

**RESOLUTION #10-1018-02: 2010 PERMANENT APPROPRIATION AMENDMENT 2 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, and

**Whereas**, Expenditures and resource estimates have changed.

**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 Carducci and seconded by Mann.

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

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

10-18-10  
Date

\_\_\_\_\_  
Curtis J. Sybert, Trustee

CERTIFIED BY:

Robert Mann  
Robert Mann, Trustee

Mark S. Gerber  
Mark S. Gerber, Fiscal Officer

Mary Carducci  
Mary Carducci, Trustee

**Attachment 1: 2010 Estimated Resources Amendment 2 October 18, 2010 for Liberty Township**

	Unencumbered Balance January 1, 2010	2008-2009 Net Audit Adjustments	Unencumbered Balance After Audit Adjustments January 1, 2010	Real Estate Taxes	Rollbacks	Local Government	Other Sources	Transfers or Advances From Other Funds	Total Revenues	Total Resources
1000-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
4903-Park Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00	\$ 60,000.00
2011-M.V. License Tax Fund	\$ 10,703.10	\$ -	\$ 10,703.10	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 50,703.10
2021-Gasoline Tax Fund	\$ 16,274.04	\$ 11,613.00	\$ 27,887.04	\$ -	\$ -	\$ -	\$ 130,000.00	\$ -	\$ 130,000.00	\$ 157,887.04
2231-Permissive Tax Fund (M.V.)	\$ 7,845.11	\$ -	\$ 7,845.11	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 37,845.11
2031-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
9402-Road & Bridge Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 231,000.00	\$ 239,000.00	\$ 239,000.00
2191-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
9401-Fire Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355.00	\$ 1,400,550.00	\$ 1,400,905.00	\$ 1,400,905.00
2902-Dept. of Homeland Security Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,592.00	\$ -	\$ 678,592.00	\$ 678,592.00
2903-Ohio EPA 2010 SWIF Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,991.80	\$ 25,000.00	\$ 133,991.80	\$ 133,991.80
3101-General Bond Retirement	\$ 24,935.89	\$ -	\$ 24,935.89	\$ 411,215.64	\$ 44,414.07	\$ -	\$ -	\$ -	\$ 455,629.71	\$ 480,565.60
3102-Havener Park Note Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4101-Bond Proceeds (Rec Center)	\$ 334,694.09	\$ -	\$ 334,694.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334,694.09
2401-Special Assessment	\$ 80.30	\$ -	\$ 80.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80.30
9751&9752-Private Purpose Funds	\$ 5,850.25	\$ -	\$ 5,850.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,850.25
2901-FEMA Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 4,520,763.11</b>	<b>\$ -</b>	<b>\$ 4,520,763.11</b>	<b>\$ 7,578,465.81</b>	<b>\$ 816,538.24</b>	<b>\$ 29,733.54</b>	<b>\$ 1,908,438.80</b>	<b>\$ 1,656,550.00</b>	<b>\$ 11,989,726.39</b>	<b>\$ 16,510,489.50</b>

**Attachment 2: 2010 Liberty Township Permanent Appropriation Amended October 18, 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	\$ 308,000.00	\$ 725,000.00	\$ 1,033,000.00			
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			
Advance Out to Fund 2903-920		\$ 25,000.00	\$ 25,000.00			
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>Totals</b>	<b>\$ 785,500.00</b>	<b>\$ 1,374,109.60</b>	<b>\$ 2,159,609.60</b>	<b>\$ 1,823,049.90</b>	<b>\$ 893,306.15</b>	<b>\$ 556,746.45</b>
<b>Fund 4903-Park Capital Reserve</b>						
Dept-760 Capital Projects		\$ 50,000.00	\$ 50,000.00			
Revenue From Usage Fees & Sale of Fixed Assets				\$ 60,000.00		
<b>Fund 4903-Park Capital Reserve Totals</b>		<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 60,000.00</b>		<b>\$ 10,000.00</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		
Reserve Fund For Liabilities		\$ 111,752.30	\$ 111,752.30			
Dept. 910-Transfer-Out to Fund 4902		\$ 231,000.00	\$ 231,000.00			
<b>Fund 2031-Roads Appropriation</b>	<b>\$ 405,000.00</b>	<b>\$ 701,004.30</b>	<b>\$ 1,106,004.30</b>	<b>\$ 997,105.42</b>	<b>\$ 510,011.00</b>	<b>\$ 401,112.12</b>
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-931 Transfers-In from Fund 2031				\$ 231,000.00		
<b>Fund 4902-Road Capital Reserve Totals</b>		<b>\$ 97,600.00</b>	<b>\$ 97,600.00</b>	<b>\$ 239,000.00</b>	<b>\$ -</b>	<b>\$ 141,400.00</b>
<b>Fund 2191-Fire</b>						
Department-220	\$ 3,245,000.00	\$ 2,755,000.00	\$ 6,000,000.00	\$ 6,001,452.56		
Reserve Fund For Liabilities		\$ 50,000.00	\$ 50,000.00			
Dept. 910-Transfer-Out to Fund 4902		\$ 1,400,550.00	\$ 1,400,550.00			
<b>Fund 2191-Fire Appropriation</b>	<b>\$ 3,245,000.00</b>	<b>\$ 4,205,550.00</b>	<b>\$ 7,450,550.00</b>	<b>\$ 6,001,452.56</b>	<b>\$ 2,705,450.18</b>	<b>\$ 1,256,352.74</b>
<b>Fund 4901-Fire Capital Reserve</b>						
Department-760		\$ 407,550.00	\$ 407,550.00			
Revenue From Sale of Fixed Assets				\$ 355.00		
Dept-931 Transfers-In from Fund 2191				\$ 1,400,550.00		
<b>Totals</b>		<b>\$ 407,550.00</b>	<b>\$ 407,550.00</b>	<b>\$ 1,400,905.00</b>	<b>\$ -</b>	<b>\$ 993,355.00</b>
<b>Fund 3101-Bond Retirement</b>						
Tax Collection Fees-690		\$ 8,000.00	\$ 8,000.00			
Principal-810		\$ 191,613.56	\$ 191,613.56			
Interest-830		\$ 255,000.00	\$ 255,000.00			
<b>Fund 3101-Bond Retirement Appropriation</b>		<b>\$ 454,613.56</b>	<b>\$ 454,613.56</b>	<b>\$ 455,629.71</b>	<b>\$ 24,935.89</b>	<b>\$ 25,952.04</b>
<b>Fund 2903-Ohio EPA 2010 SWIF Grant</b>						
Advance In from Fund 1000-941		\$ 108,991.80	\$ 108,991.80	\$ 108,991.80	\$ -	\$ -
				\$ 25,000.00	\$ -	\$ 25,000.00
<b>Totals</b>		<b>\$ 108,991.80</b>	<b>\$ 108,991.80</b>	<b>\$ 133,991.80</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>
<b>Other Funds Appropriations</b>						
Fund 2902-Dept of 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>\$ 8,414,711.26</b>	<b>\$ 12,850,211.26</b>	<b>\$ 11,989,726.39</b>	<b>\$ 4,520,763.11</b>	<b>\$ 3,660,278.24</b>
Note: 12/31/2010 adjusted cash balances include reserve fund balances and audit adjustments from 2009 and 2008						