

Proper Use of Public Funds Policy

The Erie County Board of Developmental Disabilities shall comply with the Internal Revenue Code and other applicable federal mandates for the use of public funds when purchasing and/or reimbursing employees for goods and services while conducting authorized business for the Board. Additionally, the Erie County Board of Developmental Disabilities shall establish limits for these purchases and/or reimbursements.

In implementing this policy, the Board shall establish procedures for the following:

1. cell phone use and allowance;
2. uniform allowance;
3. employee expense reimbursement;
4. use of petty cash;
5. purchase of event amenities;
6. use of donated funds;
7. use of board funds for recognition and memorial expenditures;
8. use of County Board credit cards.

Board Approval: 9/22/06

Revised: 8/20/07, 1/17/08, 2/18/10, 12/15/11

Cite: IRC 262, IRC 280, Small Business Jobs Act of 2010, Ohio Atty. Gen. Opinion 82-006, ORC 301.27

CROSS REFERENCE: Personnel Policy Section 600, Motor Vehicle Use by Board Employees
Procedure: Cell Phone Use and Allowance,

1. CELL PHONE USE AND ALLOWANCE PROCEDURE

- A. The Board's objective is to provide the most work-efficient and cost-effective communications systems to its employees.
- B. Board - owned Cell Phones
1. The Small Business Jobs Act of 2010, enacted the fall of 2010, removed cell phones from the definition of listed property, a category under tax law that normally requires additional recordkeeping by employers/employees. When an employer provides an employee with a cell phone primarily for non-compensatory business reasons, the business and personal use of the cell phone is generally nontaxable to the employee. The IRS will not require recordkeeping of business use in order to receive this tax-free treatment.
 2. As of January 1, 2012, the Board will no longer track personal use of Board-owned cell phones. Personal use of Board-owned cell phones shall be reimbursed to the Board at a rate of \$.25/minute. This reimbursement shall be made on a monthly basis to the Business office. Although personal use is deemed allowable if it is used minimally, if personal calls on a Board-owned cell phone become a material concern, the employee will again be required to be taxed on that personal cell phone use.
 3. The Business office shall prepare a report in January of each year for personal use of Board-owned cell phones during the previous year. This report shall be disseminated to each Department Head, who is responsible for reviewing their employees' cell phone usage. This review should be documented by the reviewer by writing their initials and the date it was reviewed on the report and returned to the Business Services Director by February 1, of each year. Also, there should be a notation stating the employee's personal use of cell phone appears reasonable. If it does not appear reasonable, the Department Head will contact the Business Services Director and the proper steps will be taken to have the employee's personal cell phone use taxed.
 4. The Board still has to prove that the employee does in fact need a cell phone as a working condition of their employment. In January of every year, each employee who has a Board-owned cell phone assigned to them must complete the Cell Phone Allowance Request Form (Appendix A) and submit it to the Department Head for approval. Web access via cell phones and text messaging will not be paid by the County unless approved by the Superintendent.
- C. Personal Cell Phones
1. Employers that require and/or allow employees to use their personal cell phones for business purposes may treat reimbursements of the employees' expenses for reasonable cell phone coverage as nontaxable. This treatment does not apply to reimbursements of unusual or excessive expenses or to reimbursements made as a substitute for a portion of the employee's regular wages.

Effective Date: 9/22/06

Review Date: February 18, 2010 (revision), December 15, 2011(revision) Page 1 of 2

Review Type: As Necessary

Forms: Appendix A: Cell Phone Allowance Request Form

1. CELL PHONE USE AND ALLOWANCE PROCEDURE

2. For an employee to be reimbursed for the cost of the cell phone plan, the Board must demonstrate that a cell phone is an integral instrument in performing their job and they could not effectively carry out their job responsibilities without it. Before an allowance can commence, the employee must fill out a Cell Phone Allowance Request Form (Appendix A), and it must be approved by the employee's Department Head. Only one form is required to be filled out for each employee, which shall be kept on file
3. Cell phone allowances will be distributed quarterly for the prior three months in April, July, October, and January of each year in the following amount:
 - a. \$20.00/month for voice and/or texting only.
 - b. \$40.00/month for voice and/or texting and data package.In order for the employee to get properly reimbursed for using their personal cell phone, they must submit the first page of their three monthly cell phone bills on a quarterly basis to the business office. This invoice needs to include the following information: the month the cell phone coverage took place, the monthly cost of the plan, and the cell phone number. This will help ensure that the employee does in fact have a cell phone, and the Board is reimbursing for their phone use.
4. The department head is responsible for an annual evaluation in January of each year, of each employee's cell phone allowance to determine if it should be continued, terminated or modified.
5. Payment of the cell phone monthly bill will be the responsibility of the employee.



Superintendent

12/15/11

Date

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Review Type: As Necessary

Forms: Appendix A: Cell Phone Allowance Request Form

2. UNIFORM ALLOWANCE PROCEDURE

A. Uniform Allowance Procedure:

1. Per Internal Revenue Code §262, no deduction shall be allowed for personal, living, or family expenses. Clothing purchased by the Board is considered a taxable fringe benefit. Commencing January 1, 2012, clothing allowances will be included in employees' taxable wages, and reported on each employee's W-2. Also taxable is the cleaning costs associated with the taxable clothing. In addition, uniforms that are rented are taxable according to IRS regulations. The only clothing allowances that are exempt from this policy are sheriff uniforms, dog warden uniforms and safety items, which include steel toed shoes, safety glasses, hard hats, etc. Any item of clothing that *can* be worn while away from work or is suitable for every day wear will be taxed as wages. These items include t-shirts, polo shirts, carhartts, etc. If you have a question on an item of clothing in determining its eligibility, please contact the Business office.
2. Attached at the end of this policy is a Taxable Clothing and Meals Form (Appendix B). When an employee receives clothing from the County in any capacity, they are to fill out this form, attain their supervisor's approval, and remit it to the Business office. These forms are to be remitted to the Auditor's office monthly at a minimum. Any affiliated receipts are to be attached as well.



Superintendent

12/15/11

Date

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Forms: Appendix B: Taxable Clothing and Meals

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3. EMPLOYEE EXPENSE REIMBURSEMENT PROCEDURE

A. Employee Expense Reimbursement Procedure:

1. All requests for the reimbursement of expenses, once they are approved by the applicable supervisor, must be submitted with all required back up documents to the Business office on the Expense Reimbursement Form (Appendix C) on or before the first Friday of each month unless otherwise notified. Employees should make every effort to submit for reimbursement of expenses on a monthly basis for those expenses incurred the previous month. Expenses submitted for previous years, except the month of December, will not be reimbursed unless approved by the Business Services Director.
2. Reimbursable employee expenses include, but are not limited to:
 - a. Mileage at the rate set by the Board in January of each year.
 - b. Meals at a per diem rate not to exceed \$45.00, including tip when accompanied by valid receipts. Amount of tip must be written on receipt and initialed by employee.
 - c. Parking fees when accompanied by a valid receipt.
 - d. Toll fees when accompanied by a valid receipt.
 - e. Hotel/motel room fees that cannot be paid for with a purchase order or county credit card.
3. Non-reimbursable travel expenses include, but are not limited to:
 - a. In-room movies.
 - b. Personal phone calls.
 - c. Alcoholic beverages.
 - d. Voluntary dinner meetings.
 - e. Spouse/family members or guest expenses.
 - f. Fines/late fees.
4. Recently, the IRS has communicated that local governments are not accounting for meals properly when paying employees for meals during same day travel. Any meal allowances given when there is not an overnight stay are taxable as wages. Starting October 1, 2006, if meal reimbursement is requested for same day travel, it will be included in the employee's taxable income on their W-2. When these meals occur, the employee must check the "same day travel" box on the Expense Reimbursement Form (Appendix C) and fill out a Taxable Clothing and Meals form (Appendix B). The employee has one week from the date of meal occurrence to turn the form into the Business office. The only exemption to this rule is when meals are included in a seminar fee or when the meal is related to business and part of their job duties. Meals taken when an overnight stay does occur are not taxable, provided receipts are provided.

B. Registration Fees for Conference and Training Seminars

1. If an employee wishes to attend a conference, in-service, or convention a Travel/Expense Request Form (Appendix D) must be submitted to their supervisor for approval before any registrations are made. This form must be completed in full detailing names, purpose, dates, total estimated costs, etc. Once approved by the Supervisor, the form must be submitted to the Business office at least two weeks prior to the registration deadline. Attach a description

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Forms: Appendix B: Taxable Clothing and Meals, Appendix C: Expense Reimbursement Form, Appendix D: Travel/Expense Request Form

3. EMPLOYEE EXPENSE REIMBURSEMENT PROCEDURE

and/or any registration materials of the conference, in-service, or convention to your request.

2. Purchase orders (POs) and/or the County credit card must be used instead of out of pocket expenses whenever possible. Upon receipt of the Travel/Expense Request form, the Business office will register the individual for the conference and make the hotel reservation. The Business office will return to the employee the Travel/Expense Request Form with all registration and purchase order information completed along with a copy of the Board credit card.
3. Any expenses that are incurred by the employee should be submitted on an Expense Reimbursement Form (Appendix C) to your supervisor. Receipts and/or evidence of attendance must be attached

C. Mileage Reimbursement for use of personal vehicle:

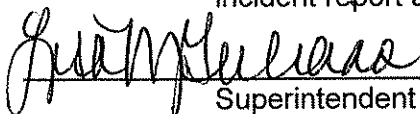
1. Mileage is not computed when traveling to and from home to your normal work assignment.
2. Refer to Motor Vehicle Policy for driver eligibility, employment qualifications, use of personal vehicles, and safety instructions.
3. Employees authorized to use their personal vehicles for Board business are reimbursed at the rate adopted by the DD Board during January of each year or the rate indicated in any bargaining unit agreement. Please refer to the Motor Vehicle Use policy for authorization guidelines.
4. Employees using their personal vehicle in the scope of their employment are covered under the county's fleet insurance policy for liability. Any physical damages to your vehicle would continue to be the responsibility of the employee and employee's insurance company.
5. Whenever possible, staff are expected to carpool and should use only one vehicle if several employees are attending the same conference. When carpooling is possible, only one employee will be reimbursed for mileage.
6. Refer to section 602.1 of the personnel manual for compensable travel guidelines.

D. Lodging

1. Lodging expenses for trips that require an overnight stay are reimbursable with a receipt. An overnight stay is reimbursable when a seminar, workshop, or conference is at least 100 miles from Sandusky and the employee is attending the seminar, workshop, or conference for two or more days. Whenever possible, staff should share room accommodations with coworkers attending the same event. See section (B.1.) for preauthorization process.

E. Personal Property

1. If an employee is requesting reimbursement for personal property that is medically prescribed such as eyeglasses, hearing aids, or dentures and has been damaged by a client and the damage was not due to negligence by the Board employee nor was it preventable, then the employee must submit an incident report along with a request for reimbursement.



Superintendent

12/15/11
Date

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Forms: Appendix B: Taxable Clothing and Meals, Appendix C: Expense Reimbursement Form, Appendix D: Travel/Expense Request Form

4. PETTY CASH PROCEDURE

A. Petty Cash Procedure:

1. Petty cash funds are used to pay small dollar amounts for purchases when it is not possible to issue a vendor payment using the regular accounts payable process. A petty cash request shall not exceed \$75.00 for any one purchase. Requests exceeding \$75.00 require prior approval from the Superintendent/designee.
2. Petty cash funds and receipts are to be maintained in a secure location at all times, with access limited to authorized personnel. The amount in the petty cash fund has an established maximum of \$500. A ledger sheet shall be maintained in the business office indicating the following:
 - a. Date of withdrawal or receipt;
 - b. Individual making withdrawal and a short description of purchase;
 - c. Amount withdrawn or received initialed by both parties;
 - d. Balance remaining in the fund.
3. The petty cash fund should always be in balance. Petty cash outstanding withdrawals plus cash-on-hand should always equal the petty cash authorized amount. The petty cash fund shall be reconciled by the business office on a monthly basis.

B. Administration of the Petty Cash Fund:

1. A purchase request must be presented to the business office in order to obtain petty cash with the following areas completed:
 - a. Date of request;
 - b. Name of individual making request
 - c. Reason for Request should be marked "petty cash";
 - d. Item Description matching 2.b. above;
 - e. Total price should equal total amount requested;
 - f. Supervisor approval signature and date. Department heads may request with no further approval process.
2. Upon submission of a completed purchase request form, the business office will issue the petty cash requested and enter the information into the petty cash ledger sheet.
3. The petty cash purchase must be completed and a receipt for the purchase and any remaining change must be returned to the business office within one business day of receipt of the petty cash.
4. Affidavits will not be accepted in lieu of a receipt for purchases made. All petty cash funds not verified by a vendor receipt shall be the responsibility of the individual who received the petty cash.
5. Upon receipt of the vendor receipt and any change, the business office shall complete the petty cash ledger sheet.
6. The business office shall replenish the petty cash fund through the accounts payable system.

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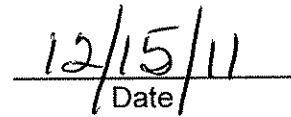
4. PETTY CASH PROCEDURE

C. Non-Allowable Petty Cash Purchases:

1. Travel advances;
2. Staff gifts and other tokens of appreciation;
3. Utilities;
4. Rent;
5. Alcohol or cigarettes;
6. Salaries and wages;
7. Any other item prohibited by ECBDD Policy.



Superintendent



Date

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5. PURCHASE OF EVENT AMENITIES PROCEDURE

A. Purchase of Event Amenities Procedure:

1. The Erie County Board of Developmental Disabilities approves the expenditure of public funds for the purchase of coffee, meals, refreshments or other amenities for events listed below as well as other events of similar character and purpose.
2. Beverages and condiments are provided in the common area for Board staff and visitors to the administrative offices and program offices. The public purpose is to provide common hospitality, fluids and refreshments found in other places of business.
3. The Board shall provide break and meal provisions during staff in-service days and organization activities. The public purpose is that it is a captive training event and those in attendance do not have the opportunity to leave for lunch, etc. It is more cost effective to have the training and refreshments at the same place and also facilitates the training/meeting schedule.
4. Any time Board meetings occur during the evening or over a regular meal time, beverages and refreshments may be provided to the Board, staff and visitors. The public purpose is the Board, public and staff is asked to give up their normal meal time to participate in these activities.
5. On occasion the Board may provide beverages and modest refreshments as part of public awareness activities or public meetings or receptions such as open houses or events where the general public is invited into our facilities. The public purpose is one of general hospitality.
6. Food and beverages may also be purchased for use by our consumers and staff for the purpose of training in meal preparation and community inclusion training.
7. Refreshments purchased with public funds for any of these events shall be modest and appropriate to a work setting. Alcoholic beverages shall never be purchased with public funds or served in any Board facility or at any Board sponsored event.
8. Refreshments for retirement, birthdays, or other personal celebrations for staff of Board shall not be paid for with public funds.



Superintendent



Date

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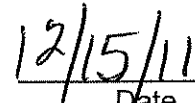
6. USE OF DONATED FUNDS PROCEDURE

A. Use of Donated Funds Procedure:

1. Donated funds shall be used to support individuals served by the DD Board. The Board shall set aside an annual ceiling for donated funds expenditures during its meeting in January of each year. The Superintendent shall then accept requests for donated funds, review these requests with the management team, and determine what requests will be honored.
2. Donations made for specific reasons are restricted for the purpose designated by the donor.



Superintendent



Date

7. USE OF BOARD FUNDS FOR RECOGNITION AND MEMORIAL EXPENDITURES
PROCEDURE

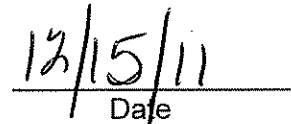
A. Use of Board Funds for Recognition and Memorial Expenditures Procedure:

1. Board funds not to exceed \$50.00 may be used for recognition gifts for the following:
 - a. An employee who is retiring;
 - b. A board member who is leaving the Board.

2. Board funds not to exceed \$35.00 may be used for memorials for the following:
 - a. Board member;
 - b. Former board member;
 - c. County official;
 - d. Other DD officials;
 - e. Individual receiving services;
 - f. Former individual receiving services;
 - g. Employee;
 - h. Form employee;
 - i. Relatives of present board members and employees limited to spouse, parent, child only.



Superintendent



Date

8. USE OF COUNTY BOARD CREDIT CARD PROCEDURE

A. Use of County Board Credit Card Procedure:

1. Issuance of Board credit cards: (i.e. bank cards such as Visa, Master Card, Discover and American Express; gasoline cards; and telephone credit cards) Pursuant to Section O.R.C.301.27, for the use of County Board credit cards for actual and necessary authorized expenses incurred by the employee in the performance of public business or duty.
 - a. Authorization: Prior to any credit card being issued, the County Commissioners must approve it. The issuance of credit cards, and the approval of those who may use them, must be done by resolution of the DD Board. Therefore, for each credit card, a resolution of the DD Board that authorizes the issuance and who will use the card shall be required.
 - b. Application: The approval for the issuance of a Board credit card is initiated by an application from the Superintendent to the Erie County Commissioners (Appendix E). The request must state whether the card is to be issued in the Board's name or whether it is to include the name of a specified officer or employee.
 - c. All County credit cards must include the name of the office to which it is issued and may additionally include the name of a specific person on the card. In the case of credit cards issued only to the office, the request must include specific names of individuals authorized to use specific cards. The County Commissioners prefer to issue credit cards in the name of a specific individual rather than a general card being issued to the office where a variety of persons could use the card.
2. Merchant Charge Accounts (i.e. Lowes, Meijers, etc) are not considered County credit cards. Merchant charge accounts are open accounts for a particular vendor. These merchant charge accounts can be established by the Board.
3. Permissible Uses: All County credit cards are covered by statutory requirements (O.R.C.301.27). A County credit card can only be used for certain specified and authorized purposes. County credit cards may be used for the following types of work-related expenditures:
 - a. Food;
 - b. Lodging;
 - c. Telephone;
 - d. Gasoline and oil for Board owned and leased vehicles;
 - e. Minor motor vehicle maintenance for County Owned and leased vehicles;
 - f. Emergency motor vehicle repair for Board owned and leased vehicles;
 - g. Work related travel (including airline tickets);
 - h. Internet service provider expenses.

These are the only purposes for which a County credit card may be used.

County credit cards may not be used for the purchase of office supplies or repair parts. These types of expenditures are illegal purchases on a County credit card, and are subject to criminal and civil penalties. These expenditures are also subject to any other policies currently in effect by the Erie County Commissioners, and as revised from time to time.

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Review Type: As Necessary

Forms: Appendix E: Annual Estimate of Credit Card Expenses

8. USE OF COUNTY BOARD CREDIT CARD PROCEDURE

4. Payments for expenses incurred by County credit cards: Debt incurred as a result of the use of a County credit card is to be paid from monies appropriated by the County Commissioners to the Board for the eligible work-related expenditures.
 - a. Each card will have maximum credit limits.
 - b. The bank/credit card company will provide a monthly statement to each cardholder or department.
 - c. A description of the purchase must be included for each purchase. Each credit card charge must be supported with documentation (hotel bills, meal receipts, etc.).
 - d. Any late charges, interest expenses, or other fees associated with the credit card shall come from the cardholder's budget.
 - e. The cardholder is responsible for resolving any billing related issues (erroneous charges, credits, etc.) with the financial institution.
5. Approval of credit card expenses: Before an authorized employee may use a credit card, a request (Appendix E) must be submitted to the County Commissioners in advance establishing the amount of expenditures that will be made on the card. The County Commissioners have determined that a multi-month request or a request for the entire fiscal (calendar) year for each credit card is the most effective method. The Commissioners must adopt a resolution authorizing a multi-month request. Therefore, every person authorized to use a County credit card must submit, not later than the first day of the fiscal or calendar year, an estimate for each month of the year of work-related expenses that will be charged on the credit card. The Commissioners may reduce the amount and may approve any amount in excess of the estimated amount. The Commissioners may disapprove the entire request. If, however, the Commissioners approve an amount, they must then certify this amount to the County Auditor along with information on the appropriation line item that should be charged. When the County Auditor certifies that funds are available from the appropriate line item appropriation, the Commissioners then authorize the use of the credit card for up to the authorized amount.
6. Penalties relating to the use and misuse of County credit cards: If a person spends more on a credit card than they were authorized, then the person is individually liable for any overage and must repay the Board. Anyone that uses a County credit card for an unauthorized purpose or for personal benefit shall be criminally prosecuted. Any use of a County credit card other than those specifically authorized by the O.R.C. is in violation and is subject to the criminal penalties for misuse of credit cards, pursuant to 2913.21 of the O.R.C.
7. The following procedures apply if a person exceeds the amount authorized by the County Commissioners:
 - a. An appointing authority may request the Commissioners to authorize the amount in excess of what the Commissioners originally approved.
 - b. The Commissioners review the request and may either approve or deny the request for an "after the fact expenditure" for all or any part of the excess amount.

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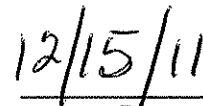
Forms: Appendix E: Annual Estimate of Credit Card Expenses

8. USE OF COUNTY BOARD CREDIT CARD PROCEDURE

- c. Before the Commissioners may approve such a request, they must receive a certification from the County Auditor that the money is in the treasury or in the process of collection to the credit of the appropriate line item and is free from previous encumbrances. This is essentially the certification of availability of funds requirement provided for in O.R.C. 5705.41 (D).
8. If the Commissioners do not approve all or any part of a request from an appointing authority, then the County treasury must be reimbursed for any amount not approved by the Commissioners as follows:
 - a. If the card is issued to a specific individual, then that person is liable in person and upon that person's official bond for the excess.
 - b. If the card is issued in the name of the office and not to a specific individual, then the appointing authority is liable in person and on his or her official bond for the excess even though the appointing authority did not personally use the card or make the transaction that caused the excess.
 - c. If the Commissioners require the responsible person to repay the County treasury, they must give the person written notice of the fact and the amount.
 - d. The person has thirty (30) days to make payment to the County treasury. If payment is not received within thirty (30) days, then the County prosecutor must recover the amount due by civil action.
9. Loss or theft of a County credit Card: If any person authorized to use a County card suspects the loss, theft or unauthorized use, that person must immediately notify the appointing authority or County Commissioners in writing.



Superintendent



Date

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Forms: Appendix E: Annual Estimate of Credit Card Expenses

Erie County Board of Developmental Disabilities

Taxable Clothing and Meals

Date: _____
 Employee Name: _____
 Department: _____
 Department Head: _____

Clothing		
Amount of clothing purchased by County:	_____	
Was Board reimbursed for items purchased? If "no":	Yes	No
Total amount to be reported on W-2:	_____	

Meals		
Was meal(s) eaten for same day travel?	Yes	No
Was meal(s) eaten during overnight travel?	Yes	No
Amount of meals that are taxable to be reported on employee's W-2:	_____	

Please attach copies of detailed original receipts for clothing purchases and/or meal purchases. If employee chooses to be reimbursed the Board for above purchases, please make check out to "Erie County Board of DD". Otherwise, amounts of purchases will be included in employee's taxable wages.

I hereby certify that this information is accurate to the best of my knowledge.

Employee's Signature: _____
 Supervisor's Approval: _____

For Auditor's Office Only		
Was clothing amount included in employee's taxable wages?	Yes	No
Was meal amount included in employee's taxable wages?	Yes	No

**ERIE COUNTY BOARD OF DD
TRAVEL/EXPENSE REQUEST FORM**

Employee Name:		Date:	
Name of Meeting/Conference/Function:			
Date of Function:		Location of Function:	
Names of other employees attending:			
Vehicle Use: County Vehicle <input type="checkbox"/> <i>If a county vehicle is used you must submit a request to the transportation supervisor.</i>		Personal Vehicle <input type="checkbox"/> <i>Permission is needed from supervisor prior to an employee using their personal vehicle.</i>	
Please Provide Estimated Expenses for the Following:			
Item	Quantity	Rate	Total
1. Mileage	Miles	\$/mile	\$
2. Meals:			
Breakfast:	Days	\$	\$
Lunch:	Days	\$	\$
Dinner:	Days	\$	\$
3. Motel/Hotel:			\$
<input type="checkbox"/> Send Purchase Order to Vendor <input type="checkbox"/> Vendor doesn't Accept a Purchase Order Vendor Name/Address/Phone Number: _____ _____			
4. Registration Fees:			\$
<input type="checkbox"/> Send Purchase Order to Vendor <input type="checkbox"/> Vendor doesn't Accept a Purchase Order Vendor Name/Address/Phone Number: _____ _____			
5. Miscellaneous Fees:	Desc:		\$
Total Estimated Expense			\$
Supervisor Approval:			Date:
Fund # _____	Dept # _____	Account # _____	
Superintendent Approval:			Date:
For Business Office:			Date Received:
Hotel PO#: _____	Vendor: _____	Confirm # _____	
Conf PO#: _____	Vendor: _____	Confirm # _____	

ERIE COUNTY OHIO

ANNUAL ESTIMATE OF CREDIT CARD EXPENSES TO BE AUTHORIZED BY THE
BOARD OF COUNTY COMMISSIONERS

DEPARTMENT/APPOINTING AUTHORITY: _____

DEPARTMENT APPROPRIATION CODE: _____

CREDIT CARD ACCOUNT NUMBER/S AUTHORIZED: _____

EMPLOYEES AUTHORIZED TO USE CREDIT CARDS: _____

If space is inadequate, please attach list of card members.

	DEPARTMENT REQUEST 20_____	CERTIFIED BY COUNTY AUDITOR	COMMISSIONERS AUTHORIZATION
January			
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			
TOTAL			

The information above is correct to the best of my knowledge.

Signed: _____ Elected Official/Department Head	Date: _____
Amount Certified by County Auditor: \$ _____	Signed: _____ Date: _____
Amount Authorized by Commissioners: \$ _____	Signed: X _____ X _____ X _____ Date: _____

PLEASE SUBMIT INITIAL ESTIMATES ON OR BEFORE DECEMBER 1 FOR ENSUING YEAR