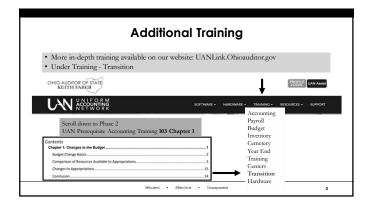
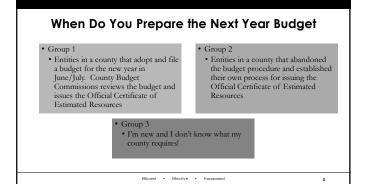
OHIO AUDITOR OF STATE KEITH FABER	
How to Manage Your Current Year Operating Budget Presented by: Trina Martin	
UAN IT Specialist II	
Efficient • Effective • Transporent	1







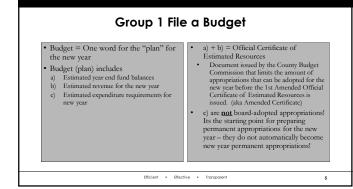
Contact Your County Auditor!

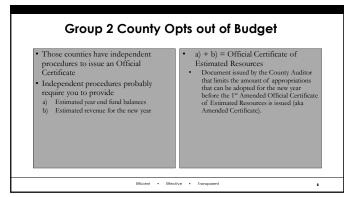
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4

Group 3

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





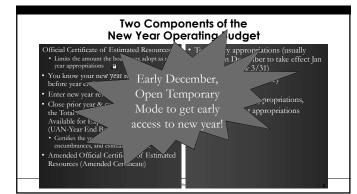
What Happens to that Budget (plan) Jan 1st?

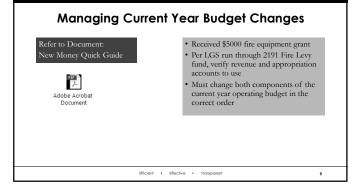
• Nothing! That budget was a plan

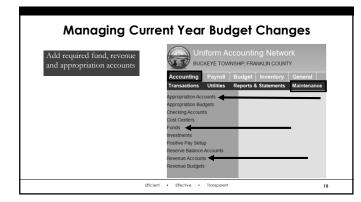
- The plan doesn't automatically become the new year operating budget
 No, it was <u>not</u> a waste of time to prepare a budget 6 months before year end!
- The new year operating budget becomes two separate components
- Certified resources available (a + b = Official Certificate), and
 Board-adopted 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

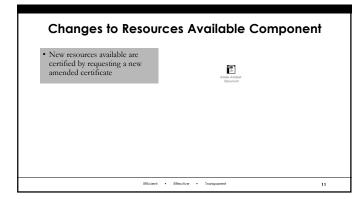
Certified resources Available to appropriate: Official Certificate of Estimated Resources

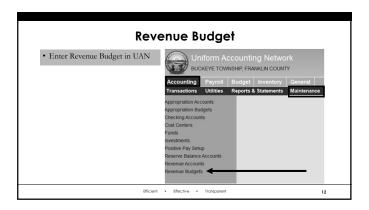


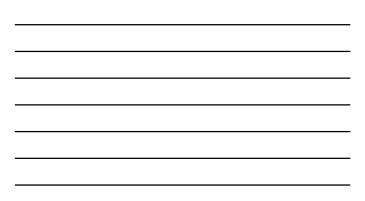


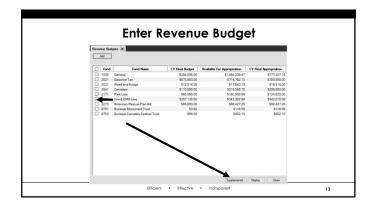




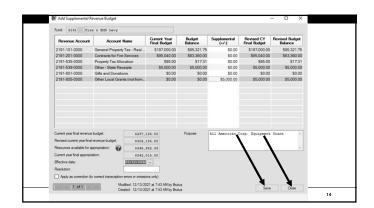




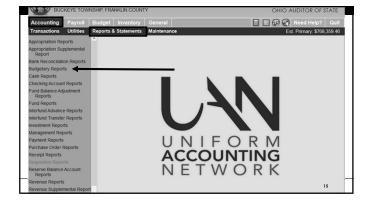


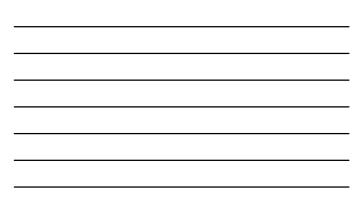


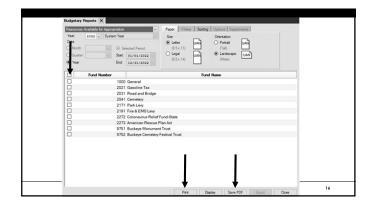


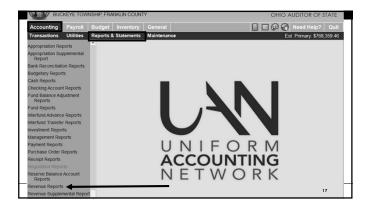










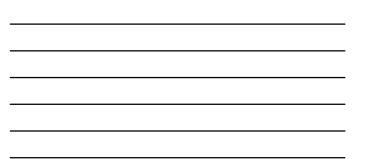


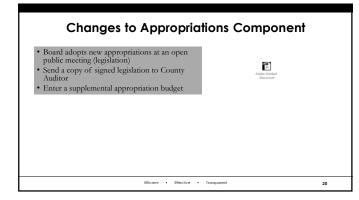


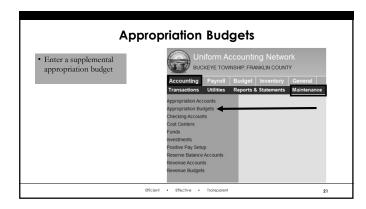
Revenue Budget		Sorting	Options Department		
Date	 As Of: 	Letter UAN (8.5 x 11)	Orientation Portrait UAI (Tall) Landscape UA	1	
C Quarter:	05/10/2022 🗸	(8.5 × 14)	(Wide)	N	
Account Code	Accou	nt Name		Budget Balance	2
1000-101-0000	General Property Tax - Real Estate			\$63,097.58	
1000-301-0000	Licenses 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	· ·





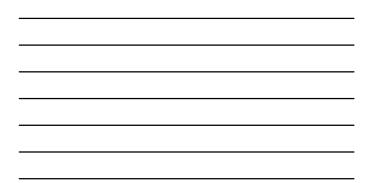








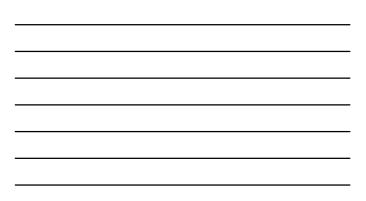
	Temp/Pem: 40	~			
Fund	nd Fund Name	CY Final Budget	Available For Appropriation	CY Final Appropriation	Temporary / Permanent
1000	0 General	\$284,005,00	\$1,454,209,47	\$777.307.15	Permanent
2021	1 Gasoline Tax	\$573,500.00	\$716,762,13	\$700.850.00	Permanent
2031	1 Road and Bridge	\$12,014,00	\$17,840,13	\$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

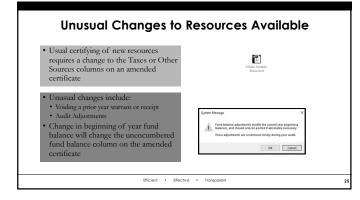


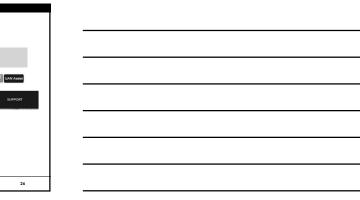




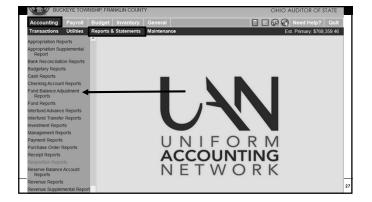


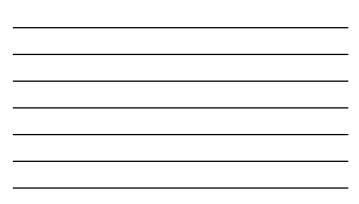






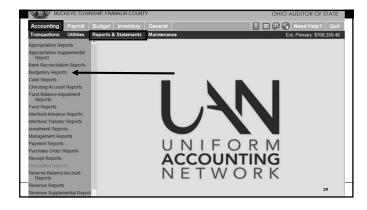


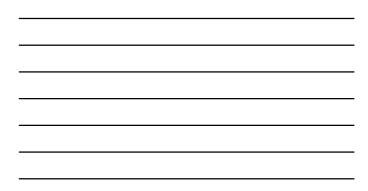


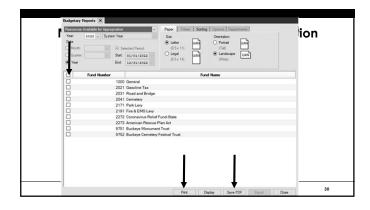


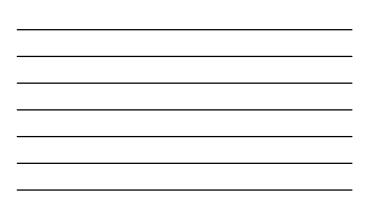
Year: Date Month:	Adjustment List 2022 🗸 Post	ed Date	lected Period: 01/01/2022	✓ Paper Filters Sorting Options Depsilon Size Overtation Overtation Overtation Overtation Overtation	UAN	
(Year			12/31/2022	(8.5 v 14) (Wide)	(JAN	
Post Date		Fund	Adjustment	Purpose	Туре	Stat
05/03		202	\$369.79	Voided 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		



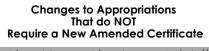








Sample Letter
Aliza Antica Antic
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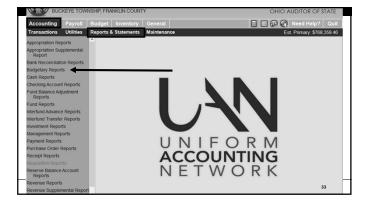
 If Permanent Appropriations were not the maximum amount authorized by the current amended certificate, supplemental Appropriations can be adopted to increase appropriations

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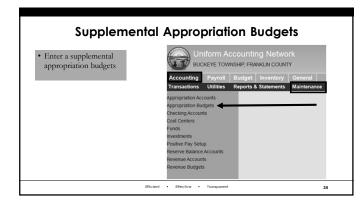
Sometimes, appropriations have to be reduced instead of increased • rare but sometimes required with audit adjustments





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								
						•		



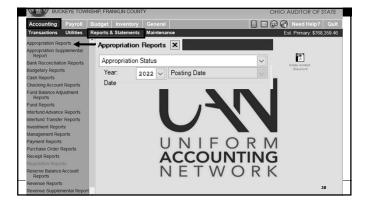
Reallocation of Current Appropriations

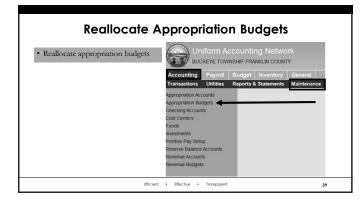
• Within one fund you are moving current **unencumbered** appropriations from one appropriation account code to another
 Outside Legal Level of Control – requires board-adopted legislation
 Inside Legal Level of Control – does not require board-adopted legislation

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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)





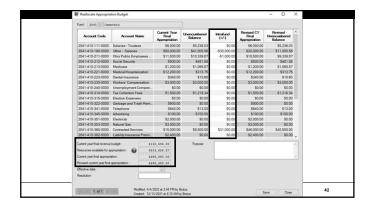


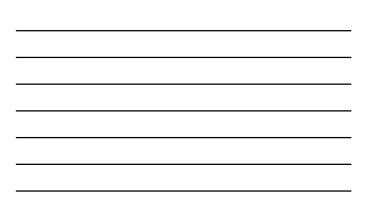
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E Fun	Fund	Fund Name	CY Final Budget	Available For Appropriation	CY Final Appropriation	Temporary / Permanent
1000	1000	General	\$284,005.00	\$1,454,209.47	\$777,307.15	Permanent
2021	2021	Gasoline Tax	\$573,500.00	\$716,762.13	\$700,850.00	Permanent
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

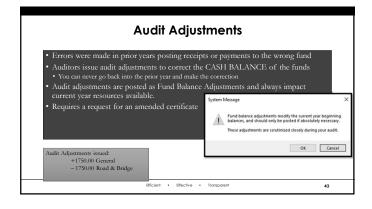


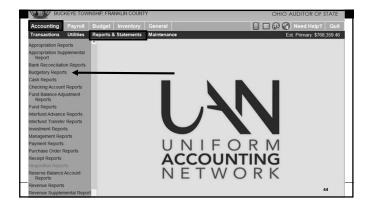
Account Code	Account Name	Current Year Final Appropriation	Unencumbered Balance	Intrafund (+/·)	Revised CY Final Appropriation	Revised Unencumbered Balance
2041-410-111-0000	Salaries - Trustees	\$6,000.00	\$5,236.03	\$0.00	\$6,000.00	\$5,236.03
2041-410-190-0000	Other - Salaries	\$50,000.00	\$41,005.56	\$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:		~				



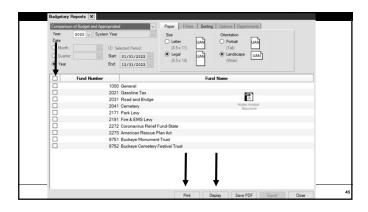


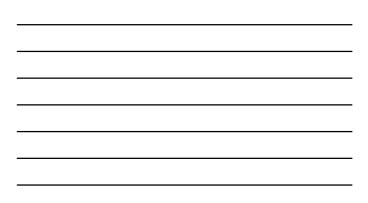












Items Required to Post Audit Adjustment

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

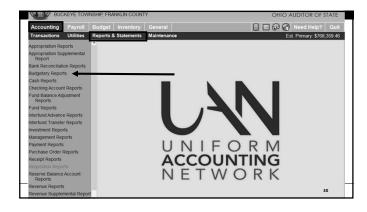


	Add Temp/Pem: All	~			
	Fund Fund Name	CY Final Budget	Available For Appropriation	CY Final Appropriation	Temporary / Permanent
		\$284,005.00	\$1,454,209.47	\$777,307.15	
		\$573,500.00	\$716,762.13	\$700,850.00	
	2031 Road and Bridge	\$12,014.00	\$17,840.13	\$16,514.00	
	2041 Cemetery	\$110,595.00	\$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

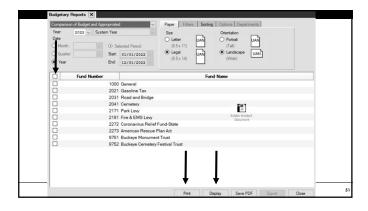


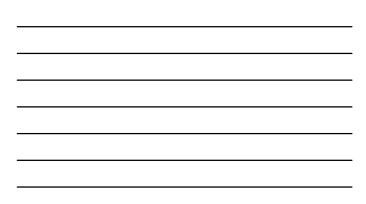
Fund: 2031 Roa	d and Bridge						
Account Code	Account N	lame	Current Year Final Appropriation	Unencumbered Balance	Supplemental (+/-)	Revised CY Final Appropriation	Revised Unencumbered Balance
2031-330-314-0000	Tax Collection F	ees	\$525.00	\$322.97	\$0.00	\$525.00	\$322.97
2031-330-360-0000	Contracted 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		

