RESOLUTION: 2026-09-21-001

A RESOLUTION AUTHORIZING AN INTERFUND ADVANCE FROM GENERAL FUND (1000) TO ODNR GRANT FUND (2061) AND DECLARING AN EMERGENCY.

WHEREAS, the Village of Wayne Lakes, Ohio, finds it necessary to advance funds from one fund to another to temporarily provide for operational expenses pending receipt of reimbursements from ODNR Grant and declare it an emergency.

WHEREAS, the General Fund, hereafter referred to as the "lending fund" has available cash reserves that may be advanced without impairing its own operations; and

WHEREAS, the Governmental Fund (2061 State Grant), hereafter referred to as the "receiving fund," requires temporary financial support and is expected to receive sufficient revenue to repay the advance within the current fiscal year; and

WHEREAS, the Village Council approved an initial advance of $20,175.00 Resolution 2025-07-002 to cover expenses incurred as part of the pending receipt of reimbursement from ODNR Grant;

WHEREAS, the total ODNR Grant pending reimbursement based on completion of the Project and submission of the reimbursement request is $29,318.00.

NOW, THEREFORE, BE IT RESOLVED by the Council of the Village of Wayne Lakes, Ohio, that:

1. The Fiscal Officer is authorized to advance the amount of $9,143.00 from the General Fund to the Proprietary Fund to support the financial reports to reflect the total reimbursement of $29,318.00.
2. This advance is made with the understanding that it is to be repaid in full by the Governmental Fund no later than December 31,2026.
3. The advance shall be recorded and reported according to Ohio Auditor of State guidelines, ensuring transparency and proper accounting treatment.
4. The Fiscal Officer shall monitor the repayment schedule and include documentation of the transaction in the financial records for audit purposes.
5. This resolution shall take effect and be in force from and after its passage.

This resolution is adopted as an emergency measure and shall take effect immediately upon adoption, as the Law allows. This Emergency exists to ensure the recording and reporting of financial transactions meets the Ohio Auditor of State Guidelines, ensuring transparency and proper accounting treatment.

Passed this 21st day of September, 2026.

Council President – Ruth Estes

Fiscal Officer – Johna Wathen