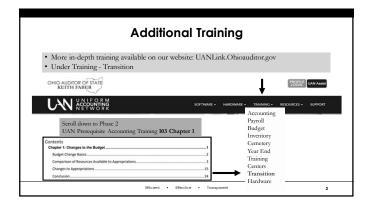
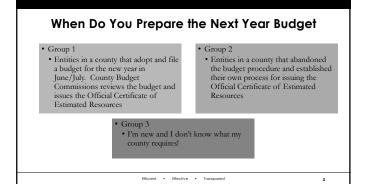
OHIO AUDITOR OF STATE KEITH FABER	
How to Manage Your Current Year Operating Budget Presented by: Trina Martin	
UAN IT Specialist II	
Efficient • Effective • Transporent	1







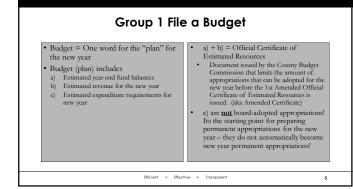
Contact Your County Auditor!

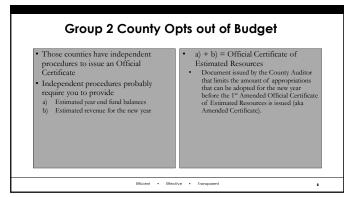
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4

Group 3

Budgets must be adopted by the board in JUNE!
Call your County Auditor's office to find out your requirements





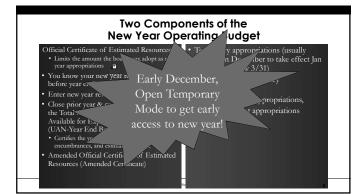
What Happens to that Budget (plan) Jan 1st?

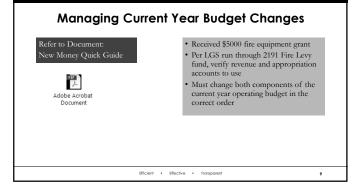
• Nothing! That budget was a plan

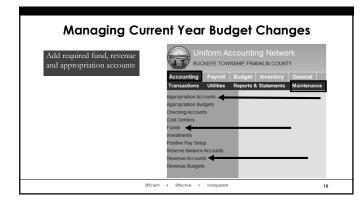
- The plan doesn't automatically become the new year operating budget
 No, it was <u>not</u> a waste of time to prepare a budget 6 months before year end!
- The new year operating budget becomes two separate components
- Certified resources available (a + b = Official Certificate), and
 Board-adopted appropriations (c) but only when they are adopted as appropriations
- · Each component is maintained independently
- · Figures from the budget are used to implement the plan

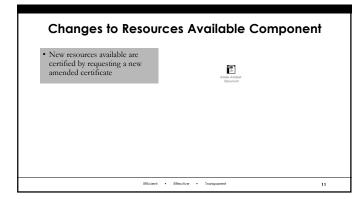
Certified resources Available to appropriate: Official Certificate of Estimated Resources

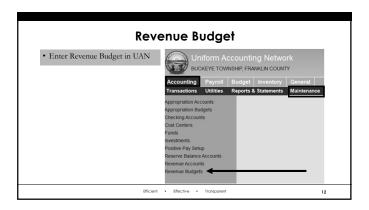


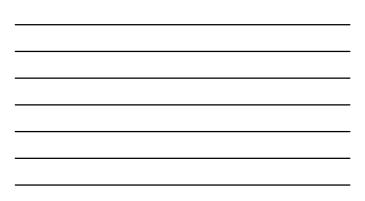


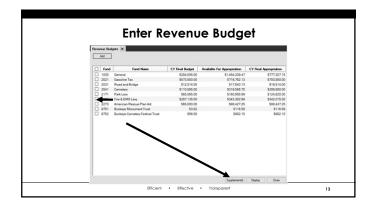




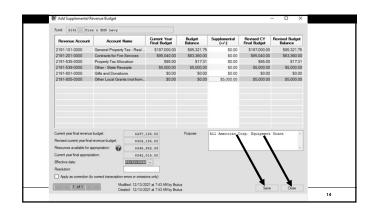




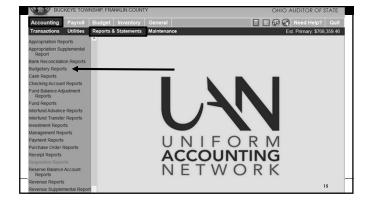


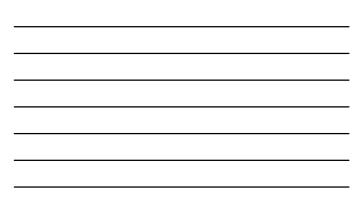




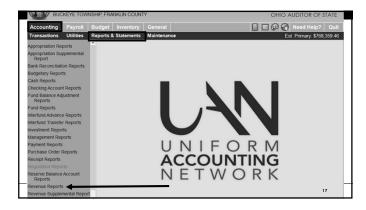










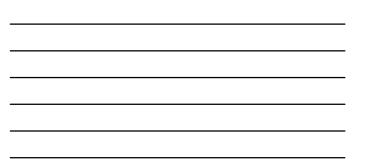


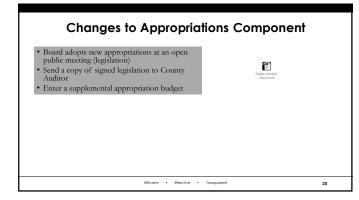


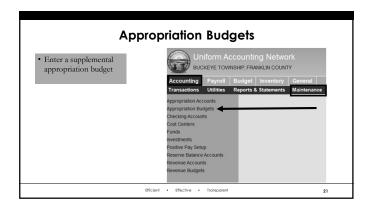
Revenue Budget		Sorting	Options Department		
Date	 As Of: 	Letter UAN (8.5 x 11)	Orientation Portrait UAI (Tall) Landscape UA	1	
C Quarter:	05/10/2022 🗸	(8.5 × 14)	(Wide)	N	
Account Code	Accou	nt Name		Budget Balance	2
1000-101-0000	General Property Tax - Real Estate			\$63,097.58	
1000-301-0000	Licenses and Permits			\$5,000.00	
1000-302-0000	Fees			\$300.00	
1000-303-0000	Cable Franchise Fees			\$27,550.00	
1000-532-0000	Local Government Distribution			\$59,542.80	
1000-533-0000	Liquor Permit Fees			\$1,200.00	5
1000-534-0000	Cigarette License Fees			\$55.00	
1000-535-0000	Property Tax Allocation			\$133.53	3
1000-701-0000	Interest			\$9,890.07	7
1000-802-0000	Rentals and Leases			\$650.00	
1000-891-0000	Other - Miscellaneous Operating			-\$437.23	8
1000-931-0000	Transfers - In			\$0.00	
1000-999-0000	Other - Other Financing Sources			\$0.00	
2021-537-0000	Gasoline Tax			\$325,956.28	3
2021-537-0000				\$1,754.35	
2021-537-0000 2021-701-0000 2031-101-0000	Interest			\$1,754.35	· ·







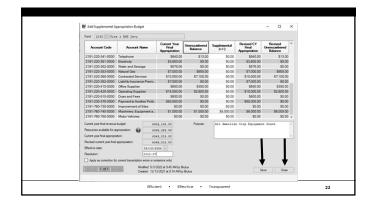






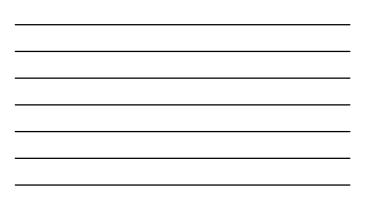
	Temp/Pem: 40	~			
Fund	nd Fund Name	CY Final Budget	Available For Appropriation	CY Final Appropriation	Temporary / Permanent
1000	0 General	\$284,005,00	\$1,454,209,47	\$777.307.15	Permanent
2021	1 Gasoline Tax	\$573,500.00	\$716,762,13	\$700.850.00	Permanent
2031	1 Road and Bridge	\$12,014,00	\$17,840,13	\$16.514.00	Permanent
2041	1 Cemetery	\$110,595.00	\$319,568.70	\$286,680.00	Permanent
2171	1 Park Levy	\$65,095.00	\$160,958,99	\$124,820.00	Permanent
Com	Fire & EMS Levy	\$302,135.00	\$348,382.99	\$342,015.00	Permanent
2273	3 American Rescue Plan Act	\$65,000.00	\$98,427.25	\$98,427.25	Permanent
9751	1 Buckeye Monument Trust	\$3.92	\$116.59	\$116.59	Permanent
9752	2 Buckeye Cemetery Feetival	\$56.00	5982.15	3962.15	Permanent

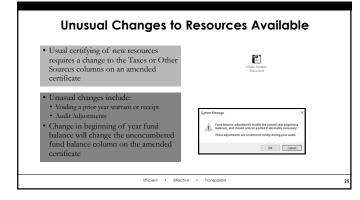


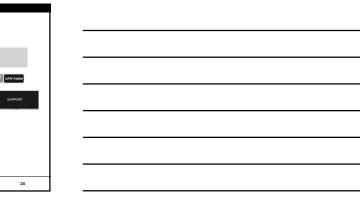




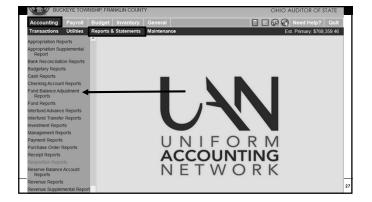








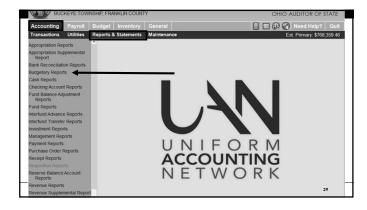






Year: Date Month:	Adjustment List 2022 🗸 Post	ed Date	lected Period: 01/01/2022	✓ Paper Filters Sorting Options Depsilon Size Overtation Overtation Overtation Overtation Overtation	UAN	
(Year			12/31/2022	(8.5 v 14) (Wide)	(JAN	
Post Date		Fund	Adjustment	Purpose	Туре	Stat
05/03		202	\$369.79	Voided outstanding prior year check lost in the mai	I Prior year warrant.	. Outsta
05/03	05/03/20	219	\$1,128.00	Voided outstanding prior year check lost in the mai	I Prior year warrant.	Outsta
				1 1		



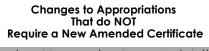








Sample Letter
Aliza Antica Antic
Efficient • Effective • Transparent



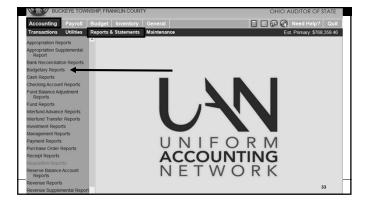
 If Permanent Appropriations were not the maximum amount authorized by the current amended certificate, supplemental Appropriations can be adopted to increase appropriations

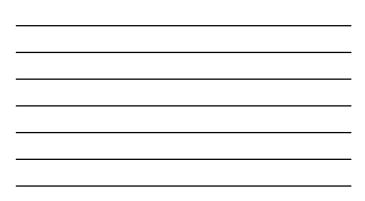
Appropriations within a fund can be "Reallocated" from one account code to another when required
 Officially known as Intra-fund transfer, not to be confused by Inter-fund transfers (transferring money between two funds)

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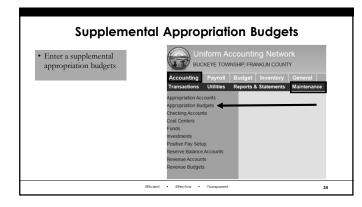
Sometimes, appropriations have to be reduced instead of increased • rare but sometimes required with audit adjustments





Year:	2022 V System	Yan	Paper Filters Sc	0	
Date	2022 System	n tear	Size	Orientation	
C Month: C Quarter:		Selected Period: Staft: 01/01/2022	Letter (8.5 x 11) Legal (8.5 x 14)	Portrait UAN (Tal) (Tal) (Mide)	
(Year		End: 12/31/2022 😒		(1100)	
	Fund Number			Fund Name	
		1000 General			
		2021 Gasoline Tax		5	
		2031 Road and Bridge		二 入	
		2041 Cemetery		Adobe Acrobat Document	
		2171 Park Levy		Document	
		2191 Fire & EMS Levy			
		2272 Coronavirus Relief F	Fund-State		
		2273 American Rescue P	'lan Act		
		9751 Buckeye Monument	t Trust		
		9752 Buckeye Cemetery F	Festival Trust		
			ļ	ļ	
			Print	Display Save PDF E	Close

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		Add	Budgets 🗶 Temp/Pem: 48	V				
		Fund	Fund Name	CY Final Budget	Available For Appropriation	CY Final Appropriation	Temporary / Permanent	
	To	1000	General	\$284,005.00	\$1,454,209.47	\$777,307.15	Permanent	
		2021	Gasoline Tax	\$573,500.00	\$716,762,13	\$700.850.00	Permanent	
		2031	Road and Bridge	\$12,014.00	\$17,840.13	\$16,514.00	Permanent	
	10	2041	Cemetery	\$110,595.00	\$319,568.70	\$286,680.00	Permanent	
	10	2171	Park Levy	\$65.095.00	\$160.958.99	\$124,820.00	Permanent	
		2191	Fire & EMS Levy	\$302,135.00	\$348,382.99	\$342,015.00	Permanent	
		2273	American Rescue Plan Act	\$65,000.00	\$98,427,25	\$98,427.25	Permanent	
		9751	Buckeye Monument Trust	\$3.92	\$116.59	\$116.59	Permanent	
		9752	Buckeye Cemetery Festival	\$56.00	\$982.15	\$982.15	Permanent	
• Send a cop								
appropriat	ion	legis	slation to the					
County Au								
						•		



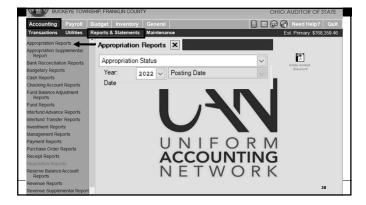
Reallocation of Current Appropriations

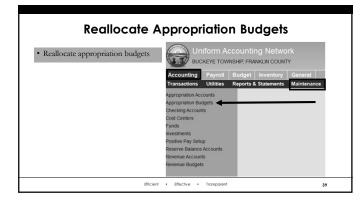
• Within one fund you are moving current **unencumbered** appropriations from one appropriation account code to another
 Outside Legal Level of Control – requires board-adopted legislation
 Inside Legal Level of Control – does not require board-adopted legislation

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- Why would you reallocate?
- Costs paid from an appropriation account have increased budgeted amount is insufficient
 Situation changed and appropriation account budget is insufficient to support changes
 Appropriation accounts were budgeted too low (inexperience)





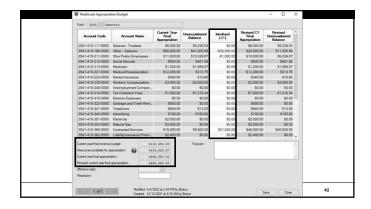


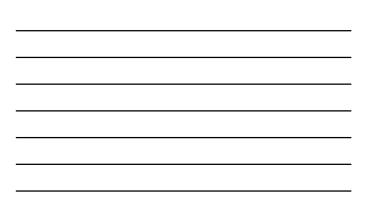
Add Temp/Pem 40 v						
E Fun	Fund	Fund Name	CY Final Budget	Available For Appropriation	CY Final Appropriation	Temporary / Permanent
1000	1000	General	\$284,005.00	\$1,454,209.47	\$777,307.15	Permanent
2021	2021	Gasoline Tax	\$573,500.00	\$716,762.13	\$700,850.00	Permanent
2031	2031	Road and Bridge	\$12,014.00	\$17,840.13	\$16,514.00	Permanent
2041	2041	Cemetery	\$110,595.00	\$319,568.70	\$286,680.00	Permanent
2171		Park Levy	\$65,095.00	\$160,958.99	\$124,820.00	Permanent
2191		Fire & EMS Levy	\$302,135.00	\$348,382.99	\$342,015.00	Permanent
2273		American Rescue Plan Act	\$65,000.00	\$98,427.25	\$98,427.25	Permanent
9751		Buckeye Monument Trust Buckeye Cemetery Festival	\$3.92	\$116.59		Permanent

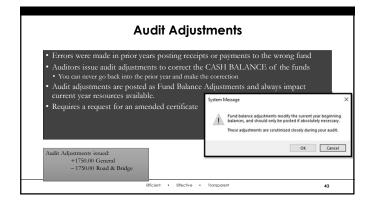


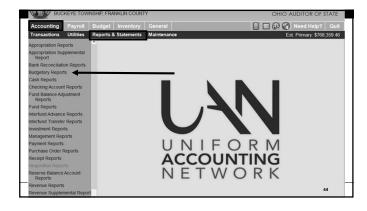
Account Code	Account Name	Current Year Final Appropriation	Unencumbered Balance	Intrafund (+/·)	Revised CY Final Appropriation	Revised Unencumbered Balance
2041-410-111-0000	Salaries - Trustees	\$6,000.00	\$5,236.03	\$0.00	\$6,000.00	\$5,236.03
2041-410-190-0000	Other - Salaries	\$50,000.00	\$41,005.56	\$0.00	\$50,000.00	\$41,005.56
2041-410-211-0000	Ohio Public Employees	\$11,500.00	\$10,339.87	\$0.00	\$11,500.00	\$10,339.87
2041-410-212-0000	Social Security	\$500.00	\$481.58	\$0.00	\$500.00	\$481.58
2041-410-213-0000	Medicare	\$1,200.00	\$1,069.87	\$0.00	\$1,200.00	\$1,069.87
2041-410-221-0000	Medical Hospitalization	\$12,200.00	\$313.75	\$0.00	\$12,200.00	\$313.75
2041-410-223-0000	Dental Insurance	\$340.00	\$10.60	\$0.00	\$340.00	\$10.60
2041-410-230-0000	Workers' Compensation	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
2041-410-240-0000	Unemployment Compen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-410-314-0000	Tax Collection Fees	\$1,500.00	\$1,218.34	\$0.00	\$1,500.00	\$1,218.34
2041-410-315-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2041-410-322-0000	Garbage and Trash Rem.	\$900.00	\$0.00	\$0.00	\$900.00	\$0.00
2041-410-341-0000	Telephone	\$640.00	\$13.00	\$0.00	\$640.00	\$13.00
2041-410-345-0000	Advertising	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00
2041-410-351-0000		\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00
2041-410-353-0000	Natural Gas	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00
	Contracted Services	\$15,000.00	\$9,500.00	\$0.00	\$15,000.00	\$9,500.00
2041-410-382-0000	Liability Insurance Premi	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$0.00
Current year final revenu Resources available for		10,595.00	Purpose:			
Current year final approp	sation 12	86,680.00				
Revised current year fina		84, 680.00				
Effective date:	a appropriation. The	and an an an an and an				
Resolution:		~				



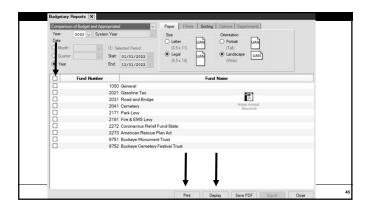














Items Required to Post Audit Adjustment

Today my Auditor wants a report showing my audit adjustments were posted
Today I can enter the supplemental appropriation reducing appropriations to Road & Bridge appropriations by \$423.87 effective date used is the next meeting date
At next meeting the board must adopt legislation reducing appropriations in the Road & Bridge fund by \$423.87 DO NOT FORGET THE LEGISLATION!!!!

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Supplemental Appropriation Budgets

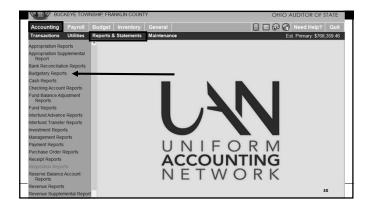


	Add Temp/Pem: All	~			
	Fund Fund Name	CY Final Budget	Available For Appropriation	CY Final Appropriation	Temporary / Permanent
		\$284,005.00	\$1,454,209.47	\$777,307.15	
		\$573,500.00	\$716,762.13	\$700,850.00	
	2031 Road and Bridge	\$12,014.00	\$17,840.13	\$16,514.00	
	2041 Cemetery	\$110,595.00	\$319,568.70	\$286,680.00	
10	2171 Park Levy	\$65,095.00	\$160,958.99	\$124,820.00	
10	2191 Fire & EMS Levy	\$302,135.00	\$348,382.99	\$342,015.00	
0	2273 American Rescue Plan Act	\$65,000.00	\$98,427,25	\$98,427.25	
0	9751 Buckeye Monument Trust	\$3.92	\$116.59		Permanent
	9732 Euckeye Cemetery Festival	\$56.00	2902.19	3902.10 I	en in a den n



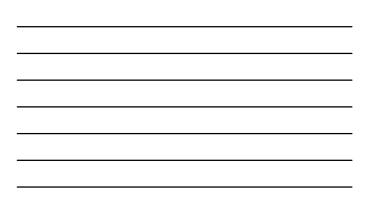
Fund: 2031 Roa	d and Bridge						
Account Code	Account N	lame	Current Year Final Appropriation	Unencumbered Balance	Supplemental (+/-)	Revised CY Final Appropriation	Revised Unencumbered Balance
2031-330-314-0000	Tax Collection F	ees	\$525.00	\$322.97	\$0.00	\$525.00	\$322.97
2031-330-360-0000	Contracted Servi	ces	\$6,489.00	\$6,489.00	-\$200.00	\$6,289.00	\$6,289.00
2031-330-420-0000	Operating Suppl	ies	\$9,500.00	\$1,250.00	-\$223.87	\$9,276.13	\$1,026.13
Current year final revenue Resources available for a			2,014.00 7,840.13	Purpose:	Reduce appr adjustments	opriations due of -1750.00	to audit 🗠
Current year final appropri Revised current year final			6,514.00				~
Filective date:	appropriation:	06/02/2	6,090.13				
Resolution:		TEC					
Apply as correction 8	o correct transcription	errors or on	issions only)				











und	Balance /	Adjustment U	tility 🗙				
1	dd	Type:	All	~	Search:	All	
					For:		Q 4
	Fund	Date	Adjustment Type	Adjustment (+/-)	Reason		
	2021	05/03/202	2 Prior year warrant adj	\$369.79	Voided outstanding prior year check los	st in the mail.	New paymen
	2041	05/03/202	2 Prior year warrant adj	\$57.57	Voided outstanding prior year check los	st in the mail.	New paymen
	2191	05/03/202	2 Prior year warrant adj	\$1,128.00	Voided outstanding prior year check los	st in the mail.	New paymen
	1000	06/02/202	2 Audit adjustment	\$1,750.00	Incorrect receipt posting in prior year		
	2031	06/02/202	2 Audit adjustment	-\$1,750.00	Incorrect receipt posting in prior year		

