



Ohio Revised Code

Section 6101.44 Moneys of district administered through funds.

Effective: April 3, 2025

Legislation: House Bill 315 - 135th General Assembly

The moneys of every conservancy district shall be administered through the following funds:

(A) The preliminary fund, consisting of the proceeds of the preliminary assessment levied under authority of section 6101.45 of the Revised Code, any advances of assessments obtained or notes issued in accordance with section 6101.46 of the Revised Code, and any contribution or appropriation by the state under authority of section 6101.45 of the Revised Code, which shall be used for the payment of expenses incurred for the purposes for which such preliminary assessments and contributions are authorized;

(B) The improvement fund, consisting of the proceeds of all special assessments the collection of which has not been anticipated in the issuance of bonds or notes and the proceeds of all bonds and notes, other than bonds to retire notes, issued under section 6101.50 of the Revised Code, which shall be used for defraying expenditures incurred in the execution of the official plan and the acquisition or construction of properties, works, and improvements of the district, including the cost of preparing the official plan and the appraisal, the entire cost of construction and superintendence, with all charges incidental thereto, and the cost of administration during the period of construction and may also be used for defraying preliminary expenses in accordance with section 6101.46 of the Revised Code and repayment to the preliminary fund, in the manner and to the extent provided by this section, of expenditures from it;

(C) The bond retirement fund, consisting of the proceeds of all special assessments the collection of which has been anticipated in the issuance of bonds or notes together with all other receipts pledged for the retirement of bonds or notes or the payment of interest on the bonds or notes, which shall be used only for those purposes;

(D) The maintenance fund, consisting of the proceeds of maintenance assessments levied annually in accordance with section 6101.53 of the Revised Code, earnings from the operation of the works of the district, rents, incomes, royalties, or other revenues received from the use of the conservancy



district's lands, and all receipts not otherwise assigned by law or by order of the board of directors of the conservancy district, which shall be used for the payment of operation, maintenance, preservation, or any other expense of the district. Additionally, the board of directors of a conservancy district that includes all or parts of more than sixteen counties may use any surplus money in the maintenance fund other than proceeds derived from the levy of maintenance assessments under section 6101.53 of the Revised Code to provide financial support to a charitable trust or a social welfare trust, as defined in section 6101.47 of the Revised Code.

Before levying any assessment to pay the cost of an improvement, the board of directors shall determine the amount expended and to be expended from the preliminary fund for surveys and plans, appraisals, hearings, administration, court costs, and other incidentals that equitably should be repaid to the preliminary fund. The amount may be all or any portion of the preliminary expenses for the improvement. When specified by resolution of the board of directors, the amount shall be included in the costs to be paid from the assessments upon benefited property, and shall be transferred from the improvement fund to the preliminary fund.

The board may establish separate or special funds of each class for each or any designated purpose for which the district is incorporated. Any surplus moneys in any fund of the district may be transferred to any other such fund by the board with the approval of the court, but no transfer shall be made from the bond retirement fund prior to the final maturity of the bonds and notes payable from it, and no transfer shall thereafter be made which would reduce the balance in the fund below the amount required for the payment of all obligations outstanding against the fund.

No money shall be drawn from the treasury of the district, and no obligation for the expenditure of money shall be incurred, except in pursuance of an appropriation by the board. This prohibition does not apply to funds placed at the place of payment by the treasurer of the conservancy district for the payment of maturing bonds and notes and interest on them in accordance with section 6101.51 of the Revised Code. At or before the opening of each fiscal year, which shall correspond to the calendar year unless a different year is authorized by the auditor of state, the board shall adopt a resolution making appropriations for the ensuing year. The appropriation resolution may be amended or supplemented by the board. The total amount appropriated from any fund for any year shall not exceed the sum of the unencumbered balance in the fund at the beginning of the year and the amounts to be received during the year from bonds authorized, and special assessments imposed



prior to their appropriation, together with all other moneys estimated to be received by the fund during the year. At the close of each fiscal year, all unencumbered balances of appropriations shall revert to the funds from which they were made and shall be subject to reappropriation.

No contract shall be entered into, and no order shall be issued, involving the expenditure of money unless the accounting officer of the district first certifies that the amount required to meet the expenditure or, in the case of a continuing contract to be performed in whole or in part in a subsequent fiscal year, the amount required to meet the contract in the year in which the contract is made has been lawfully appropriated for the purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from previous encumbrances. Accounts shall be kept in such form as to show at all times the true condition of each appropriation.