Hardin County Board of Developmental Disabilities
POLICY

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Title: Board Fiscal Policy		
Regulatory Authority: ORC 5705.09; 5126.; 3323.; ORC 5705.222(C); 5705.091;		
Effective Date: 9/18/2018, Revie Date: 2/15/2022		
Reviewer/Job Title: Superintendent or designee		

BOARD FISCAL POLICIES

(A) FISCAL AGENT

(1) The County Auditor serves as the fiscal agent for the Hardin County Board of Developmental Disabilities (HCBDD) and funds are payable pursuant to vouchers approved and authorized for payment by the Superintendent in amounts specified by the Board.

(B) FISCAL RESPONSIBILITES

(1) The HCBDD will:

(a) Adopt a budget;
(b) Authorize expenditures;
(c) Authorize all positions of employment; and
(d) Submit financial reports as required by the Ohio Revised Code.

(C) PROGRAM AND EXPENDITURE PLAN

(1) No later than October 31 of each year the superintendent shall prepare and submit to the Board, a proposed Program and Expenditures Plan for the next calendar year. The Plan shall include sufficient detail to describe sources of revenue and anticipated expenditures for each service or program, with detailed figures for all account codes currently in use. The Plan shall include supplemental schedules for the total number of employee positions to be authorized, the major equipment purchases and contracts being requested, an organizational chart and a list of the goals and objectives of the major components of the Board's programs.

(2) No later than November 30 of each year the Board shall review a Program and Expenditures Plan for the coming year.

(3) In December of each year the Board shall approve and submit to the board of county commissioners, for appropriation, an expenditures plan for the next year which shall be the Board's annual action plan. The expenditure plan shall be prepared in the detail and format prescribed for each fund by the board of county commissioners.

(4) With the submission of the Program and Expenditures Plan in October, the superintendent shall also provide the Board with a five year forecast of income and

expenditures. The forecast will be a mathematical projection, will use stated program and inflation assumptions and may not necessarily include all the service and account code detail used in the annual Program and Expenditures Plan.

(5) The superintendent shall submit to the Board at each of its regularly scheduled meetings a report of the status of its Program and Expenditures Plan, expenditures and the status of each fund to date.

(D) GENERAL FUND

(1) The Board shall establish a fund with the county auditor for money received from its operating levies and other money received for the purposes of providing the services and supports of eligible individuals of the HCBDD and the education of children with developmental disabilities in Hardin County.

(2) The Board shall establish within its General Fund an account structure with sufficient detail to identify all revenues and expenditures by type, source, and program for which they are intended.

(3) The Board's General Fund expenditure account structure shall include a capital contingency account pursuant to ORC 5705.222(C) for acquisition, replacement, renovation or construction of facilities and equipment in the current year.

(4) The Board's General Fund expenditure account structure shall include a reserve balance account for money that is not needed to pay for operating expenses in the current year or for any special purpose for which the Board has established a special fund, but that will be needed to pay for operating expenses in future years.

(E) CAPITAL FUND

(1) The Board shall establish a Capital Fund with the County Auditor for money to be used for acquisition, construction or improvement of capital facilities or for acquisition of capital equipment.

(2) The Board shall establish within its Capital Fund an account structure with sufficient detail to identify all revenues and expenditures by type, source and project for which they are intended.

(3) The Board's Capital Fund expenditure account structure shall include a capital contingency account for acquisition, replacement, renovations or construction of facilities and equipment that may be needed for completion of currently identified projects.

(4) The Board's Capital Fund expenditure account structure shall include a reserve (transfers) balance account for money that is not needed for currently identified projects, but that will be needed to pay for capital projects in the future.

(F) RESERVE ACCOUNTS

(1) Each year, the Board shall include, as part of its expenditure plan submitted to the board of county commissioners for appropriation, reserve (transfers) balance accounts in its General Fund sufficient to operate all its programs and services for a period of no less than six months.

(F) EXPENDITURE AUTHORIZATION

(1) The superintendent is authorized to expend funds necessary for the operation of the Board's programs up to the limits for salaries, employee benefits, and the total for each fund as established by the Board's Program and Expenditure Plan.

(2) The superintendent is authorized to make any single purchase of goods or service less than $15,000. Any single purchase of $15,000 or more shall be authorized by the Board and/or may be subject to competitive bid requirements.

(3) The superintendent is authorized to approve vouchers for payment of Board obligations by the county auditor.

(4) The superintendent shall submit, for ratification by the Board at each of its regularly scheduled meetings, a list of all payments approved since its last meeting.