MR PC inc

SCANNER NOTE:

This file was received with pages that may have the following conditions: Areas that appear to have information cut off, extremely light text or handwriting, broken text, thin onion skins, torn, lines, skewed, or dark bands of ink.

ORDINANCE NO. 04-51 AC CMS

AN ORDINANCE ADOPTING A TAX BUDGET FOR THE CITY OF OBERLIN, OHIO, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2005, AND DECLARING AN EMERGENCY

BE IT ORDAINED by the Council of the City of Oberlin, County of Lorain, State of Ohio, five-sevenths (5/7ths) of all members elected thereto concurring:

SECTION 1. That the proposed tax budget for the City of Oberlin, Ohio, for the fiscal year beginning January 1, 2005, a copy of which is attached hereto as "Exhibit A" and incorporated herein by reference, is hereby adopted and approved, and the City Auditor is hereby authorized and directed to execute and file two copies of same with the Lorain County Auditor prior to July 20, 2004.

SECTION 2. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this ordinance 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.

SECTION 3. That this Ordinance is hereby declared to be an emergency measure necessary for the preservation of public peace, health, and safety of the citizens of the City of Oberlin, Ohio, or to provide for the usual daily operation of a municipal department, to wit:

> **"to ensure that the Tax Budget is timely filed with the County Auditor within the time limitations provided by Ohio law",**

and shall take effect immediately upon passage.

PASSED: 1st Reading - July 12, 2004 (E)
2nd Reading -
3rd Reading -

ATTEST:

Eugene F. Simon

CLERK OF COUNCIL

POSTED: 7/13/2004

CHAIR OF COUNCIL

EFFECTIVE DATE: 7/13/2004

a:/ORD04-51TaxBudget.2005

City of Oberlin
69 South Main Street Oberlin, Ohio 44074

To: Honorable Chair and Council

From: Sal Talarico, City Auditor

Subject: 2005 Tax Budget Ordinance

Date: July 2, 2004

This year the Lorain County Budget Commission has required a statutory tax budget from the County subdivisions – see attached notice. The local government fund formula allocation approved by most of the County subdivision and the County last year is being contested and may be thrown out. Having this uncertainty the County Budget Commission is requiring that we use the statutory tax budget process.

The Tax Budget is used by the Budget Commission to perform their duties, which include determining the allocation of local government shared funds from the state (this year we anticipate receiving nearly $500,000) and to assist them in preparing the 2005 tax rates, which City Council will be asked to approve later this year.

There are many variables in this estimated 2005 tax budget, therefore I want to emphasize that this budget is very preliminary and will be subject to change.

If you have any questions please call.

c. Robert DiSpirito, City Manager
Eric Severs, City Solicitor
Jean Simon, City Clerk
File

BUDGET COMMISSION *of* LORAIN COUNTY, OHIO

- DANIEL J. TALAREK
  County Treasurer
- MARK R. STEWART
  County Auditor
- GARY C. BENNETT
  ~~JEFFREY H. MANNING~~
  County Prosecutor

May 12, 2004

TO: ALL LOCAL GOVERNMENT ENTITIES

Please be advised the Budget Commission voted on January 13, 2004 to return to the Original Budget Process of filing a full tax budget inclusive of three years of revenue and expenditure information along with estimated revenue and expenditures for 2005.

Please find enclosed your Annual Tax Budget booklet to be adopted by:

Thursday, July 15, 2004

and filed with the County Auditor's office by:

Tuesday, July 20, 2004

Please review the 5705.27 through 5705.59 Ohio Revised Codes with your legal council to make sure you are in compliance. A copy of your resolution adopting the tax budget, along with your publication and two copies of the budget should be filed in the County Auditor's office by the July 20th deadline.

PLEASE NOTE: NO EXTENSIONS WILL BE GRANTED!

Once the necessary work is completed and approved by the Budget Commission we will arrange for a hearing with all sub-divisions to review the work.

Sincerely yours,

Mark R. Stewart, Lorain County Auditor
Secretary, Lorain County Budget Commission

Daniel J. Talarek
Lorain County Treasurer

Gary C. Bennett
Lorain County Prosecutor

Revised County Auditor's Form No. Aud 622 Rev. 4-88
Prepare in triplicate
On or before July 20th two copies of this Budget must be submitted to County Auditor

A301 BARRETT BROTHERS PUBLISHERS
Form Prescribed by the Auditor of State

City ~~or~~
~~Village~~ of Oberlin

Lorain County, Ohio

(Date) June 24, 2004

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, 2005, has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed ______________________

Title ______________________

SCHEDULE A

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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND (Include only those funds which are requesting general property tax revenue)	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	County Auditor's estimate of Tax Rate to be Levied: 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 + Health Dist.	592,533				
SPECIAL REVENUE:					
Police Pension	225,597				
Fire Pension	45,866				
DEBT SERVICE:					
Library	151,652				
PROPRIETARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Refuse	400,981				
FIDUCIARY FUNDS	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS	1,416,629				

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to Schedule A, Column 3)
GENERAL FUND:		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
Current Expense Levy authorized by voters on / / ,		
not to exceed years. Authorized under Sect. , R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION		
SPECIAL LEVY FUNDS:		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		
Fund, Levy authorized by voters on / / ,		
not to exceed years. Authorized under Section , R. C.		

FUND NAME: GENERAL FUND **EXHIBIT I**
FUND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 02 Actual (2)	For 03 Actual (3)	Current Year Estimated for 04 (4)	Budget Year Estimated for 05 (5)
REVENUES				
Local Taxes				
General Property Tax — Real Estate	360,722	391,452	404,716	554,354
Tangible Personal Property Tax	48,555	36,716	32,195	40,179
Municipal Income Tax	2,359,620	2,392,455	2,336,025	2,400,000
Other Local Taxes	40,623	42,993	42,000	42,420
Total Local Taxes	2,809,520	2,863,616	2,814,936	3,034,953
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government	547,871	607,478	474,736	617,157
Estate Tax	369,953	492,031	100,000	200,000
Cigarette Tax	204	167	200	200
License Tax				
Liquor and Beer Permits	8,699	5,980	5,000	5,000
Gasoline Tax				
Library and Local Government Support Fund				
Property Tax Allocation				
Other State Shared Taxes and Permits	344,683	363,993	323,000	350,000
Total State Shared Taxes and Permits	1,271,410	1,469,649	902,936	1,172,357
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues				
Special Assessments				
Charges for Services	511,978	606,201	615,916	608,080
Fines, Licenses, and Permits	581,617	713,273	617,500	670,100
Miscellaneous	463,416	352,497	325,700	375,200
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers				
Advances	253,309	681,860	225,000	120,000
Other Sources				
TOTAL REVENUE	5,891,250	6,687,096	5,501,988	5,980,690

UND NAME: GENERAL FUND **EXHIBIT I**

UND TYPE/CLASSIFICATION: GOVERNMENTAL — GENERAL

This Exhibit is to be used for the General Fund Only

DESCRIPTION (1)	For 02 Actual (2)	For 03 Actual (3)	Current Year Estimated for 04 (4)	Budget Year Estimated for 05 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	1,664,245	1,783,917	1,938,021	2,056,126
Travel Transportation	45,000	41,795	46,153	46,030
Contractual Services	37,186	36,617	48,385	47,174
Supplies and Materials	96,157	73,649	124,367	110,649
Capital Outlay	10,718	10,006	450	-0-
Total Security of Persons and Property	1,853,306	1,945,984	2,157,376	2,259,979
Public Health Services				
Personal Services	72,280	78,315	79,942	83899
Travel Transportation	5,200	5,200	4,000	4,000
Contractual Services	15,383	16,777	20,450	21,064
Supplies and Materials	10,375	10,427	16,575	16,995
Capital Outlay				
Total Public Health Services	103,238	110,719	120,967	125,958
Leisure Time Activities				
Personal Services	333,344	348,034	379,324	422,348
Travel Transportation	2,500	2,500	2,500	2,500
Contractual Services	4,471	5,636	13,404	13,699
Supplies and Materials	64,084	61,443	98,238	90,228
Capital Outlay				
Total Leisure Time Activities	404,399	417,612	493,466	528,775
Community Environment				
Personal Services	243,886	244,198	282,307	312,507
Travel Transportation	2,610	1,500	1,000	1,000
Contractual Services	75,228	81,762	99,659	90,707
Supplies and Materials	9,832	10,736	13,425	13,700
Capital Outlay				
Total Community Environment	331,556	338,196	396,391	417,913
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services				

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 02 Actual (2)	For 03 Actual (3)	Current Year Estimated for 04 (4)	Budget Year Estimated for 05 (5)
Transportation				
Personal Services	215,388	245,987	254,108	269,625
Travel Transportation	15,000			2,100
Contractual Services	204,856	204,867	253,419	211,865
Supplies and Materials	126,682	138,690	142,677	190,830
Capital Outlay	159,809	38,790	34,448	32,960
Total Transportations	721,735	628,334	684,652	707,380
General Government				
Personal Services	1,249,374	1,331,749	1,581,934	1,686,329
Travel Transportation			1,500	1,500
Contractual Services	335,603	157,652	404,550	277,315
Supplies and Materials	224,910	464,103	410,055	345,286
Capital Outlay	1,624		11,424	10,300
Total General Government	1,811,511	1,953,504	2,409,463	2,320,730
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service				
Other Uses of Funds				
Transfers	258,486	258,100	314,486	330,685
Advances	681,860	183,094	120,000	120,000
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	940,346	441,194	434,486	450,685
TOTAL EXPENDITURES	6,166,092	5835,543	6,696,801	6,811,420
Revenues over/(under) Expenditures	(274,842)	851,553	(1,194,813)	(830,730)
Beginning Unencumbered Balance	*4,156,098	*3,881,256	4,732,808	① -0-
Ending Cash Fund Balance	3,881,256	4,732,808	3,537,995	-0-
Estimated Encumbrances (outstanding at year end)	171,752	297,969	180,000	-0-
Estimated Ending Unencumbered Fund Balance	3,709,505	4,434,839	3,357,995	(830,730)

*Use Cash Balance

① a) Income tax revenues are lower than expected for 2004 and
b) the City will be appropriating the necessary funds for construction of a service garage and
c) other revenue is expected to be lower in 2004.
All of these, and other unknowns, through subsequent budget amendments, could easily result in a zero unencumbered balance.

UND NAME: Police Pension

D TYPE/CLASSIFICATION: Special Revenue

eproduce as needed

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

DESCRIPTION (1)	For 02 Actual (2)	For 03 Actual (3)	Current Year Estimated for 04 (4)	Budget Year Estimated for 05 (5)
REVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes				
General Property Taxes	141,978	154,441	159,076	206,799
Tangible Personal Property Taxes	20,607	16,487	14,460	18,798
Other Sources	1,860	603		
TOTAL REVENUE	164,445	171,531	173,536	225,597
EXPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Identify each program and object code	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
the same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
PROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Security of Persons and Property				
Personal Services	145,278	151,812	167,000	243,680
Other uses	2,541	3,008	2,600	2,678
TOTAL EXPENDITURES	147,819	154,820	169,600	246,358
Revenues Over (Under) Expenditures	16,626	16,711	3,936	(20,761)
ginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	2,887	19,513	36,224	40,160
Ending Cash Fund Balance	19,513		40,160	19,399
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	19,513	36,224	40,160	19,399

ND NAME: Fire Pension

TYPE/CLASSIFICATION: Special Revenue

roduce as needed

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

DESCRIPTION (1)	For 02 Actual (2)	For 03 Actual (3)	Current Year Estimated for 04 (4)	Budget Year Estimated for 05 (5)
EVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local taxes				
General Property Taxes	27,974	30,190	30,715	39,929
Tangible Personal Property Taxes	5,455	5,201	4,567	5,937
Transfers	28,828	29,000	34,000	34,200
OTAL REVENUE	62,257	64,391	69,282	80,066
XPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
dentify each program and object code	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
ne same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
ROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Security of Persons and Property				
Personal Services	63,000	62,671	67,000	69,680
Other Uses	388	501	750	773
TOTAL EXPENDITURES	63,388	63,172	67,750	70,453
Revenues Over (Under) Expenditures	(1,131)	1,219	1,532	9,613
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	1,131	-0-	1,219	2,751
Ending Cash Fund Balance	-0-	1,219	2,751	12,364
Estimated Encumbrances (outstanding at end of year)				
Estimated Ending Unencumbered Fund Balance	-0-	1,219	2,751	12,364

ND NAME: Library

TYPE/CLASSIFICATION: Debt Service

roduce as needed

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

DESCRIPTION (1)	For 02 Actual (2)	For 03 Actual (3)	Current Year Estimated for 04 (4)	Budget Year Estimated for 05 (5)
EVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes				
General Property Tax	121,420	147,856	137,725	139,102
Tangible Personal Property Tax	16,311	13,784	12,426	12,550
Advances In	12,142			
OTAL REVENUE	149,873	161,640	150,151	151,652
XPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
dentify each program and object code	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
e same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
ROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Debt Service				
Redemption of Principal	145,156	144,313	143,125	146,594
Contractual Services	1,696	4,373	4,505	4,577
Advances Out	3,021	12,141	2,521	
TOTAL EXPENDITURES	149,873	160,827	150,151	151,171
Revenues Over (Under) Expenditures	-0-	813	-0-	481
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	-0-	-0-	813	-0-
Ending Cash Fund Balance	-0-	813	813	481
Estimated Encumbrances (outstanding at end of year)		-0-	-0-	-0-
Estimated Ending Unencumbered Fund Balance	-0-	813	813	481

ND NAME: Solid Waste

TYPE/CLASSIFICATION: Enterprise

roduce as needed

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

DESCRIPTION (1)	For 02 Actual (2)	For 03 Actual (3)	Current Year Estimated for 04 (4)	Budget Year Estimated for 05 (5)
EVENUE	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Local Taxes				
General Property Taxes	254,980	276,560	285,615	371,299
Tangible Personal Property Taxes	34,374	26,041	22,832	29,682
Charges for Services	289,493	305,942	348,200	348,200
OTAL REVENUE	578,847	608,543	656,647	749,181
XPENDITURES	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
dentify each program and object code	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
'e same level shown on Exhibit I)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
ROGRAM) (OBJECT)	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
Basic Utility Services				
Personal Services	166,932	183,159	185,354	226,856
Travel Transportation	38,000	40,000	45,000	45,000
Contractual Services	128,182	126,266	230,000	396,891
Supplies and Material	10,366	17,240	15,600	46,077
Capital Outlay	6,635	10,428	15,000	45,450
Transfers	143,740	188,930	168,743	221,552
TOTAL EXPENDITURES	493,855	566,023	659,697	981,826
Revenues Over (Under) Expenditures	84,992	42,520	(3,050)	(232,645)
Beginning Unencumbered Fund Balance (Use Actual Cash Balance in Col. 2 and 3)	119,767	204,759	247,279	244,229
Ending Cash Fund Balance	204,759	247,279	244,229	11,584
Estimated Encumbrances (outstanding at end of year)	225	650	-0-	-0-
Estimated Ending Unencumbered Fund Balance	204,534	246,629	244,229	11,584

EXHIBIT III

Page 1

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances: Personal Services	Budget Year Expenditures and Encumbrances: Other	Budget Year Expenditures and Encumbrances: Total	Estimated Unencumbered Balance 12/31/05
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Streets M + R	57,133	406,310	463,443	237,415	157,723	395,138	68,305
State Highway	15,246	72,989	88,235	28,852	40,725	69,577	18,658
County Recycling	48,605	94,019	142,624	60,444	23,025	83,469	59,155
State Recycling	12,000	-0-	12,000	-0-	-0-	-0-	12,000
CDBG Housing	101,462	4,530	105,992	-0-	103,000	103,000	2,992
Community Housing Improve.	102,000	250,000	352,000	4,680	346,365	351,045	955
DARE Grant	-0-	14,300	14,300	-0-	14,297	14,297	3
ODNR Grant	68,562	-0-	68,562	-0-	68,562	68,562	-0-
CDBG-RLF	20,500	6,100	26,600	1,352	24,140	25,492	1,108
Fire Training	1,043	1,100	2,143	-0-	2,060	2,060	83
Home-RLF	23,000	6,500	29,500	728	28,631	29,359	141
SUB- **TOTAL SPECIAL REVENUE FUNDS**	449,551	855,848	1,305,399	333,471	808,528	1,141,999	163,400
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
TOTAL CAPITAL PROJECTS							

EXHIBIT III

Page 2

FUND ist All Funds Individually Unless eported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/05
				Personal Services	Other	Total	
OVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
DBG Formula Allocation	456	-0-	456				456
DBG State Econ. Dev.	1,076	-0-	1,076		1,076	1,076	-0-
MS Grant	420	15,000	15,420		15,360	15,360	60
Main Street Grant	-0-	20,000	20,000		20,000	20,000	-0-
Downtown Revitalization	327,000	-0-	327,000		326,800	326,800	200
outh Council	10,873	-0-	10,873		10,873	10,873	-0-
Payroll Imprest	2,106	-0-	2,106		-0-	-0-	2,106
Jnemployment Comp	26,467	16,000	42,467		20,600	20,600	21,867
DARE Grant	1,100	-0-	1,100		1,100	1,100	-0-
aw Enforcement Trust	3,300	500	3,800		3,800	3,800	-0-
lee Long Nursery Trust	13,689	-0-	13,689		13,689	13,689	-0-
UB- OTAL SPECIAL REVENUE FUNDS	386,487	51,500	437,987		413,298	413,298	24,689
EBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTAL DEBT SERVICE FUNDS							
APITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
OTAL CAPITAL PROJECTS							

FUND ist All Funds Individually Unless eported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/05
				Personal Services	Other	Total	
OVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
LK Park	276		276				276
emetery Tree Trust	803		803				803
ndigent Alcohol Trust	83,371	7,500	90,871		25,750	25,750	65,121
oliday Beautification	269	100	369		206	206	163
ar Memorial	6,384		6,384		6,384	6,384	
acation/Sick Leave	15,661	15,200	30,861	19,760		19,760	11,101
fter School Program	3,350	100	3,450				3,450
ecreation Complex	9,855		9,855				9,855
epot Park	7,151		7,151		7,150	7,150	
aring Fund	1,141	2,500	3,641		2,575	2,575	1,065
UB- OTAL SPECIAL REVENUE FUNDS	128,261	25,400	153,661	19,760	42,065	61,825	91,836
EBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
OTAL DEBT SERVICE FUNDS							
APITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
OTAL CAPITAL PROJECTS							

EXHIBIT III

Page 4

FUND ist All Funds Individually Unless eported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/05
				Personal Services	Other	Total	
OVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
PECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
From							
Page 1	449,551	855,848	1,305,399	333,471	808,528	1,141,999	163,400
2	386,487	51,500	437,987		413,298	413,298	24,689
3	128,261	25,400	153,661	19,760	42,065	61,825	91,836
OTAL SPECIAL REVENUE FUNDS	964,299	932,748	1,897,047	353,231	1,263,891	1,617,122	279,925
EBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
eneral Obligation Debt	308,256	556,047	864,303		438,347	438,347	425,956
pecial Assessment Debt	259,777	17,291	277,068		21,239	21,239	255,829
ouncilmatic Debt	45,120	-0-	45,120				45,120
OTAL DEBT SERVICE FUNDS	613,153	573,338	1,186,491		459,586	459,586	726,905
APITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
Income Tax	530,629	1,242,000	1,772,629		1,536,373	1,536,373	236,256
Open Space	16,118		16,118		16,118	16,118	
Subdivision Review	238	79,000	79,238				79,238
Sidewalk Improvement	3,000	80,000	83,000		79,059	79,059	3,941
Equipment Replacement	263,667	99,100	362,767		154,500	154,500	208,267
Court Improvement	9,773	91,000	100,773		100,645	100,645	128
SUB-OTAL CAPITAL PROJECTS	823,425	1,591,100	2,414,525		1,886,695	1,886,695	527,830

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/__	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances Personal Services	Other	Total	Estimated Unencumbered Balance 12/31/__
GOVERNMENTAL:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
SPECIAL SERVICE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL SPECIAL REVENUE FUNDS							
DEBT SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
Court Computer	141,165	55,000	196,166		73,130	73,130	123,036
Spring St. Park	20,000		20,000		20,000	20,000	
SubTotal Page 5	161,165	55,000	216,166		93,130	93,130	123,036
Page 4	823,425	1,591,100	2,414,525		1,886,695	1,886,695	527,830
TOTAL CAPITAL PROJECTS	984,590	1,646,100	2,630,691		1,979,825	1,979,825	650,866

FUND st All Funds Individually Unless ported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/05	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/05
				Personal Services	Other	Total	
ROPRIETARY:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
NTERPRISE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
able Program	30,989	15,300	46,289		25,750	25,750	20,539
Jastewater Tax	923,616	467,000	1,390,616		719,801	719,801	670,815
Jater	266,545	1,912,899	2,179,444	763,532	1,178,391	1,941,923	237,521
Jastewater	587,833	1,616,798	2,204,631	561,461	1,052,142	1,613,603	591,028
lectric	1,617,870	8,202,820	9,820,690	1,201,214	7,655,672	8,856,886	963,804
lectric Replacement	3,579,888	970,000	4,549,888		1,368,520	1,368,520	3,181,368
Jater Replacement	1,101,798	654,000	1,755,798		1,754,984	1,754,984	814
ewer Replacement	1,088,691	200,000	1,288,691		224,540	224,540	1,064,151
efuse Replacement	349,094	100,000	449,094		85,490	85,490	363,604
JEPC Debt Service	5,716	313,460	319,176		313,460	313,460	5,716
JEPC Debt Reserve	295,216	5,000	300,216		12,360	12,360	287,856
OTAL ENTERPRISE FUNDS	9,847,256	14,457,277	24,304,533	2,526,207	14,391,110	16,917,317	7,381,216
NTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Central Garage	80,601	217,500	298,101	124,554	159,912	284,466	13,635
Office Supply Inventory	4,964		4,964		3,090	3,090	1,874
General Plant Supplies	2,912	17,300	20,212		20,150	20,150	62
OTAL INTERNAL SERVICE FUNDS	88,477	234,800	323,277	124,554	183,152	307,706	15,571
IDUCIARY:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
RUST AND AGENCY FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
Cable Deposit	14,116		14,116		14,116	14,116	
Cable Performance	10,000		10,000				10,000
Julia Severance Endow.	1,029		1,029				1,029
E.M. Hall Endowment	2,676		2,676				2,676
Street Deposits	5,200		5,200		5,150	5,150	50
Gager-Wilmot Endow.	22,741		22,741				22,741
OTAL TRUST AND AGENCY FUNDS	55,762		55,762		19,266	19,266	36,496
OTAL FOR MEMORANDUM ONLY							

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FUND ist All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/___	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/___
				Personal Services	Other	Total	
PROPRIETARY: ENTERPRISE FUNDS	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
TOTAL ENTERPRISE FUNDS							
INTERNAL SERVICE FUNDS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL INTERNAL SERVICE FUNDS							
FIDUCIARY: TRUST AND AGENCY FUNDS	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXX XXXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX
Unclaimed Fund	11,459		11,459		1,545	1,545	9,914
State OBBS	728	3,200	3,928		2,560	2,560	1,368
Construction Escrows	171	45,200	45,371		44,500	44,500	871
Utility Deposits	117,055	20,000	137,055		30,900	30,900	106,155
Subtotal page 7	129,413	68,400	197,813		79,505	79,505	118,308
page 6	55,762		55,762		19,266	19,266	36,496
TOTAL TRUST AND AGENCY FUNDS	185,175	68,400	253,575		98,771	98,771	154,804
TOTAL FOR MEMORANDUM ONLY	12,682,950	17,912,663	30,595,613	3,003,992	18,376,335	21,380,327	9,215,286

EXHIBIT IV

STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expense to be Paid from Bond Issues)

(Section 5705.29. Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Specific descriptions not known at this time			
General	-0-		
Special Revenue	1,076		CDBG - State Econ. Dev.
	2,770		Law Enforcement Trust
Note: This schedule includes all capital for General Fund and Special Revenue funds. Other funds' capital projects not listed since they are not part of Item 2 (and further deduct - Item 4) in ORC Section 5747.52. If you require additional information we will be glad to provide it.			
TOTAL	3,846		

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGEMENTS

(Section 5705.29. Revised Code)

DESCRIPTION OF JUDGEMENT	AMOUNT OF JUDGEMENT	FUND PAYING JUDGEMENT
None		
TOTAL		

List the amounts required for the payment of each judgement expected to be paid during the year being budgeted.

SEE NOTE BELOW

EXHIBIT VI

PURPOSE OF BONDS AND NOTES	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, ___	BUDGET YEAR: Amount Required for Principal and Interest 1/1/___ to 12/31/___	BUDGET YEAR: Amount Receivable from Other Sources to Meet Debt Payments 1/1/___ to 12/31/___
Payable from Bond Retirement Fund:	XXXXXXXX	XXXXXX	XXXXX	XXXXXXX	XXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
INSIDE 10 MILL LIMIT	XXXXXXXX	XXXXXX	XXXXX	XXXXXXX	XXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL									
OUTSIDE 10 MILL LIMIT:	XXXXXXXX	XXXXXX	XXXXX	XXXXXXX	XXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX
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.

Note: The City has several debt issues both inside and outside the 10 mill limit. Yet none of this debt pertains to item 7 in ORC Section 5747.51 and 5747.52 (for General and Special Revenue Funds). If you require additional information, we will be glad to provide it.

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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
GENERAL FUND	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Fund							
SPECIAL REVENUE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Street Construction Maintenance/Repair							
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	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Obligation Bond Fund							
Other Debt Service Funds							
TOTAL DEBT SERVICE FUNDS							
CAPITAL PROJECT FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXX
Construction Fund							
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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Special Assessment Bond Retirement							
Special Assessment Improvement Fund							
Special Assessment Operating Fund							
Other Special Assessment Funds (specify)							
TOTAL SPECIAL ASSESSMENT FUNDS							
ENTERPRISE FUNDS:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Water Fund							
Sanitary 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:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Revolving Fund							
Other Internal Service Funds							
TOTAL INTERNAL SERVICE FUNDS							

OFFICIAL CERTIFICATE OF ESTIMA.ED 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
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	XXXXXXXXXXXX	XXXXXXXXXXXX
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

____

City/Village

FOR FISCAL YEAR

BEGINNING JANUARY 1, ____

__________, ____

____

County Auditor

____

Deputy Auditor