

**RESOLUTION #10-0505-03: 2010 PERMANENT APPROPRIATION AMENDMENT 1 AND CHANGES IN RESOURCES AVAILABLE FOR EXPENDITURES**

**Whereas**, ORC § 5705.36(A)(1) requires the fiscal officer of each subdivision and other taxing units to certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget and changes during the year to the sources available for expenditures, and

**Whereas**, ORC § 5705.38(A) requires the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate.

**Whereas**, the Department of Homeland Security grant received by the fire department, establishing the capital reserve funds and the transfer of funds to the capital reserve accounts causes a change in resources and expenditures of the township.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF LIBERTY TOWNSHIP, DELAWARE COUNTY, OHIO:**

1. to have the fiscal officer submit to the Delaware County Budget Commission the revised estimate of resources as shown in Attachment 1 for certification, and
2. to adopt for fiscal year 2010 the amended permanent appropriations as set forth in Attachment 2.

Motion made by Sybert and seconded by Carducci.

Vote: yes Ms. Carducci yes Mr. Mann yes Mr. Sybert

This Resolution shall be in force and become effective immediately upon its execution.

5-5-10  
Date

Curtis J. Sybert  
Curtis J. Sybert, Trustee

Robert J. Mann  
Robert Mann, Trustee

Mary Carducci  
Mary Carducci, Trustee

CERTIFIED BY:

Mark S. Gerber  
Mark S. Gerber, Fiscal Officer

Attachment 1: 2010 Tax Budget Estimated Resources Amended May 5, 2010 for Liberty Township

	Unencumber Balance After Audit										Total Revenues	Total Resources
	Unencumber Balance	2008-2009 Net Audit	Adjustments January 1, 2010		Real Estate Tax	Rollbacks	Local Government	Other Sources	Transfers From	Other Funds		
	January 1, 2010	Adjustments		2010								
General Fund	\$ 903,306.15	\$ (10,000.00)	\$ 893,306.15	\$ 1,076,993.68	\$ 116,322.68	\$ 29,733.54	\$ 600,000.00	\$ -	\$ -	\$ 1,823,049.90	\$ 2,716,356.05	
M.V. License Tax Fund	\$ 10,703.10	\$ -	\$ 10,703.10	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00	\$ 50,703.10	
Gasoline Tax Fund	\$ 16,274.04	\$ 11,613.00	\$ 27,887.04	\$ -	\$ -	\$ -	\$ 130,000.00	\$ -	\$ -	\$ 130,000.00	\$ 157,887.04	
Road & Bridge Fund	\$ 511,624.00	\$ (1,613.00)	\$ 510,011.00	\$ 898,713.39	\$ 95,892.03	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 997,105.42	\$ 1,507,116.42	
Fire District Fund	\$ 2,705,450.18	\$ -	\$ 2,705,450.18	\$ 5,191,543.10	\$ 559,909.46	\$ -	\$ 250,000.00	\$ -	\$ -	\$ 6,001,452.56	\$ 8,706,902.74	
Permissive Tax Fund (M.V.)	\$ 7,845.11	\$ -	\$ 7,845.11	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ 37,845.11	
General Bond Retirement	\$ 24,935.89	\$ -	\$ 24,935.89	\$ 411,215.64	\$ 44,414.07	\$ -	\$ -	\$ -	\$ -	\$ 455,629.71	\$ 480,565.60	
Special Assessment	\$ 80.30	\$ -	\$ 80.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80.30	
Bond Proceeds (Rec Center)	\$ 334,694.09	\$ -	\$ 334,694.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,694.09	
Private Purpose Funds	\$ 5,850.25	\$ -	\$ 5,850.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,850.25	
FEMA Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DHS Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Bond Proceeds (Havener Park)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,592.00	\$ -	\$ -	\$ 678,592.00	\$ 678,592.00	
Fire Capital Reserve Fund-9401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Road & Bridge Capital Reserve Fund-4902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355.00	\$ 1,400,550.00	\$ -	\$ 1,400,905.00	\$ 1,400,905.00	
Totals	\$ 4,520,763.11	\$ -	\$ 4,520,763.11	\$ 7,578,465.81	\$ 816,538.24	\$ 29,733.54	\$ 1,739,447.00	\$ 1,631,550.00	\$ -	\$ 11,795,734.59	\$ 16,316,497.70	

Attachment 2: 2010 Liberty Township Permanent Appropriation Amended May 5, 2010

	Salaries	Other	Total	2010 Receipt Forecast or Transfer-In	January 1, 2010 Actual Unencumbered Cash Balance	PROJECTED 12/31/2010 Forecast Cash Balance
<b>General Fund Appropriations</b>						
Administration-110 Other includes \$400,000 for legal fees	\$ 308,000.00	\$ 725,000.00	\$ 1,033,000.00			
Legal Fees-110-311	\$	\$ 400,000.00	\$ 400,000.00			
Township Offices-120	\$	\$ 73,609.60	\$ 73,609.60			
Zoning-130	\$ 177,500.00	\$ 106,500.00	\$ 284,000.00			
Parks-610	\$ 300,000.00	\$ 278,000.00	\$ 578,000.00			
Capital Improvements-700	\$	\$ 100,000.00	\$ 100,000.00			
Havener Bond Principal-810	\$	\$ 50,000.00	\$ 50,000.00			
Havener Bond Interest-811	\$	\$ 16,000.00	\$ 16,000.00			
<b>Total Fund 100</b>	<b>\$ 785,500.00</b>	<b>\$ 1,349,109.60</b>	<b>\$ 2,134,609.60</b>	<b>\$ 1,823,049.90</b>	<b>\$ 893,306.15</b>	<b>\$ 581,746.45</b>
<b>Funds 2011, 2021, 2031, 2231</b>						
<b>Fund 2031-Roads</b>						
Department-330	\$ 405,000.00	\$ 358,252.00	\$ 763,252.00	\$ 997,105.42		
Capital Improvements-700						
Reserve Fund For Liabilities	\$	\$ 111,752.30	\$ 111,752.30			
Dept-910-Transfer-Out to Fund 4902	\$	\$ 231,000.00	\$ 231,000.00			
Fund 2031-Roads Appropriation	\$ 405,000.00	\$ 701,004.30	\$ 1,106,004.30	\$ 997,105.42	\$ 510,011.00	\$ 401,112.12
Fund 2011-Motor Vehicle License Tax Appropriation	\$	\$ 46,000.00	\$ 46,000.00	\$ 40,000.00	\$ 10,703.10	\$ 4,703.10
Fund 2021-Gasoline Tax Appropriation	\$	\$ 125,000.00	\$ 125,000.00	\$ 130,000.00	\$ 27,887.04	\$ 32,887.04
Fund 2231-Permissive MVL Appropriation	\$	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 7,845.11	\$ 2,845.11
<b>Totals</b>	<b>\$ 405,000.00</b>	<b>\$ 907,004.30</b>	<b>\$ 1,312,004.30</b>	<b>\$ 1,197,105.42</b>	<b>\$ 556,446.25</b>	<b>\$ 441,547.37</b>
<b>Fund 4902-Road Capital Reserve</b>						
Dept-760 Capital Projects	\$	\$ 97,600.00	\$ 97,600.00			
Revenue From Sale of Fixed Assets			\$	\$ 8,000.00		
Dept-910 Transfers-In from Fund 2031			\$	\$ 231,000.00		
Fund 4902-Road Capital Reserve Totals	\$	\$ 97,600.00	\$ 97,600.00	\$ 239,000.00	\$ -	\$ 141,400.00
<b>Fund 2191-Fire</b>						
Department-220	\$ 3,245,000.00	\$ 2,715,000.00	\$ 5,960,000.00	\$ 6,001,452.56		
Capital Improvements-700	\$	\$ -	\$ -	\$ -	\$	\$ -
Reserve Fund For Liabilities		\$	\$ 50,000.00			
Dept-910-Transfer-Out to Fund 4902		\$	\$ 1,400,550.00			
Fund 2191-Fire Appropriation	\$ 3,245,000.00	\$ 2,715,000.00	\$ 7,410,550.00	\$ 6,001,452.56	\$ 2,705,450.18	\$ 1,296,352.74
<b>Fund 4901-Fire Capital Reserve</b>						
Department-760	\$	\$ 407,550.00	\$ 407,550.00			
Revenue From Sale of Fixed Assets			\$	\$ 355.00		
Dept-910 Transfers-In from Fund 2191			\$	\$ 1,400,550.00		
Fund 4901-Fire Capital Reserve Totals	\$	\$ 407,550.00	\$ 407,550.00	\$ 1,400,905.00	\$ -	\$ 993,355.00
<b>Fund 3101-Bond Retirement</b>						
Tax Collection Fees-690	\$	\$ 6,000.00	\$ 6,000.00			
Principal-810	\$	\$ 191,613.56	\$ 191,613.56			
Interest-830	\$	\$ 255,000.00	\$ 255,000.00			
Fund 3101-Bond Retirement Appropriation	\$	\$ 452,613.56	\$ 452,613.56	\$ 455,629.71	\$ 24,935.89	\$ 27,952.04
<b>Other Funds Appropriations</b>						
Fund 2902-Homeland Security Grants	\$	\$ 678,592.00	\$ 678,592.00	\$ 678,592.00	\$ -	\$ -
Fund 4101-Rec Center Proceeds	\$	\$ 125,000.00	\$ 125,000.00	\$ -	\$ 334,694.09	\$ 209,694.09
Fund 9751-Leibert	\$	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,129.44	\$ 129.44
Fund 9752-Amos	\$	\$ 700.00	\$ 700.00	\$ -	\$ 720.81	\$ 20.81
Fund 2401-Special Assessment	\$	\$ -	\$ -	\$ -	\$ 80.30	\$ 80.30
<b>Total Appropriations for All Funds</b>	<b>\$ 4,435,500.00</b>	<b>\$ 7,327,421.46</b>	<b>\$ 13,618,471.46</b>	<b>\$ 11,795,734.59</b>	<b>\$ 4,520,763.11</b>	<b>\$ 3,692,278.24</b>

Note: 12/31/2010 adjusted cash balances include reserve fund balances and audit adjustments from 2009 and 2008