Income Tax
- Other Local Taxes

Intergovernmental Revenues

- State Shared Taxes and Permits
 - Local Government
 - Inheritance Tax
 - Cigarette Tax
 - License Tax
 - Motor Vehicle License Tax
 - Permissive License Tax
 - Liquor and Beer Permits
 - Gasoline Tax
 - Library and Local Government Support Fund
 - Property Tax Allocation
 - 10% Rollback
 - 2.5% Rollback
 - Homestead
 - Personal Property Tax Exemption
 - Other State Shared Taxes and Permits

Federal

- Comprehensive Planning
- Model Cities
- Community Development
- Public Housing
- Pollution Control
- Other Federal Grants or Aid

State

- OWDA
- Other State Grant or Aid
- Other Grants or Aid

Special Assessments

- Street Improvement and Maintenance
- Sidewalk Improvement
- Sewer Improvement
- Water Improvement
- Street Cleaning and Snow Removal
- Street Lighting
- Other Improvements

Charges for Services

- Fire Protection Contracts
- Police Protection Contracts
- Parking Meters
- Garbage and Trash
- Health
- Cultural and Recreation Programs
 - Swimming Pool
 - Concession Stands
 - Recreation Entry Fees
 - Other Cultural and Recreational Programs

Cemetery

- Sale of Lots
- Grave Opening Fees
- Foundations
- Other Cemetery

Balance of Instructions Pages G to K inclusive are located in Back

City or Village of West Lafayette
Coshocton County, Ohio
 (Date) July 10, 2023

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R. C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:
 The following Budget year beginning January 1, 2024, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed Amy Bane
 Title Fiscal Officer

SCHEDULE A

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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND <small>(Include only those funds which are requesting general property tax revenue)</small>	Budget Year Amount Requested of Budget Commission Inside/ Outside	Budget Year Amount Approved by Budget Commission Inside 10 Mill Limitation	Budget Year Amount to be Derived From Levies Outside 10 Mill Limitation	County Auditor's estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
	Column 1	Column 2	Column 3	Column 4	Column 5
GOVERNMENT FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
GENERAL FUND					
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS					

FUND NAME: GENERAL FUND
FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Estimated for 2023 (4)	Budget Year Estimated for 2024 (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	99,905	101,216	120,836	125,000
Tangible Personal Property Tax	0	0	0	0
Municipal Income Tax	383,763	406,930	480,000	480,000
Other Local Taxes	0	0	0	0
Total Local Taxes	483,668	513,196	600,836	605,000
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	43,411	47,259	46,500	46,500
Estate Tax	0	0	0	0
Cigarette Tax	113	140	150	150
License Tax	0	0	0	0
Liquor and Beer Permits	580	580	600	600
Gasoline Tax	0	0	0	0
Library and Local Government Support Fund	0	0	0	0
Property Tax Allocation	16,150	15,494	16,000	16,000
Other State Shared Taxes and Permits	0	0	0	0
Total State Shared Taxes and Permits	60,304	63,473	63,250	63,250
Federal Grants or Aid	0	0	0	0
State Grants or Aid	5,716	7,160	2,000	2,000
Other Grants or Aid	10,730	665	650	650
Total Intergovernmental Revenues	76,750	71,298	65,900	65,900
Special Assessments	687	6240	5,100	3,000
Charges for Services	0	27,893	62,000	62,000
Fines, Licenses, and Permits	13,200	10,773	12,750	12,250
Miscellaneous	36,385	8,019	45,500	42,000
Other Financing Sources:				
Proceeds from Sale of Debt	0	0	0	0
Transfers	0	503	0	0
Advances	8,000	0	0	0
Other Sources	40,395	0	0	0
TOTAL REVENUE	659,084	637,922	792,086	790,150

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

EXHIBIT I

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Estimated for 2023 (4)	Budget Year Estimated for 2024 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	240,690	291,542	409,300	431,300
Travel Transportation	100	1,302	1,500	1,500
Contractual Services	41,756	31,740	39,000	35,700
Supplies and Materials	26,022	24,889	24,100	25,500
Capital Outlay	79,768	20,068	5,000	5,000
Total Security of Persons and Property	438,336	369,541	479,400	499,000
Public Health Services				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	7,110	7,110	6,446	7,611
Supplies and Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Public Health Services	7,110	7,110	6,446	7,611
Leisure Time Activities				
Personal Services	/	/	/	/
Travel Transportation	/	/	/	/
Contractual Services	/	/	/	/
Supplies and Materials	/	/	/	/
Capital Outlay	/	/	/	/
Total Leisure Time Activities	/	/	/	/
Community Environment				
Personal Services	/	/	/	/
Travel Transportation	/	/	/	/
Contractual Services	/	/	/	/
Supplies and Materials	/	/	/	/
Capital Outlay	/	/	/	/
Total Community Environment	/	/	/	/
Basic Utility Services				
Personal Services	0	0	0	0
Travel Transportation	0	0	0	0
Contractual Services	7,255	10,159	10,000	12,000
Supplies and Materials	0	0	0	0
Capital Outlay	0	0	0	0
Total Basic Utility Services	7,255	10,159	10,000	12,000

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Estimated for 2023 (4)	Budget Year Estimated for 2024 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportations				
General Government				
Personal Services	119,602	127,729	171,812	184,232
Travel Transportation	1,116	3,304	3,100	3,100
Contractual Services	86,552	83,660	94,225	87,100
Supplies and Materials	10,134	10,545	15,200	15,200
Capital Outlay	0	0	1,000	1,000
Total General Government	217,404	225,238	290,337	290,632
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	17,265	6,101	2,826	0
Advances	8,000	0	0	0
Contingencies	0	0	0	0
Other Uses of Funds	0	0	0	0
Total Other Uses of Funds	25,265	6,101	2,826	0
TOTAL EXPENDITURES	695,370	618,149	799,009	809,243
Revenues over/(under) Expenditures	(36,286)	19,773	(3,077)	(19,093)
Beginning Unencumbered Balance	*679,153	*642,816	662,639	659,562
Ending Cash Fund Balance	642,867	662,639	659,562	640,469
Estimated Encumbrances (outstanding at year end)	3,000	73	0	0
Estimated Ending Unencumbered Fund Balance	639,867	662,566	659,562	640,469

*Use Cash Balance

FUND NAME: _____

FUND TYPE/CLASSIFICATION: _____

Reproduce as needed

To be used for any fund receiving property tax revenue except the General Fund.

DESCRIPTION (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Estimated for 2023 (4)	Budget Year Estimated for 2024 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Police Levy	46,246	46,424	46,309	46,309
TOTAL REVENUE	46,246	46,424	46,309	46,309
EXPENDITURES (Identify each program and object code at the same level shown on Exhibit I) (PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Fund 218 Personal Service	46,246	46,424	46,309	46,309
TOTAL EXPENDITURES	46,246	46,424	46,309	46,309
Revenues Over (Under) Expenditures	0	0	0	0
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	0	0	0	0
Ending Cash Fund Balance	0	0	0	0
Estimated Encumbrances (outstanding at end of year)	0	0	0	0
Estimated Ending Unencumbered Fund Balance	0	0	0	0

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2024	
				Personal Services		Other		Total
				Personal Services	Other			
GOVERNMENTAL: SPECIAL SERVICE:	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	
Z01 Street	165,855	130,500	296,855 ³	109,500	39,811	149,311	147,044	
Z02 State Highway	68,118	11,000	79,118	0	5,811	5,811	73,307	
Z03 Street Repair	552,052	230,000	782,052	0	294,120	294,120	487,932	
Z08 Drug Lane	1,837	500	2,337	0	500	500	1,837	
Z0A MVD	17,933	6,200	24,133	0	5,811	5,811	18,322	
Z10 Fire	162,624	160,000	322,624	28,550	91,500	120,050	202,574	
Z12 ARPA	3,463	0	3,463	0	3,463	3,463	0	
Z20 Park	13,621	23,500	37,121	8,335	11,000	19,335	17,786	
TOTAL SPECIAL REVENUE FUNDS	985,503	561,700	1,547,203	146,385	452,016	598,401	948,802	
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
Z11 Fire Tanker	0	58,103	58,103	0	58,103	58,103	0	
103 Police Dept	0	0	0	0	0	0	0	
TOTAL DEBT SERVICE FUNDS	0	58,103	58,103	0	58,103	58,103	0	
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0	

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2024
				Personal Services	Other	Total	
PROPRIETARY:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
ENTERPRISE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
1002 Sewer	348,000	591,500	939,500	187,150	432,020	619,150	320,350
1009 Johnson St	7,000	0	7,000	0	5,620	5,620	1,380
TOTAL ENTERPRISE FUNDS	355,000	591,500	946,500	187,150	437,620	624,770	321,730
INTERNAL SERVICE FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS							
FIDUCIARY:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TRUST AND AGENCY FUNDS	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
102 Agency Food Bank	7,400	500	7900	0	1,500	1,500	6,400
801 Exp Trust	473	0	473	0	0	0	473
910 Unencumbered Funds	710	0	710	0	0	0	710
TOTAL TRUST AND AGENCY FUNDS	8,583	500	9,083	0	1,500	1,500	7,583
TOTAL FOR MEMORANDUM ONLY							

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	BUDGET YEAR										
	Authority for Levy Outside 10 Mill Limit*	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amounts of Bonds and Notes Outstanding Standing at Beginning of Budgeted Year Jan 1, ___	Amount Required for Principal and Interest 1/1/ ___ to 12/31/ ___	Amount Receivable from Other Sources to Meet Debt Payments 1/1/ ___ to 12/31/ ___		
Payable from Bond Retirement Fund:	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX		
INSIDE 10 MILL LIMIT	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX		
SKid Steer		12/2019	12/2024	2019-59	5-yr	3.52	3856	3930	3930		
Ford F350		2/2020	2/2025	2020-14	5-yr	3.57	3629	3418	3418		
TOTAL											
OUTSIDE 10 MILL LIMIT:	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXX	XXXXXX	XXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXX		
TOTAL											

*If the levy is outside the 10 mill limit by vote enter the words "by vote" and the date of the election. If outside the 10 mill limit without a vote, enter the reference to the statute under which the levy is exempt from the 10 mill limit.

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of _____ County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the city/village of _____ for the BUDGET YEAR beginning January 1st, ____.

FUND	Estimated Unencumbered Balance January 1, ____	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
General Fund							
Special Revenue Funds							
Debt Service Funds							
Capital Project Funds							
Special Assessment Fund							
PROPRIETARY FUND TYPE							
Enterprise Funds							
Internal Service Funds							
FIDUCIARY FUND TYPE							
Trust and Agency Funds							
TOTAL ALL FUNDS							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____ Budget Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, _____	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENT FUNDS:							
GENERAL FUND	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
General Fund	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
SPECIAL REVENUE FUNDS:							
Street Construction Maintenance/Repair	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
State Highway Improvement Fund							
Cemetery Fund							
Parks and Recreation Fund							
Federal Grant Fund							
State Grand Fund							
Law Enforcement Trust Fund							
Drug Law Enforcement Fund							
Other Special Revenue Funds							
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS							
General Obligation Bond Fund	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Other Debt Service Funds							
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS:							
Construction Fund	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Federal Grant Fund							
Other Capital Project Funds							
TOTAL CAPITAL PROJECT FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Unencumbered Balance January 1, —	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
SPECIAL ASSESSMENT FUNDS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Special Assessment Bond Retirement							
Special Assessment Improvement Fund							
Special Assessment Operating Fund							
Other Special Assessment Funds (specify)							
TOTAL SPECIAL ASSESSMENT FUNDS							
ENTERPRISE FUNDS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Water Fund							
Sewerage Sewer Fund							
Electric Fund							
Parking Fund							
Swimming Pool Fund							
First Mortgage Debt Service Fund							
Debt Service Reserve Fund							
Utilities Deposit Fund							
Utility Improvement Fund							
Other Enterprise Funds							
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS:	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Revolving Fund							
Other Internal Service Funds							
TOTAL INTERNAL SERVICE FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES — Continued

FUND	Estimated Uncumbered Balance January 1, —	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
TRUST AND AGENCY FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL TRUST AND AGENCY FUNDS							
TOTAL ESTIMATED RESOURCES (memorandum only)							

COUNTY AUDITOR'S ESTIMATE

Tax Levies and Rates for _____, in _____ City/Village
Tax Valuation \$ _____

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
County		
Township		
School		
Village		
City		
TOTAL		
LEVIES OUTSIDE OF 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL		
TOTAL LEVY FOR ALL PURPOSES		

		BUDGET OF	
County Auditor	Deputy Auditor	City/Village	COUNTY
FOR FISCAL YEAR BEGINNING JANUARY 1, _____			

Continuation of Instructions from Page (F)

- Water
 - Consumer Rent
 - Water Tap Fees
 - Bulk Water Sales
 - Other Water
- Sewer
 - Consumer Rent
 - Sewer Taps
 - Other Sewer
- Electric
 - Consumer Collections for Power
 - Other Electric
- Gas
 - Consumer Collections for Gas
 - Connection Fees
 - Other Gas
- Other Charges for Services
- Fines, Licenses and Permits
 - Fines and Forfeitures
 - Court Costs
 - Court Fines
 - State Reparations
 - Other Fines and Forfeitures
 - License and Permits
 - Building Permits
 - Inspections
 - Zoning Permits
 - Street Opening Permits
 - Other Licenses and Permits
- Miscellaneous
 - Sale of Fixed Assets
 - Interest
 - Contributions and Donations
 - Other Miscellaneous Revenue
- Other Financing Sources
 - Proceeds from Sale of Public Debt
 - Sale of Bonds
 - Sale of Notes
 - Other Proceeds from Sale of Public Debt (bond and note premiums, accrued interest, etc.)
 - Transfers, Advances and Other Sources
 - Transfers
 - Advances (for historical data only)
 - Other Sources

APPENDIX 2

This appendix divides the various programs or activities a municipality may have into categories that correspond with the annual report. This list is not all inclusive. If your municipality makes expenditures for purposes not listed, please list them under the appropriate expenditure type.

Expenditures

Security of Persons and Property

- Police Law Enforcement
- Fire Fighting, Prevention and Inspection
- Street Lighting
- Civil Defense
- Traffic Signals, Signs, and Markings
- Other Security of Person and Property

Public Health

- Payment to County Health District
- Payment to County Human Services Program
- Other Assistance to the Needy
- Cemetery
- Other Public Health

Leisure Time Activities

- Recreation Program
- Provide and Maintain Parks
- Cultural Facilities
- Swimming Pool
- Concessions
- Other Leisure Time Activities

Community Environment

- Community Planning and Zoning
- Public Housing Projects
- Other Community Environment

Basic Utility Services

- Electricity Utility
- Gas Utility
- Water Works
- Sanitary Sewers and Sewage Disposal
- Storm Sewers and Drains
- Refuse Collections and Disposal
- Other Basic Utility Services

Transportation

- Street Construction and Reconstruction
- Street Maintenance and Repair
- Street Cleaning, Snow and Ice Removal
- Storm Sewer and Drains
- Traffic Signs and Signals
- Parking Facilities
- Sidewalks
- Other Transportation

General Government

- Mayor's and Administrative Offices
- Legislative Activities
- Mayor's Court
- Clerk-Treasurer
- Lands and Buildings
- Boards and Commissions
- County Auditor's and Treasurer's Fees
- State Examiners' Fees
- Solicitor
- Income Tax Administration
- Taxes Refunded
- Distribution of Income Tax Collected for Others
- Other Income Tax
- Other General Government

Debt Service

- Redemption of Principal
- Interest
- Other Debt Service

Capital Outlay

- Construction
- Other Construction
- Equipment

All Other Uses

- Transfers
- Advances
- Other Uses/Non-Operating Expenses

Budget Instruction Notes: _____

Remove instruction at perforation

