

PIC 9/16/25 Finance  
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CITY OF BROOK PARK, OHIO

Ordinance No. 11495-2025

Introduced By: MAYOR ORCUTT

AN ORDINANCE TO AMENDING ORDINANCES NO. 1946-1959, 2317-1963, 4903-1975, 4926-1976, 5078-1977, 5079-1977, 5749-1980, 7599-1991, 8355-1996, 8925-2002, 9032-2003, 9081-2004, AND 9212-2005 THE PETTY CASH ORDINANCES FOR THE CITY OF BROOK PARK, STATE OF OHIO, AND DECLARING AN EMERGENCY

WHEREAS, the petty cash funds and policies require an update for consistency and departmental needs,

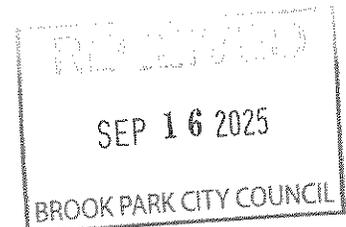
NOW THEREFORE BE IT RESOLVED, by the Council of the City of Brook Park, State of Ohio that:

SECTION 1: That to provide for the current departmental needs of the City of Brook Park, Ohio, the Petty Cash Funds are established as follows:

- (a) Mayor's Office \$150.00
- (b) Recreation Center \$150.00
- (c) Police Department \$250.00
- (d) Fire Department \$250.00
- (e) Service Department \$100.00
- (f) City Council \$150.00
- (g) Building Department \$100.00
- (h) Water Park \$150.00

SECTION 2: That to provide for the current departmental needs of the City of Brook Park, Ohio and to provide clear guidelines for the establishment, management, and usage of the petty cash fund, the Petty Cash Policy is established as follows:

- (a) The custodian is responsible for secure cash handling, accurate record-keeping, and compliance with company policies. Petty cash should be secured in a locked box or drawer at all times.



- (b) The following City officials shall have the respective sole custodial control of the maintenance and administration of the respective petty cash funds enumerated in Section 1 hereof:
- (1) Mayor's Office            Mayor's Secretary
  - (2) Recreation Center      Recreation Director
  - (3) Police Department      Police Chief
  - (4) Fire Department        Fire Chief
  - (5) Service Department     Service Director
  - (6) City Council            Clerk of Council
  - (7) Building Department    Building Commissioner
  - (8) Water Park              Recreation Director
- (c) Employees may request money from petty cash or reimbursement for small incidental purchases made on behalf of the department. No individual purchase shall exceed the amount of \$40.00. Sales tax will not be reimbursed for any purchase. The Finance Department shall provide a blanket tax exemption form to departments to present to the vendor at the time of the purchase to avoid paying sales tax.
- (d) The recordkeeping requirements for petty cash are as follows:
- (1) The petty cash custodian should keep a log or ledger of petty cash distributions for accountability of disbursement of cash. See "Appendix A" for a sample copy of the Petty Cash Ledger. The ledger shall include the following information:
    - A. Date of transaction
    - B. Vendor or payee
    - C. Description of the expense
    - D. Amount of the expense
    - E. Account number for the expense
    - F. Original sales receipt
  - (2) Original receipts for all petty cash transactions must be submitted to the custodian promptly, and the receipts should be attached to the petty cash log and clearly show the date, amount, and nature of the expense.
  - (3) The custodian shall document the name of the individual who requested cash as well as the date requested on the Petty Cash Ledger at the time of the request. This line item shall be updated upon completion of the purchase.
  - (4) In the event that the custodian has failed to maintain proper documentation or purchases fail to be for proper public purpose, they shall be held

financially accountable and will fully reimburse the City.

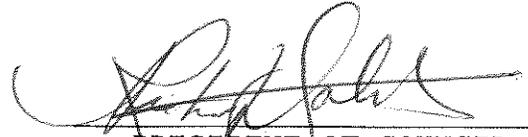
- (e) Any discrepancies, issues, or concerns with petty cash shall be immediately reported to the Finance Director.
- (f) The Finance Department shall conduct unannounced internal audits on the petty cash funds during the fiscal year to ensure compliance with the internal controls in place. The custodian is responsible for facilitating the audit process and addressing any discrepancies.
- (g) The replenishment requirements for petty cash are as follows:
  - (1) When the petty cash balance drops to below \$40.00 outlined in Section 1, the custodian shall submit a replenishment request to the Finance Department. This shall include the Petty Cash Ledger and all original receipts pertaining to the purchases. These items shall also be turned in to the Finance Department at the end of the fiscal year for replenishment prior to year-end.
  - (2) The Finance Department will process a check made payable to the related department petty cash custodian or director. The payee should promptly cash the check at a bank and add the cash to the petty cash fund.
- (h) On the last date of employment of the custodian, the outgoing petty cash custodian shall reconcile the petty cash fund with the Finance Department to provide assurance that all cash and receipts for expenses are accounted for prior to hiring a new custodian or designee. The outgoing employee will sign the reconciliation form to indicate that petty cash account currency and receipts are reconciled at that time.

**SECTION 3:** Those portions of Ordinances No. 1946-1959, 2317-1963, 4903-1975, 4926-1976, 5078-1977, 5079-1977, 5749-1980, 7599-1991, 8355-1996, 8925-2002, 9032-2003, 9081-2004, and 9212-2005 which are inconsistent with the provisions adopted herein, are expressly repealed.

**SECTION 4:** It is found and determined that all formal actions of this Council concerning and relating to this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and of any of its committees that 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:** This Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public peace, health, safety, and welfare of said City; therefore, provided this ordinance receives the affirmative vote of at least five (5) members elected to council, it shall take effect and be in force immediately upon its passage and approval by the Mayor; otherwise, from and after the earliest period allowed by law.

PASSED: October 7, 2025

  
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 PRESIDENT OF COUNCIL

ATTEST: Carol Johnson  
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 CLERK OF COUNCIL

APPROVED: E. M. Smith  
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 MAYOR

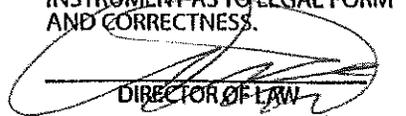
10-8-25  
 \_\_\_\_\_  
 DATE

**CERTIFICATE**  
 Carol Johnson, Clerk of Council, of the City of Brook Park, Ohio, do hereby certify that the foregoing is a true and accurate copy of Ordinance / Resolution No. 11495-2025 passed on the 7 day of October 20 25 by said council.

Carol Johnson  
 \_\_\_\_\_  
 Clerk of Council

	Yea	Nay
Troyer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mencini	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Roberts	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Scott	<input checked="" type="checkbox"/>	<input type="checkbox"/>
McCorkle	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Poindexter	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Dufour	<input checked="" type="checkbox"/>	<input type="checkbox"/>

*Unanimous*

I HEREBY APPROVE THE WITHIN INSTRUMENT AS TO LEGAL FORM AND CORRECTNESS.  
  
 \_\_\_\_\_  
 DIRECTOR OF LAW

