

RESOLUTION NO. 15-2025

A RESOLUTION AUTHORIZING THE FISCAL OFFICER OF THE VILLAGE OF PERRY, OHIO, TO SUBMIT A REQUEST TO THE TAX COMMISSIONER OF THE STATE OF OHIO TO TRANSFER ONE HUNDRED FIFTY DOLLARS AND FIFTY CENTS (\$150.50) FROM THE MAYOR'S COURT COMPUTER FUND (2901) TO THE GENERAL FUND (1000) AND CLOSING THE MAYOR'S COURT COMPUTER FUND (2901) AND DECLARING AN EMERGENCY

WHEREAS, the Village of Perry Council established the Mayor's Court on May 30, 1979; and,

WHEREAS, funds were deposited into Fund 2901 for the purposes described in ORC 1901.261; and,

WHEREAS, the Village of Perry Mayor's Court was closed in 2019; and

WHEREAS, Council finds it in the best interests of the residents of the Village to transfer the funds held in "2901 Mayor's Court Computer Fund" to the General Fund (1000); and

WHEREAS, at the advice of the Ohio Auditor of State's Office requests the approval of the Tax Commissioner of Ohio pursuant to ORC **5705.16** to transfer said funds and subsequently close Fund 2901.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE VILLAGE OF PERRY, COUNTY OF LAKE, STATE OF OHIO:

Section 1. That the Fiscal Officer of the Village is hereby authorized and directed to submit Form FTR-1, a one page form, Exhibit A, included herein by reference, to the Tax Commissioner of Ohio, requesting the approval of the transfer, of the sum of One Hundred Fifty Dollars and Fifty Cents (\$150.50) from the Mayor's Court Computer Fund (2901) to the Village's General Fund (1000).

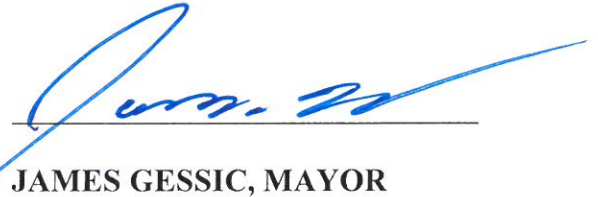
Section 2. That the Fiscal Officer of the Village is authorized to complete send transfer if approval is received from the Tax Commissioner.

Section 3. That the Fiscal Officer of the Village is authorized to close Mayor's Court Computer Fund 2901 after said transfer is completed.

Section 4. That all formal actions of this Council concerning the passage of this Resolution were adopted in an open meeting, and all deliberations of this Council, or any of its Committees, which resulted in such formal actions, were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

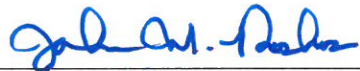
Section 5. That this Resolution is hereby declared to be and is passed as an emergency measure, the emergency being the need to insure the proper administration of Village financial affairs. Said Resolution is necessary for the immediate preservation of the public peace, health, safety and welfare of the inhabitants of the Village of Perry.

Wherefore, this Resolution shall be in full force and effect immediately upon its passage.



JAMES GESSIC, MAYOR

ADOPTED: April 10, 2025

ATTEST: 

JOHN H. ROSKOS, FISCAL OFFICER

FIRST READING 3/13/25
SECOND READING 3/27/25
THIRD READING 4/10/25

Funds Transfer Request Form Ohio Revised Code Section 5705.16

Taxing Authority of Political Subdivision Requesting: Village of Perry

Name: John H. Roskos, Fiscal Officer

Street address: 3758 Center Road

City: Perry

County: Lake

State: OH

ZIP code: 44081

Daytime phone number: 440-259-2671

E-mail address: perryvillage.cfo@gmail.com

1. Please state reason and/or necessity for the requested transfer.

The Village of Perry Mayor's Court was closed in 2019; the fund is no longer needed.



2. Identify the transferor fund: 2901 Mayor's Court Computer Fund

3. Amount to be transferred: 150.50

4. Source(s) of revenue in the transferor fund; e.g., tax levies, fees, grants, sales of surplus property.

Mayor's Court Computer fees pursuant to ORC 1901.261

5. If the fund includes tax levy proceeds, provide the type of levy; e.g., property, sales or income tax. N/A

5a. Amount of the levy:

Please provide Revised Code under which it is authorized:

6. Current unencumbered balance of the transferor fund: 150.50

7. Please provide total expenditures of the transferor fund for the last 3 fiscal years: 0.00

8. Please provide total revenue of the transferor fund for the last 3 fiscal years: 0.00

9. Please provide ending fund balance of the transferor fund for the last 3 fiscal years: 150.50 (2024), 150.50 (2023), 150.50 (2022)

10. Will the transferor fund be used after the transfer?

☐ Yes

☒ No

11. Are the funds to be transferred the unexpended balance in a bond retirement fund?

☐ Yes

☒ No

12. Does the taxing authority have any sinking fund or outstanding bond obligations?

☐ Yes

☒ No

13. Identify the transferee fund: General Fund (Fund 1000)

14. What is the purpose of the transferee fund: For any purpose provided it is disbursed or transferred in accordance with Ohio law

15. Has the taxing authority completed a similar fund transfer in the past five years?

☐ Yes

☒ No

15a. Please provide the dates and amounts for similar fund transfers:

16. Is this transfer at the recommendation of the Auditor of State?

☒ Yes

☐ No

16a. Please describe: Recommended after conversation on 2/21/2025 with Dennis C. Maurer, Senior Audit Manager

17. Is the taxing authority currently, or has ever been, in a state of fiscal caution, watch, or emergency?

☐ Yes

☒ No

Please attach a copy of the ordinance or resolution authorizing the transfer.

Send Hardcopy Submissions To:

Ohio Department of Taxation
Tax Equalization Division
P.O. Box 530
Columbus, OH 43216-0530

E-mail Submissions To:

FundTransfers@tax.state.oh.us



**Department of
Taxation**

Tax Commissioner's Office

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Tax.Ohio.gov

FINAL DETERMINATION

Date: MAY 05 2025

Village of Perry
John H. Roskos
3758 Center Road
Perry, Ohio, 44081

Entry Number: 25-04-0119

Re: Approval of a Transfer of Funds for the Village of Perry, Lake County, Ohio from the Mayor's Court Computer Fund (2901) to the General Fund (1000)

The Village of Perry filed an application on April 11, 2025, with the Tax Commissioner for authority to transfer funds from the Mayor's Court Computer Fund (2901) to the General Fund (1000) pursuant to R.C. 5705.15 and 5705.16. The amount requested to be transferred is One Hundred Fifty Dollars and Fifty Cents (\$150.50). The source of money in the Mayor's Court Fund is Computer fees pursuant to ORC 1901.261. Based upon a review of all available documents, there are no restrictions on this transfer of funds.

This fund transfer meets the three-factor test of R.C. 5705.16 in that the petition states sufficient facts, there are good reasons for the transfer, and no injury will result from the transfer.

The Tax Commissioner finds, after examining Resolution No. 15-2025 passed on April 10, 2025, and the Fund Transfer Request Form and corresponding documents that this request for a transfer from the Mayor's Court Computer Fund (2901) to the General Fund (1000) in the amount One Hundred Fifty Dollars and Fifty Cents (\$150.50) is in compliance with the provisions of Revised Code sections 5705.15 and 5705.16. The Tax Commissioner hereby approves the fund transfer request.



**Department of
Taxation**

Tax Commissioner's Office

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THIS IS THE TAX COMMISSIONER'S FINAL DETERMINATION WITH REGARD TO THIS MATTER. UPON EXPIRATION OF THE SIXTY-DAY APPEAL PERIOD PRESCRIBED BY R.C. 5717.02, THIS MATTER WILL BE CONCLUDED AND THE FILE APPROPRIATELY CLOSED.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE
ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

A handwritten signature in black ink, appearing to read "Patricia Harris".

PATRICIA HARRIS
TAX COMMISSIONER

/s/ Patricia Harris

Patricia Harris
Tax Commissioner