

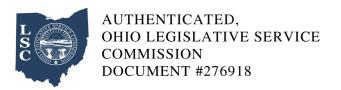
## Ohio Revised Code

Section 118.13 Appropriations may not be contrary to financial plan.

Effective: June 3, 2002

Legislation: House Bill 129 - 124th General Assembly

- (A) No appropriation measure may be adopted contrary to the financial plan approved by the financial planning and supervision commission. Any existing appropriation measure inconsistent with the approved financial plan is ineffective for purposes of any expenditures to the extent it authorizes expenditures in excess of the revenues available after approval of the financial plan, and shall be amended promptly by the legislative authority of the municipal corporation, county, or township to be consistent with the financial plan. Any appropriation measure prior to approval by the legislative authority of the municipal corporation, county, or township shall be submitted to the commission or, when authorized by the commission, the financial supervisor for review to determine whether the measure is consistent with the financial plan. The municipal corporation, county, or township, through the appropriate representatives of the legislative authority and the fiscal officer, shall cooperate with the commission or the financial supervisor in such review. The commission or the financial supervisor shall advise of any modifications in such appropriation measure deemed necessary to conform to the financial plan.
- (B) Prior to giving a certificate of estimated resources or amendment thereof to the municipal corporation, county, or township, the county budget commission shall consult with the commission, and the commission shall revise such certificate or amended certificate in any respect in which the certificate or amended certificate is, in its judgment, inconsistent with the financial plan.
- (C) Any tax budget of the municipal corporation, county, or township shall be consistent with the financial plan approved by the commission. Before submitting the tax budget to the county auditor, the municipal corporation, county, or township shall submit such tax budget to the commission and shall cooperate with the commission in its review of such tax budget. The municipal corporation, county, or township shall make such modifications in the tax budget as the commission determines to be necessary to conform to the financial plan. If the municipal corporation, county, or township fails to make such modifications, the commission shall certify to the budget commission the modifications necessary to conform to the financial plan, and the budget commission shall make such modifications. This division does not apply to a county, township, or municipal corporation for



which the county budget commission has waived the requirement to adopt a tax budget pursuant to section 5705.281 of the Revised Code.

- (D) Nothing in this section, and no delay or failure or refusal to act under or comply with the provisions of this section, delays, modifies, or affects the expenditure restrictions contained in section 118.12 of the Revised Code.
- (E) For purposes of the financial plan, tax budgets, and certificates of estimated resources, the revenue estimates shall not include revenues conditioned upon future favorable action by the electorate of the municipal corporation, county, or township or by the general assembly or congress, other than appropriations of moneys for existing and continuing programs at current levels. The estimate of revenues for any month shall separately state and designate as conditional those revenues which are conditioned upon the future issuance of debt obligations, transfers of funds, advances from funds, payments or reimbursements from the sale of debt obligations, sale of capital assets of the municipal corporation, county, or township, increases in utility rates and other charges, or imposition or increase in taxes, and shall be accompanied by documentation showing that the council or official with authority to act to achieve realization of such conditional revenues has acted in time for realization of such revenues in the month or months indicated. In any event, there shall not be included any source or amount which in the judgment of the commission, or when authorized by the commission, the financial supervisor, is uncertain of realization to form a proper basis for financial planning or budgeting.