

# Newly Elected Fiscal Officers

## Assessing The 2024 Budget

### Your First Month

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# UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget

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## UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget

### BUDGET OVERVIEW

Everything runs smoother if there is planning involved. Governmental accounting has a budgetary process that is required by law. It is not optional and there are many steps involved. We will use fiscal years 2024 and 2025 to describe the process below:

1. In July 2024, most counties require a Tax Budget filing with the county auditor for 2025. If you live in a county that does not require a budget for filing, UAN still recommends establishing a budget at that time anyway, to project the financial future of the entity. Counties that no longer require the filing of a tax budget have separate procedures for the Official Certificate. Contact your county auditor to find out the procedures you must follow.
2. After the entity meets the Tax Budget filing requirements, your county auditor will send a 2025 Official Certificate of Estimated Resources (Official Certificate).
3. The 2025 Official Certificate limits the total of the Temporary Appropriations that the governing board should adopt to take effect on January 1, 2025.
4. In late December 2024 or early January 2025, the Fiscal Officer enters Revenue Budgets (Official Certificate's 'Taxes' plus 'Other Sources') and Temporary Appropriations into UAN.
5. After closing the books for the 2024 fiscal year (and thus the fund balances are final), you will file a year-end balance certificate with the county auditor.
6. The county auditor will then issue the entity a 2025 Amended Certificate of Estimated Resources (Amended Certificate).
7. After receiving the 2025 Amended Certificate, you should review and update the Revenue Budget (Amended Certificate's Taxes and Other Sources columns) amounts.
8. On or before April 1, 2025, the governing board should use the Amended Certificate to limit the total of Permanent Appropriations they adopt for the full year.
9. You must enter 2025 Permanent Appropriations in UAN before any payments can post in April and thereafter.
10. In May or early June 2025, your entity should start creating the budget for 2026 that you will file with your county auditor in July. UAN provides Budget software that you can use to prepare the tax budget - an online training video about this is available on the UAN website.
11. Throughout the year, you will need to monitor revenue and appropriation budgets. Verify actual amounts received and spent are matching up with the budgetary amounts.

For a more thorough overview, as noted in the Self Help Resources section, UAN provides online resources that cover many fund accounting concepts, including budgeting. If you have not already done so, click (or type-in) one of the links below in your web browser to watch a video on YouTube or to open a manual section covering the budgetary process:

UAN Prerequisite Accounting:

- 102 – Chapter 2 video presentation (17 minutes): <https://youtu.be/J7CH3KBbIVY>  
102 manual, Chapter 2:  
<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20102%20Manual.pdf#page=14>
- 103 - Chapter 1 video presentation (36 minutes): <https://youtu.be/LjFLGosbnEM>

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103 manual, Chapter 1:

<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20103%20Manual.pdf#page=3>

### ASSESSING THE STATE OF YOUR 2024 BUDGET

Sometimes New Fiscal Officers start the position in less-than-ideal circumstances. You will need to assess the current state of your entity. To begin, consider the budgetary process **restated below** with ***what should have been*** completed for 2024 by April 1:

1. In July 2023, if required, the previous Fiscal Officer should have sent a Tax Budget filing to the county auditor for 2024.
2. If all went well, the county auditor sent a 2024 Official Certificate of Estimated Resources (Official Certificate) to your entity by early autumn.
3. The 2024 Official Certificate put in place the amount limits 2024 Temporary Appropriations that your governing board should have adopted to take effect January 1, 2024.
4. In late December 2023 or early January 2024, the Fiscal Officer should have entered Revenue Budgets (Official Certificate's 'Taxes' plus 'Other Sources') and 2024 Temporary Appropriations into UAN.
5. After closing the books for the 2023 fiscal year (and thus the fund balances were final), they should have filed a year-end balance certificate with the county auditor.
6. The county auditor would have then issued the entity a 2024 Amended Certificate of Estimated Resources (Amended Certificate).
7. After receiving the 2024 Amended Certificate, the Fiscal Officer should have reviewed and updated the Revenue Budget (Amended Certificate's Taxes and Other Sources columns) amounts.
8. On or before April 1, 2024, the governing board should have used the Amended Certificate to limit the total of Permanent Appropriations they adopt for the full year.
9. The Fiscal Officer should have entered 2024 Permanent Appropriations in UAN. Otherwise, no payments can post in April and thereafter until completing this.

### CURRENT YEAR OPERATING BUDGET

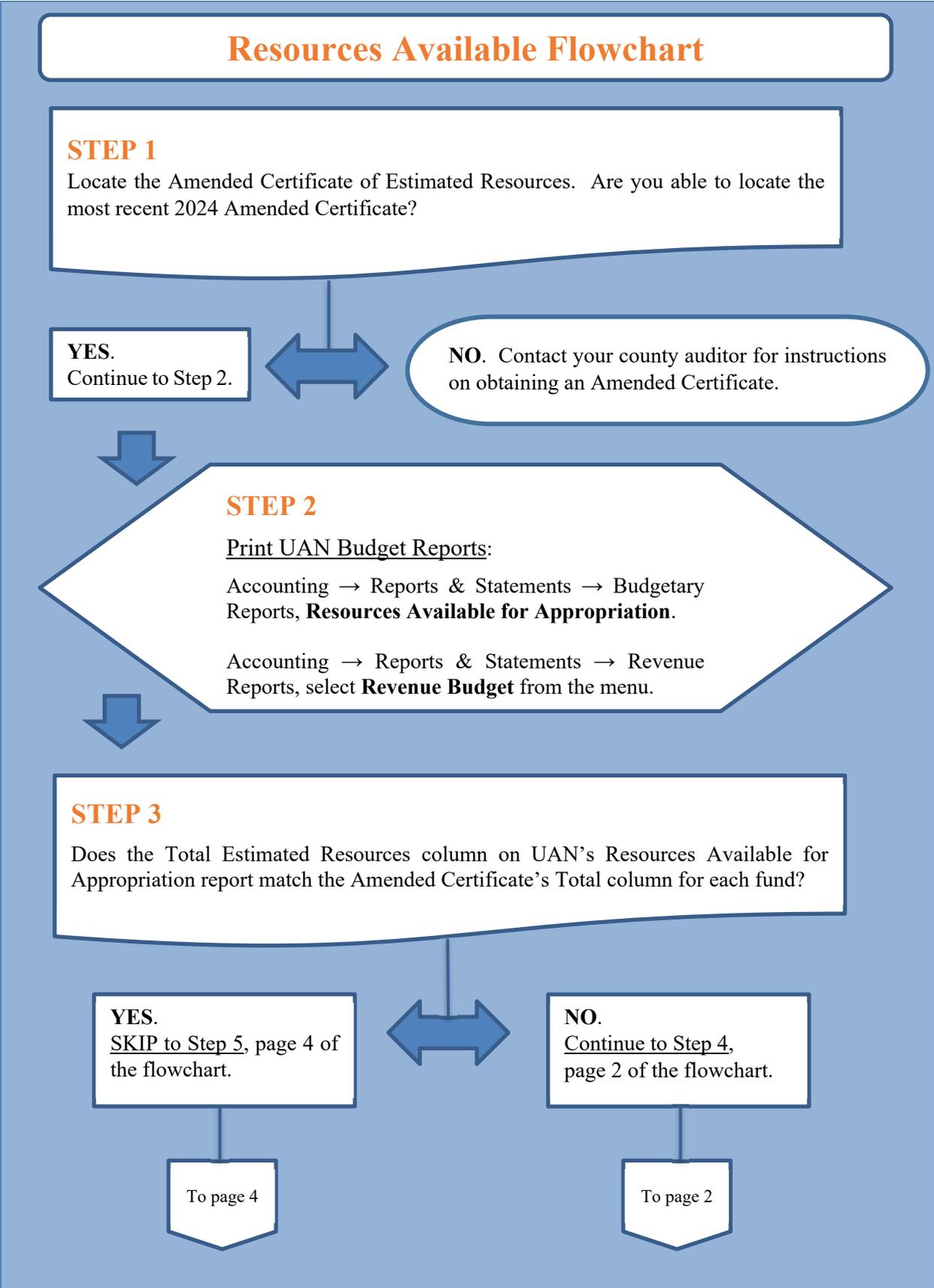
The current year operating budget is comprised of two components:

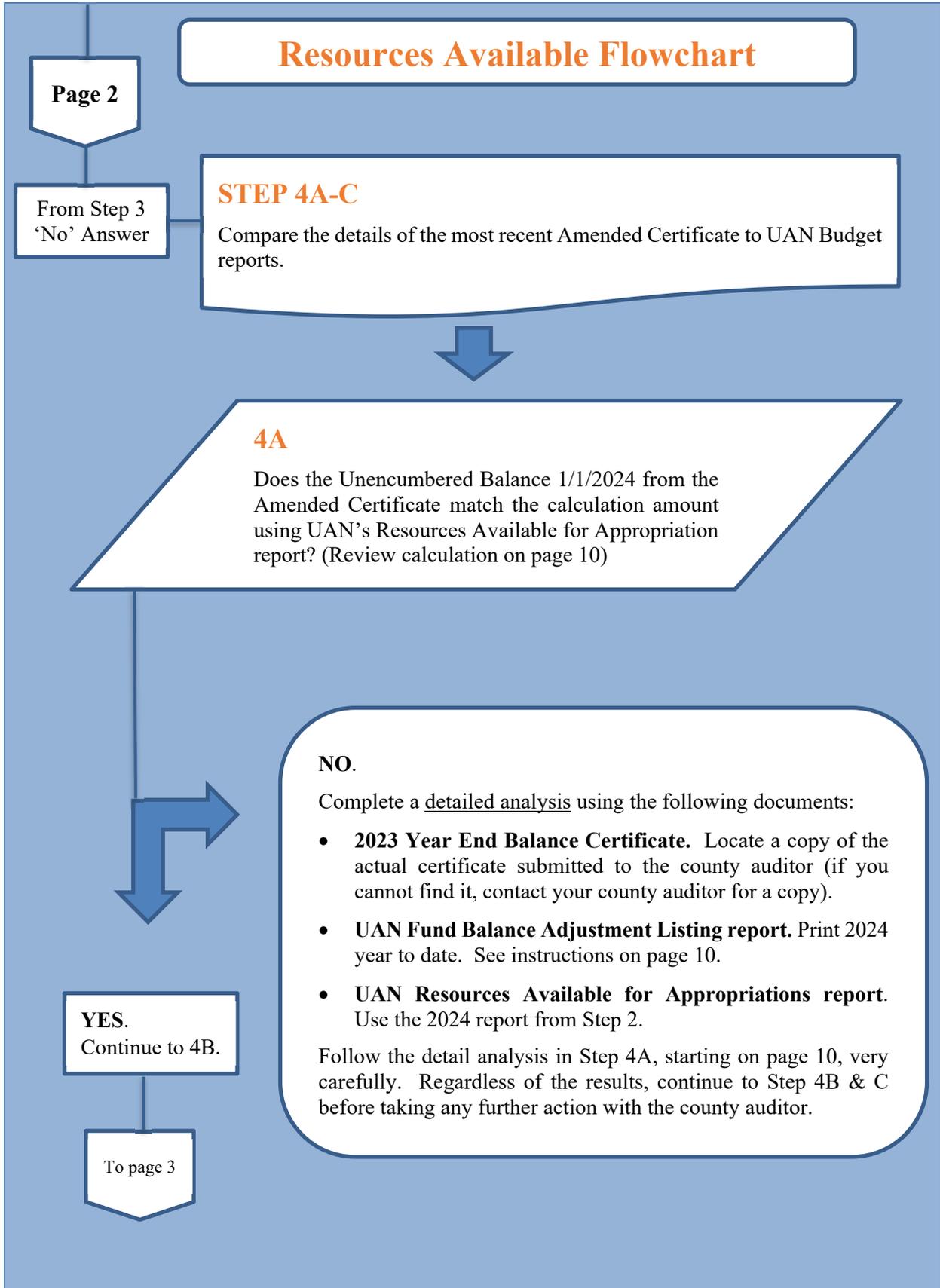
1. Resources Available for Appropriation certified by your county auditor on the Amended Certificate. The Amended Certificate limits the amount your board can appropriate by each fund.
2. Board adopted Appropriation legislation. The Appropriations authorize the spending plan. Expenditures must be made within the cash flow of each fund.

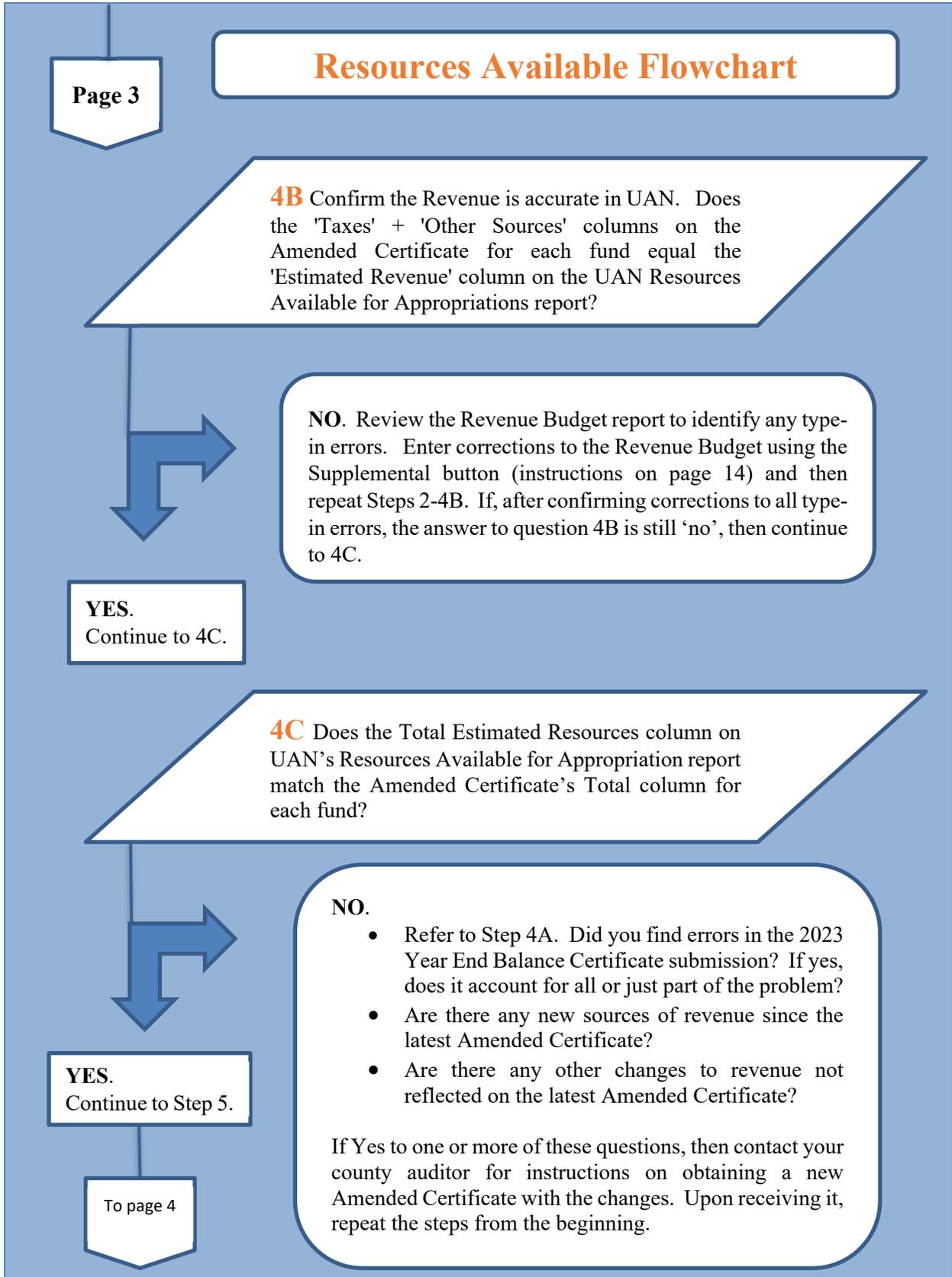
UAN budget entries should always balance with the above paperwork.

**RESOURCES AVAILABLE FOR APPROPRIATION VERIFICATION**

Review the Resources Available Flowchart for a visual illustration of the process (next four pages) followed by the same five steps in written form (includes a few more details).







## Resources Available Flowchart

**STEP 5**  
Confirm the UAN Revenue Budget is accurate at the account-code distribution level. Review the Revenue Budget report – is the budget accurate by account code distribution?  
(Review questions on page 13)



**NO.**  
Enter corrections to the UAN Revenue Budget using the Supplemental button (instructions on page 14) and then repeat steps 2-5.

**YES.**  
Congratulations! You have the validated Resources Available. You are ready to verify Appropriations.

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**RESOURCES AVAILABLE VERIFICATION STEPS  
(CORRESPONDING TO THE FLOWCHART)**

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**STEP 1: LOCATE THE AMENDED CERTIFICATE**

Review the most current 2024 Amended Certificate of Estimated Resources. If you cannot find a 2024 Amended Certificate, call the county auditor to request a copy of all 2024 Amended Certificates. If your entity did not file the proper paperwork to generate an Amended Certificate, find out what paperwork you need to file.

**CLASS EXAMPLE**

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**Amended Official Certificate of Estimated Resources  
(Rev. Code, Sec. 5705.36)**

**The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2024, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:**

Fund Types	Unencumbered Balance 01/01/2024	Taxes	Other Sources	Total
<b>Governmental Fund Types</b>				
<b>General Fund</b>				
General (1000)	\$796,696.43	\$140,300.00	\$139,555.00	\$1,076,551.43
<b>Total General Fund</b>	<b>\$796,696.43</b>	<b>\$140,300.00</b>	<b>\$139,555.00</b>	<b>\$1,076,551.43</b>
<b>Special Revenue Funds</b>				
Gasoline Tax (2022)	\$126,379.37	\$250,000.00	\$650.00	\$377,029.37
Road and Bridge (2031)	\$5,024.89	\$10,890.00	\$0.00	\$15,914.89
Cemetery (2041)	\$109,363.86	\$115,795.00	\$21,500.00	\$246,658.86
Park Levy (2171)	\$111,346.80	\$57,095.00	\$2,400.00	\$170,841.80
Fire & EMS Levy (2191)	\$112,362.75	\$221,095.00	\$95,000.00	\$428,457.75
Total Special Revenue Funds	\$464,477.67	\$654,875.00	\$119,550.00	\$1,238,902.67
<b>Total Governmental Fund Types</b>	<b>\$1,261,174.10</b>	<b>\$795,175.00</b>	<b>\$259,105.00</b>	<b>\$2,315,454.10</b>
<b>Fiduciary Fund Types</b>				
<b>Private – Purpose Trust Funds</b>				
Buckeye Monument Trust (9751)	\$309.94	\$0.00	\$72.00	\$381.94
Buckeye Cemetery Festival (9752)	\$2,522.88	\$0.00	\$150.00	\$2,672.88
<b>Total Private-Purpose Trust Funds</b>	<b>\$2,832.82</b>	<b>\$0.00</b>	<b>\$222.00</b>	<b>\$3,054.82</b>
<b>Total Fiduciary Fund Types</b>	<b>\$2,832.82</b>	<b>\$0.00</b>	<b>\$222.00</b>	<b>\$3,054.82</b>
<b>Total All Funds</b>	<b>\$1,264,006.92</b>	<b>\$795,175.00</b>	<b>\$259,327.00</b>	<b>\$2,318,508.92</b>

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**STEP 2: PRINT UAN BUDGET REPORTS**

Print the **Resources Available for Appropriations** report.

Accounting → Reports & Statements → Budgetary Reports, select Resources Available for Appropriation. Select all items and click Print.

Print the **Revenue Budget** report.

Accounting → Reports & Statements → Revenue Reports, select Revenue Budget. Select all items and click Print.

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**STEP 3:**  
**CONFIRM THE LATEST AMENDED CERTIFICATE MATCHES UAN REPORTS**

Does the ‘Total Estimated Resources’ column on UAN’s Resources Available for Appropriation report match the Amended Certificate’s ‘Total’ column for each fund?

Total Estimated Resources (from UAN report) *equals* Total (from Amend Cert.)

- If YES, it matches, then you can SKIP to Step 5.
- If NO, it does not match, continue to Step 4A-C.

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**STEP 4: COMPARE THE DETAILS OF THE LATEST AMENDED CERTIFICATE TO UAN REPORTS**

**STEP 4A.** Does the Unencumbered Balance 1/1/2024 from the most recent Amended Certificate **match** the following calculation from UAN’s Resources Available for Appropriations?

<b>UAN Resources Available Report Calculation</b>	<b><i>Amended Certificate</i></b>
Fund Balance 12/31 <i>minus</i> Reserve for Encumbrance 12/31 <i>minus</i> Reserved for Non-Spendable Balance 12/31 <i>minus</i> Reserve Balance 12/31 <i>minus (or plus) *</i> Prior Year Advances not Repaid 12/31 <i>minus</i> New Reserve Balance	
<b><i>equals</i></b> (Calculated) Unencumbered Balance 1/1/2024	Unencumbered Balance 1/1/2024

\*Note: If there are any ‘Prior Year Advances not Repaid 12/31’ it will affect two funds. In the fund that is to receive the payback of the advance, the amount in the ‘Prior Year Advances not Repaid 12/31’ column will be an increase in the ‘Unencumbered Balance 1/1/2024’ calculation. In the fund that will repay the advance, it will be negative in the same amount.

- If **YES**, it matches, you can continue to Step 4B.
- If **NO**, it does not reconcile, **COMPLETE A DETAILED ANALYSIS** as follows:
  1. Locate the 2023 Year End Balance Certificate submission to the county auditor (if you cannot find it, contact your county auditor for a copy).
  2. Go to Accounting → Reports & Statements → Fund Balance Adjustment Reports, **Fund Balance Adjustment Listing**. If needed, set the Year to 2024 and select the full  Year button. Select all adjustments in the list and Print. (If there were no adjustments in 2024, then continue to the comparison in Step 4A, part 3 that follows).

*\*Continue to the next page\**

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*\*Continued from 4A, 'NO' – Complete a Detailed Analysis, Part 2\**

<p><b>Calculate Adjustments to the submitted 2023 Year End Balance Certificate as follows:</b></p>
<p>‘Carry Over Balance Available for Appropriations’ Amount <i>per fund</i>. (from the Year End Balance Certificate submission)</p> <p align="center"><b>plus</b> positive Fund Balance Adjustments (if any) from the UAN report <b>minus</b> negative Fund Balance Adjustments (if any) from the UAN report</p> <p><b><i>EQUALS:</i></b></p>
<p>‘(Adjusted) Carry Over Balance Available for Appropriations’ i.e. calculated balance factoring in Fund Balance Adjustments posted in UAN.</p>

3. **COMPARE** the Year End Balance Certificate ‘(Adjusted) Cash Balance as of 12/31/2023’ to the UAN Resources Available for Appropriations report ‘(Calculated) Unencumbered Balance 1/1/2024’ amount:

<b>The 2023 Year End Balance Certificate</b>	<b>2024 UAN Resources Available For Appropriations Report</b>
‘(Adjusted) Carry Over Balance Available for Appropriations’	‘(Calculated) Unencumbered Balance 1/1/2024’
<p>How do they compare? The amounts <i>should</i> equal. <b>Are they equal?</b></p>	

If **YES**, then you have solved the discrepancy and you can, continue to step 4B.

If **NO**, the fiscal officer likely submitted the 2023 Year End Balance Certificate with incorrect information. Errors like this typically happen when:

- The submission is prepared too early – before all final year end activity is accounted on the ledgers.
- It is manually prepared and submitted with typing errors.

In either case, WAIT to contact your county auditor for an Amended Certificate correction until after reviewing revenue in steps 4B & C.

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**STEP 4B:** Does the ‘Taxes’ and ‘Other Sources’ columns from the Amended Certificate match the ‘Estimated Revenue’ column on UAN’s Resources Available for Appropriation for each fund?

Taxes *plus* Other Sources (from Amend Cert.) *equals* Estimated Revenue (from UAN report)

- If YES, it reconciles, you can continue to 4C.
- If NO, it does not reconcile, review the Revenue Budget report to identify any type-in errors. Enter corrections to the Revenue Budget using the Supplemental button (instructions on page 14) and then repeat Steps 2-4B. If, after confirming corrections to all type-in errors, the answer to question 4B is still ‘no’, then continue to 4C.

**STEP 4C:** Does the ‘Total Estimated Resources’ column on UAN’s Resources Available for Appropriation report match the Amended Certificate’s ‘Total’ column for each fund?

Total Estimated Resources (from UAN report) *equals* Total (from Amend Cert.)

- If YES, continue to Step 5.
- If NO, it does not reconcile, consider the following:
  - Refer to Step 4A. Did you find errors in the 2023 Year End Balance Certificate submission? If yes, does it account for all or just part of the problem?
  - Are there any new sources of revenue since the latest Amended Certificate?
  - Are there any other changes to revenue not reflected on the latest Amended Certificate?

If yes to one or more of these questions, then contact your county auditor for instructions on obtaining a new Amended Certificate with the changes. Upon receiving it, repeat the steps from the beginning.

*\*Continue to the next page\**

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### STEP 5: CONFIRM THE UAN REVENUE BUDGET IS ACCURATE BY ACCOUNT CODE

Review the Revenue Budget again. Reprint if necessary:

*UAN Menu:* Accounting → Reports & Statements → Revenue Reports, select **Revenue Budget**.  
Select all items and click Print.

Is the budget distribution accurate by the account codes?

Even if the revenue totals by a fund are accurate, the budget amounts distributed to individual account codes could be incorrect. If necessary, contact your county auditor to identify the revenue sources that comprise the Taxes column of the Amended Certificate.

Will you need to increase or decrease account code budgets?

If yes, see the instructions on page 14. After entering any changes, make sure the Revenue Budget per fund still matches the Taxes plus Other Sources columns for the fund on the latest Amended Certificate.

REVENUE CORRECTIONS OR CHANGES (WHEN NECESSARY)

In the process of reviewing the resources available for appropriations in the preceding steps, you might determine a need for a correction to the original revenue budget or a supplemental change not yet present in UAN. The steps that follow will guide you through using the Supplemental button to complete either task.

**Note:** the Supplemental form will include an ‘ Apply as Correction’ checkbox.

- Use ‘ Apply as Correction’ **ONLY** when correcting a type-in error relevant to the original budget.
- Do not mark the ‘ Apply as Correction’ checkbox for new certifications. As the year progresses, a new certification of revenue requires a supplemental revenue budget change to match your new Amended Certificate; new certifications are not corrections.

REVENUE SUPPLEMENTAL AS A CORRECTION OR NEW CHANGE

UAN Menu: Accounting → Maintenance → **Revenue Budgets**

- Step 1: Checkmark the  fund number.
- Step 2: Click **Supplemental** to open the ‘Add Supplemental Revenue Budget’ form.
- Step 3: Enter an amount for each applicable budget account change (or correction) under the Supplemental (+/-) column. Reductions should include the minus sign (-).
- Step 4: Select an Effective Date.
- Step 5: Leave the ‘Apply as correction’ checkbox blank  – **UNLESS** the supplemental is to correct original budget data-entry errors. **Only if** that is the reason, then checkmark ‘ Apply as correction’. *When marked, a message displays stating that the supplemental amounts will apply to the fund’s original budget and will not reflect as supplemental budgets on the display form or the budgetary reports. Click OK.*
- Step 6: Click Save.
- Step 7: Click Close.

REPEAT RESOURCES AVAILABLE VERIFICATION STEPS

After completing any Supplemental Revenue Budget changes or corrections, repeat the Resources Available for Appropriation Verification steps in this booklet using the flowchart and/or the written steps.

## ADDING A REVENUE BUDGET WHEN ONE IS MISSING

Although less common, a newly elected fiscal officer might find that there was no revenue budget entered for a particular fund when revenue is anticipated. In some cases, there is nothing wrong with having no revenue budget if there is no anticipated revenue for the current year i.e. there is nothing reported in the Taxes or Other Sources columns of the Amended Certificate for that fund. When necessary, the steps that follow will guide you through using the adding a revenue budget.

### ADD REVENUE BUDGET

*UAN Menu:* Accounting → Maintenance → Revenue Budgets

- Step 1: Click **Add**. *UAN will display an information message. Read and Click OK.*
- Step 2: Select the Fund number.
- Step 3: Enter the budget amount for each of the revenue accounts in the fund under the Budget Amount (Full Year) column. *To progress through several account entries quickly, press Enter on the keyboard after entering each amount to move to the account in the next row.*
- Step 4: Select the Effective Date. This is usually the date on the most recent Amended Certificate.
- Step 5: Click Save
- Step 6: Click Close

### REPEAT RESOURCES AVAILABLE VERIFICATION STEPS

Whenever requesting an Amended Certificate, after adding a new revenue budget, or supplemental change, repeat the Resources Available for Appropriation Verification steps in this booklet using the flowchart and/or the written steps.

APPROPRIATIONS VERIFICATION

Now that you have confirmed the UAN resources available for appropriation balances with your current Amended Certificate, verify:

- Permanent Appropriations adopted by the board. (Step 1)
- Supplemental Appropriations (if any) adopted by the board. (Step 2)
- Reallocated Appropriations adopted (if required and if any) by the board (Step 2)
- Final Appropriations do not exceed the limit per fund set by the Amended Certificate (Steps 3-6)
- Ongoing budget and cash assessment. (Step 7)

Review the Appropriation Verification Flowchart for a visual illustration of the process (next four pages) followed by the same seven steps in written form (includes more details).

## Appropriation Verification Flowchart

**Qualification:** The logic of this flowchart starts with the assumption that the new Fiscal Officer start-date is April 1 or later. On that basis, Temporary Appropriations are expired and thus no longer relevant. Additionally, you must complete the steps in order to insure accurate guidance.

### STEP 1 Confirm Permanent Appropriation Legislation

Locate the Permanent Appropriations Resolution (or Ordinance). Are you able to confirm the board adoption of Permanent Appropriations?

**YES.**  
Continue to Step 2.

**NO.** Draft Permanent Appropriations for the board to adopt at the next meeting. Once adopted, skip to Step 3.

### STEP 2 Confirm additional appropriation legislation (if any)

Did the board adopt any supplemental legislation? Did the board adopt (*when required*) any measures to reallocate appropriations? If yes to either question, write notes for reference in later steps and then continue to Step 3.

### STEP 3 Print UAN Budget Reports

Accounting → Reports & Statements → Budgetary Reports, **Comparison of Budget and Appropriated.**

Accounting → Reports & Statements → Appropriation Reports, select **Appropriation Budget** from the menu. Click the Sorting tab, select Group By 'Fund, Program and Object'.

Accounting → Reports & Statements → Appropriation Reports, select **Appropriation Supplemental** from the menu. Click the Filters tab, select Type 'Permanent'. Select the '☉ Year' date range.

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## Appropriation Verification Flowchart

### STEP 4 Confirm UAN Final Appropriations by Fund

On the UAN ‘Comparison of Budget and Appropriated’ report, does the ‘Final Appropriations’ equal the total of Permanent Appropriations (plus / minus other appropriation legislation)?

**YES.**  
SKIP to Step 6.

**NO.** Continue to Step 5.

### STEP 5 Identify any data entry or omission errors in the UAN Final Appropriations

This will require a thorough study of the reports. See instructions starting on page 21. After fixing errors, restart the process at Step 3.

### STEP 6 Compare Final Appropriations to Resources Available

The UAN ‘Comparison of Budget and Appropriated’ report calculates the total Resources Available for Appropriations and compares it to the Final Appropriations by fund. In the ‘Variance’ column of the report, do all of the funds list with either a positive or zero variance amount?

**YES.**  
Verification is complete.  
*Optional:*  
*Continue to Step 7.*

**NO.**  
If the Variance is negative and you have done all the steps in order; that means the appropriation legislation exceeds the maximum allowed by law. The governing board will need to adopt legislation reducing appropriations in the affected funds. Once adopted, enter the reduction using the Supplemental button (see page 24) and then restart the process at Step 3.

To page 3

## Appropriation Verification Flowchart

### STEP 7. ONGOING BUDGET & CASH ASSESSMENT

#### Step 7a Budget Status Reports

The following reports are essential for monitoring of revenue budgets vs. actual receipts, appropriations vs. actual expenditures (or commitments to spend) and current fund cash balances.

Accounting → Reports & Statements → Appropriation Reports, select **Appropriation Status** from the menu. Click the Sorting tab, select Group By 'Fund, Program and Object'.

Accounting → Reports & Statements → Revenue Reports, select **Revenue Status** from the menu. Click the Sorting tab, select Group By 'Fund Then Revenue'.

#### Step 7b Budget vs. Cash Reminders

- The Amended Certificate total reports the entity's estimated resources available for appropriations, but it is not the legislated appropriations and does **not** represent 'cash on hand'.
- The governing board legislates appropriations that give the entity the authority to spend and, once again, this does **not** represent the actual **cash** balances on hand.
- The Revenue and Appropriation budgets that you enter in UAN are a plan for estimated revenue and spending; the budgets are **not** an actual measurement of 'cash on hand' i.e. they do not represent actual money in the entity's bank accounts.

#### Step 7c Fund Cash Balance Reports

Print the following two reports on a regular basis to keep track of fund cash balances that are currently available for expenditures:

Accounting → Reports & Statements → Fund Reports, select **Fund Status** from the menu. Select all and click Print.

Accounting → Reports & Statements → Fund Reports, select **Cash Summary by Fund** from the menu. Leave the default date range (the most recent month), select all and click Print.

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### QUALIFICATION:

The logic of the following steps starts with the assumption that the new Fiscal Officer start-date is April 1 or later. On that basis, Temporary Appropriations are expired and thus no longer relevant. Additionally, you must complete the steps to ensure accurate guidance.

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### STEP 1: CONFIRM PERMANENT APPROPRIATION LEGISLATION

Locate the Permanent Appropriation Resolution (or Ordinance). You should be able to find this in the entity's 2024 board minutes. See an example resolution starting on page 28.

Did the board adopt Permanent Appropriations?

**YES.** Continue to Step 2.

**NO.**

You will need to draft permanent appropriations for the board to adopt at the next board meeting. Look for an existing draft to start, if available. Review the budget training videos and manual references to gain an understanding of the process. Once permanent appropriations are adopted, skip-to step 3.

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### STEP 2: CONFIRM ADDITIONAL APPROPRIATIONS LEGISLATION (IF ANY)

Did the board adopt any **supplemental** legislation (an increase or decrease in a fund's total Permanent Appropriations)?

Did the board adopt (when required\*) any measures to **reallocate** appropriations (equal increase/decrease amounts between account code appropriations within one fund)?

\* The 'Legal Level of Control' allocated to the fiscal officer determines whether the board must legislate appropriation relocations – see page 27 for more information.

Review the 2024 board minutes, **make a note** of any resolutions of supplemental appropriations or reallocations **for later reference**, and then continue with step 3.

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### STEP 3: PRINT UAN BUDGET REPORTS

Print the **Comparison of Budget and Appropriated** report.

Accounting → Reports & Statements → Budgetary Reports, select Comparison of Budget and Appropriated. Select all items and click Print.

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Print the **Appropriation Budget** report grouped by fund, program, and object code.

Accounting → Reports & Statements → Appropriation Reports, select Appropriation Budget. Click the Sorting tab and select Group By 'Fund, Program and Object'. Select all items and click Print.

Print the **Appropriation Supplemental** report filtered by Permanent.

Accounting → Reports & Statements → Appropriation Supplemental Report\*, select Appropriation Supplemental. Click the Filters tab and select Type 'Permanent'. Select the '☉ Year' date range. Select all items and click Print. \*If a message opens 'No data is available for this report' for the year 2024, that means there were no supplemental entries in UAN – continue to Step 4.

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### STEP 4: CONFIRM UAN FINAL APPROPRIATIONS ARE ACCURATE BY FUND

On the UAN Comparison of Budget and Appropriated report, does the Final Appropriations match the total of Permanent plus / minus other appropriation legislation (if any) per fund?

If **YES**, skip to Step 6.

If **NO**, the amounts entered in UAN *does not match* the final appropriations after all legislation, continue to Step 5 to review the funds with discrepancies in detail.

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### STEP 5: IDENTIFY ANY DATA ENTRY OR OMISSION ERRORS IN UAN FINAL APPROPRIATIONS

Look at the reports from Step 3, reviewing only the funds with discrepancies from Step 4. **Compare** the Appropriation Budget report's Final Appropriation column amounts by group totals, account code entry, and the Supplemental Appropriations\* report to the legislation details of the entity's Permanent Appropriations +/- other appropriation legislation (if any).

Look at the reports from Step 3, reviewing only the funds with discrepancies from Step 4. **Compare** the Appropriation Budget report's Final Appropriation column amounts to the entity's Permanent Appropriations and any additional legislation. The Final Appropriation amount will factor in any increase or decreases due to Supplemental or Reallocation entries in UAN that also listed individually on the Supplemental Appropriations report. This list should reconcile with any additional legislation (Step 2) or other authorized reallocations\*.

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\*If the Fiscal Officer’s Legal Level of Control (see page 27) permits some appropriation reallocations *without* separate legislation, these will also appear on the Supplemental Appropriations report even though they may not be in the board minutes. These entries should not cause a discrepancy to a fund’s total budget since reallocations in UAN will not post unless a decrease offsets an increase of the same amount.

Identify and correct the UAN data entry errors or omissions. Follow the applicable steps using the instructions for Supplemental Appropriations (page 24) and/or Reallocations (page 26 exercise). **After fixing errors, restart the verification process at ‘Step 3: Print UAN Budget Reports’.**

**Important:** If, when attempting to enter a Supplemental as described above, the application displays a ‘Compliance Alert’: ‘Insufficient amount available for appropriation in fund ...’, then click Cancel and close the form i.e. do not override this violation warning unless advised by an AOS auditor or Local Government Services representative. Review the previous steps to make sure you did not make any errors. If not, contact your regional audit division or Local Government Services for advice at [ContactLGS@ohioauditor.gov](mailto:ContactLGS@ohioauditor.gov) or 800-345-2519.

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### STEP 6: COMPARE FINAL APPROPRIATIONS TO RESOURCES AVAILABLE

The governing board may not appropriate more than the Resources Available for Appropriation certified on the most recent Amended Certificate. The UAN **Comparison of Budget and Appropriated** report calculates the total Resources Available for Appropriations and compares it to the Final Appropriations by the fund. The **Variance** column on the report should be *greater or equal to zero* to confirm the board has **not** appropriated more than the maximum allowed by law. **This number should never be negative.**

Do all funds list with either a positive or zero variance?

If **YES**, the variance column amount is **positive or zero**, that is good news! A positive amount in the Variance column identifies the resources that remain available for future supplemental appropriations (when necessary). The minimum verification of the appropriations is complete.

Optionally, you can review the status of revenue and appropriations by continuing to Step 7.

If **NO**, the variance column includes a **negative** amount for at least one fund, this means appropriation legislation exceeds the maximum allowed by law. The governing board will need to adopt legislation reducing the appropriations for the affected funds. Once adopted, enter the reduction using the Supplemental button (see page 24) and then restart the verification process at ‘Step 3: Print UAN Budget Reports’.

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## STEP 7: ONGOING BUDGET AND CASH ASSESSMENT

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### BUDGETARY STATUS REPORTS

The following reports are essential for monitoring revenue budgets vs. actual receipts, appropriations vs. actual expenditures (or commitments to spend), and current fund cash balances.

Print the **Appropriation Status** report grouped by fund, program, and object code.

Accounting → Reports & Statements → Appropriation Reports, select Appropriation Status. Click the Sorting tab and select Group By 'Fund, Program and Object'. Select all items and click Print.

Print the **Revenue Status** report grouped by fund then revenue.

Accounting → Reports & Statements → Revenue Reports, select Revenue Status. Click the Sorting tab and select Group By 'Fund Then Revenue'. Select all items and click Print.

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### BUDGET VS. CASH REMINDERS

- The Amended Certificate total reports the entity's estimated resources available for appropriations, but it is **not** the legislated appropriations and does **not** represent 'cash on hand'.
- The governing board legislates appropriations that give the entity the authority to spend and, once again, this does **not** represent the actual **cash** balances on hand.
- The Revenue and Appropriation budgets that you enter in UAN are a plan for estimated revenue and spending; the budgets are **not** an actual measurement of 'cash on hand' i.e. they do not represent actual money in the entity's bank accounts.

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### FUND CASH BALANCE REPORTS

Print the following two reports on a regular basis to keep track of fund cash balances that are currently available for expenditures:

Accounting → Reports & Statements → Fund Reports, select **Fund Status**.

Select all and click Print.

In the same Fund Reports menu, select **Cash Summary by Fund**. Leave the default date range (the most recent month), select all, and click Print.

APPROPRIATION CORRECTIONS OR CHANGES (WHEN NECESSARY)

In the process of reviewing in the preceding steps, you might determine a need for a correction to the Permanent budget or a supplemental change adopted by the board but not yet present in UAN. The steps that follow will guide you through using the Supplemental button to complete either task.

*Note:* the Supplemental form will include an ‘ Apply as Correction’ checkbox. Use this ONLY when an entry error was made on the original budget entries. As the year progresses, if your board adopts supplemental appropriations, you should add supplemental appropriations without marking the ‘Apply as correction’ checkbox.

ADDING AN APPROPRIATION SUPPLEMENTAL AS A CORRECTION

*UAN Menu:* Accounting → Maintenance → **Appropriation Budgets.**

- Step 1: Checkmark the  fund.
- Step 2: Click **Supplemental** to open the ‘Add Supplemental Appropriation Budget’ form.
- Step 3: Enter the increase or reduction amount under the Supplemental (+/-) column for each account change (or correction). Reductions should include the minus sign (-).
- Step 4: Select an Effective Date.  
Note: the date cannot be before the original appropriations effective date.
- Step 5: Leave the ‘Apply as correction’ checkbox blank  – **UNLESS** the supplemental is to correct original appropriation data-entry errors. **Only if** that is the reason, then checkmark ‘ Apply as correction’. *When marked, a message displays stating that the supplemental amounts will apply to the fund’s original budget and will not reflect as supplemental budgets on the display form or the budgetary reports. Click OK.*
- Step 6: Click Save.
- Step 7: Click Close.

After fixing all fund errors, restart the appropriation verification process at ‘Step 3: Print UAN Budget Reports’.

ADDING PERMANENT APPROPRIATION BUDGETS (WHEN NECESSARY)

Although less common, newly elected fiscal officers may have to add Permanent Appropriation Budgets. This can be necessary for various reasons. For example, if there was a delay in receiving the first Amended Certificate and/or the governing board did not adopt permanent appropriations until the end of March. Another example is that a new fund might be established after the Permanent Appropriations were adopted. In that case, adding appropriations for the new fund would be one of the last steps to setup the new fund in UAN.

After confirming the Amended Certificate and governing board legislation steps have been completed, the steps below describe how to add permanent appropriations in UAN.

Note: some county auditors may require that you send them a copy of new appropriation legislation like this.

*UAN Menu:* Accounting → Maintenance → **Appropriation Budgets**

Reminder: Permanent Appropriations *replace* Temporary Appropriations, so the fund or funds you are adding may appear in the list, depending on the circumstances for adding the budget.

- Step 1: Click **Add**
- Step 2: Select **Permanent**. *UAN will display a reminder message. Read it and click to continue.*
- Step 3: Select the Fund
- Step 4: Enter the appropriation budget amounts for each of the appropriation account codes in the Permanent/Original (Full Year) column. *If entering appropriation budget amounts for several appropriation accounts in a fund, press Enter on the keyboard after each appropriation budget amount entry to progress through the accounts easily.*
- Step 5: Select the Effective Date – the date the Permanent Appropriations were adopted by your governing board.
- Step 6: Click Save
- Step 7: UAN will display a message stating that the permanent appropriations that have been entered will be marked as the fund’s Original Appropriation, and the current revenue budget for the fund will be marked as its Original Revenue Budget. Click Ok to accept the original amounts.
- Step 8: Click Close

## REALLOCATION OF APPROPRIATION BUDGETS (WHEN NECESSARY)

The needs of an entity may change during the year requiring a reallocation of current unencumbered appropriations from one appropriation account to another within a fund. Reallocation does not change total appropriations of the fund.

**The fiscal officer must understand their legal level of control and, when necessary, request the governing board adopt legislation to approve reallocations.** *The next page includes a brief description of legal level of control followed by an example of an annual resolution and worksheet.*

*UAN Menu:* Accounting → Maintenance → **Appropriation Budgets**

Step 1: Checkmark the Fund

Step 2: Click **Reallocate**

Step 3: Enter the reallocation amounts for the applicable appropriation accounts under the **Intrafund** (+/-) column. Use a *minus sign* to reduce an account. To increase an account, simply enter a positive amount. The total amount reallocated within the fund *must net to zero* i.e. the fund's total appropriations must not change.

Step 4: Select the Date

Step 5: Click Save

Step 6: Click Close

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## REPORTS

After adding appropriations or, entering supplemental appropriations or reallocations, UAN recommends printing reports to confirm the amounts are correct and maintain a record.

Suggested reports:

### UAN MENUS

Accounting → Reports & Statements → Appropriation Reports, **Appropriation Budget**

Accounting → Reports & Statements → Appropriation Supplemental Report, **Appropriation Supplemental**

Accounting → Reports & Statements → Budgetary Reports, **Comparison of Budget and Appropriated**

## LEGAL LEVEL OF CONTROL TO REALLOCATE APPROPRIATIONS

The presentation format of the Permanent Appropriations legislation each year *establishes* the ‘Legal Level of Control’ of the Fiscal Officer i.e. It establishes the level of appropriation control the governing board retains under their authority and establishes the level at which appropriations can be managed without adopted legislation. Appropriation legislation documents vary from entity to entity, therefore, the legal level of control varies from entity to entity. The legal level of control does not change your appropriation account structure. It simply means that the level of detail used to present the appropriation amounts by fund, program, and object code, on the permanent appropriation legislation document, sets the legal level of control for the entire year.



### Authority to Reallocate Appropriations

The explanation above also means the level of appropriation detail on the adopted legislation determines the legal level of control for reallocations for the fiscal year. The fiscal officer has the authority to reallocate appropriations between appropriation accounts *within their legal level of control* without board-adopted legislation. All other reallocations *outside the fiscal officer’s legal level of control* require board-adopted legislation.

Ohio Revised Code (ORC) states that the legislative body of a local government may not delegate its authority to establish appropriations. The board cannot change this for the year once establishing it – not by motion or additional legislation. If the governing board decides the fiscal officer should have more ability to reallocate without legislation, they can establish less control next year by adopting permanent appropriation legislation with the format representing the control they desire. Until then, you are required to manage the appropriations with the current legal level of control established with the adoption of the permanent appropriations in this fiscal year.

### Minimum Level of Control Example

The Permanent Appropriation legislation that follows is an example of the minimum legal level of control required by the Ohio Revised Code. The resolution separates each fund and program into a minimum of two object groups: **Salary** and **Other**.

Note: Some programs in our example township incur expenses applicable to only one of the two minimum object groups (Salary or Other).

**UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget**

**ANNUAL APPROPRIATION RESOLUTION CLASS EXAMPLE**

**ANNUAL APPROPRIATION RESOLUTION**

Resolution #2024-001

Adopted March 3, 2024

The **Board of Trustees** of **Buckeye Township**, in Franklin County Ohio met in Regular Session on the 3rd day of March 2024, at the Buckeye Township Town Hall with the following members present: Carey Trusty, Larry Trusty, and Sherry Trusty. Carey Trusty moved the adoption of the following Resolution:

**BE IT RESOLVED** by the **Board of Trustees** of **Buckeye Township**, in Franklin County that to provide for the current expenses and other expenditures of said Board of Trustees, during the fiscal year, ending **December 31, 2024**, the following sums be and the same are hereby set aside and **appropriated** for the several purposes for which expenditures are to be made for and during said fiscal year, as follows, viz:

Larry Trusty seconded the **Resolution** and the roll being called upon its adoption the vote resulted as follows: Carey Trusty, aye; Larry Trusty, aye; and Sherry Trusty, aye. Appropriations are presented by Fund, Program, and Object group.

<b>Fund</b>	<b>Object Group</b>	<b>Program Total</b>
<b>General Fund</b>		
Administrative - Salaries	\$70,000.00	
Administrative - Other	\$158,360.00	
<b>Total Administrative</b>		\$228,360.00
Townhalls, Memorial Buildings, and Grounds - Salaries	\$25,000.00	
Townhalls, Memorial Buildings, and Grounds - Other	\$41,850.00	
<b>Total Townhalls, Memorial Buildings and Grounds</b>		\$66,850.00
Zoning - Salaries	\$6,750.00	
Zoning - Other	\$7,600.00	
<b>Total Zoning</b>		\$14,350.00
Capital Outlay - Other	\$250,000.00	\$250,000.00
Transfers - Out	\$150,000.00	\$150,000.00
Contingencies	\$21,300.00	\$21,300.00
Other - Other Financing Uses	\$1,500.00	\$1,500.00
<b>Total General Fund</b>		<b>\$732,360.00</b>

<b>Gasoline Tax Fund</b>		
Highways - Salaries	\$83,900.00	
Highways - Other	\$163,457.39	
<b>Total Gasoline Tax Fund</b>		<b>\$247,357.39</b>

<b>Road &amp; Bridge Fund</b>		
Highways - Other	\$12,302.04	
<b>Total Road &amp; Bridge Fund</b>		<b>\$12,302.04</b>

**UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget**

<b>Fund</b>	<b>Object Group</b>	<b>Program Total</b>
<b>Cemetery Levy Fund</b>		
Cemeteries - Salaries	\$81,000.00	
Cemeteries - Other	\$74,168.89	
<b>Total Cemeteries</b>		\$155,168.89
Capital Outlay - Other	\$20,000.00	\$20,000.00
Note Principal Payment - Other	\$10,000.00	\$10,000.00
Interest - Other	\$2,500.00	\$2,500.00
<b>Total Cemetery Levy Fund</b>		<b>\$187,668.89</b>

<b>Park Levy Fund</b>		
Parks & Recreation - Salaries	\$15,000.00	
Parks & Recreation - Other	\$54,829.00	
<b>Total Parks &amp; Recreation</b>		\$69,829.00
Capital Outlay - Other	\$50,000.00	\$50,000.00
<b>Total Park Levy Fund</b>		<b>\$119,829.00</b>

<b>Fire &amp; EMS Levy Fund</b>		
Fire Protection - Salaries	\$135,000.00	
Fire Protection - Other	\$165,750.00	
<b>Total Fire Protection</b>		\$300,750.00
Emergency Medical Services - Other	\$50,000.00	\$50,000.00
Capital Outlay - Other	\$60,000.00	\$60,000.00
<b>Total Park Levy Fund</b>		<b>\$400,750.00</b>

<b>Buckeye Monument Trust Fund</b>		
Cemeteries - Other	\$381.94	\$381.94
<b>Total Buckeye Monument Trust Fund</b>		<b>\$381.94</b>

<b>Buckeye Cemetery Festival Trust Fund</b>		
Cemeteries - Other	\$2,500.00	\$2,500.00
<b>Total Cemetery Festival Trust Fund</b>		<b>\$2,500.00</b>

**UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget**

**APPROPRIATION WORKSHEET CLASS EXAMPLE**

Typically, the Fiscal Officer enters appropriations at a detailed level in UAN than presented on the appropriation legislation. Those with Microsoft Excel experience can take advantage of the Appropriation Export option that enables you to export the Appropriation Status report to an Excel worksheet to modify and make it easier to draft allocations of the permanent appropriations to appropriation accounts. It also makes it easier to track the appropriation accounts within your legal level of control.

*UAN Menu:* Accounting → Reports & Statements → Appropriation Reports, **Appropriation Export**. Select all and click **Export** to save an Excel file to the directory of your choice.

Using this method, the Buckeye Township fiscal officer put together the spreadsheet of permanent appropriation account allocations that follows:

<b>Account Code</b>	<b>Account Name</b>	<b>Permanent Appropriations</b>	<b>Appropriation Resolution Totals</b>
1000-110-111-0000	Salaries - Trustees	\$40,000.00	
1000-110-121-0000	Salary - Township Fiscal Officer	\$30,000.00	
1000-110-122-0000	Salaries - Township Fiscal Officer's Staff	\$0.00	\$70,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$20,000.00	
1000-110-212-0000	Social Security	\$2,700.00	
1000-110-213-0000	Medicare	\$1,500.00	
1000-110-221-0000	Medical/Hospitalization	\$30,000.00	
1000-110-223-0000	Dental Insurance	\$2,000.00	
1000-110-230-0000	Workers' Compensation	\$10,000.00	
1000-110-240-0000	Unemployment Compensation	\$0.00	
1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	
1000-110-312-0000	Auditing Services	\$8,500.00	
1000-110-313-0000	Uniform Accounting Network Fees	\$3,060.00	
1000-110-314-0000	Tax Collection Fees	\$2,105.00	
1000-110-315-0000	Election Expenses	\$0.00	
1000-110-316-0000	Engineering Services	\$4,995.00	
1000-110-322-0000	Garbage and Trash Removal	\$3,500.00	
1000-110-330-0000	Travel and Meeting Expense	\$3,000.00	
1000-110-341-0000	Telephone	\$1,000.00	
1000-110-342-0000	Postage	\$350.00	
1000-110-345-0000	Advertising	\$350.00	
1000-110-351-0000	Electricity	\$7,500.00	

## UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget

1000-110-352-0000	Water and Sewage	\$1,000.00	
1000-110-353-0000	Natural Gas	\$9,800.00	
1000-110-360-0000	Contracted Services	\$20,000.00	
1000-110-370-0000	Payment to Another Political Subdivision	\$2,500.00	
1000-110-382-0000	Liability Insurance Premiums	\$7,500.00	
1000-110-383-0000	Fidelity Bond Premiums	\$500.00	
1000-110-410-0000	Office Supplies	\$1,000.00	
1000-110-420-0000	Operating Supplies	\$5,000.00	
1000-110-510-0000	Dues and Fees	\$500.00	\$158,360.00
			\$228,360.00
1000-120-190-0000	Other - Salaries	\$25,000.00	\$25,000.00
1000-120-211-0000	Ohio Public Employees Retirement System	\$3,500.00	
1000-120-213-0000	Medicare	\$1,000.00	
1000-120-230-0000	Workers' Compensation	\$1,000.00	
1000-120-341-0000	Telephone	\$1,000.00	
1000-120-345-0000	Advertising	\$350.00	
1000-120-351-0000	Electricity	\$1,350.00	
1000-120-352-0000	Water and Sewage	\$1,000.00	
1000-120-353-0000	Natural Gas	\$4,800.00	
1000-120-360-0000	Contracted Services	\$17,350.00	
1000-120-420-0000	Operating Supplies	\$10,500.00	\$41,850.00
			\$66,850.00
1000-130-150-0000	Compensation of Board and Commission Members	\$1,750.00	
1000-130-190-0000	Other - Salaries	\$5,000.00	\$6,750.00
1000-130-211-0000	Ohio Public Employees Retirement System	\$750.00	
1000-130-212-0000	Social Security	\$150.00	
1000-130-213-0000	Medicare	\$450.00	
1000-130-311-0000	Accounting and Legal Fees	\$5,000.00	
1000-130-342-0000	Postage	\$250.00	
1000-130-410-0000	Office Supplies	\$500.00	
1000-130-420-0000	Operating Supplies	\$500.00	\$7,600.00
			\$14,350.00
1000-760-730-0000	Improvement of Sites	\$250,000.00	\$250,000.00
1000-910-910-0000	Transfers - Out	\$150,000.00	\$150,000.00

**UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget**

1000-930-930-0000	Contingencies	\$21,300.00	\$21,300.00
1000-990-990-0000	Other - Other Financing Uses	\$1,500.00	\$1,500.00
			<u>\$732,360.00</u>
2022-330-111-0000	Salaries - Trustees	\$31,400.00	
2022-330-190-0000	Other - Salaries	\$52,500.00	\$83,900.00
2022-330-211-0000	Ohio Public Employees Retirement System	\$15,400.00	
2022-330-212-0000	Social Security	\$1,500.00	
2022-330-213-0000	Medicare	\$1,700.00	
2022-330-221-0000	Medical/Hospitalization	\$23,000.00	
2022-330-223-0000	Dental Insurance	\$400.00	
2022-330-230-0000	Workers' Compensation	\$6,000.00	
2022-330-240-0000	Unemployment Compensation	\$5,000.00	
2022-330-316-0000	Engineering Services	\$5,000.00	
2022-330-323-0000	Repairs and Maintenance	\$6,000.00	
2022-330-341-0000	Telephone	\$700.00	
2022-330-351-0000	Electricity	\$3,600.00	
2022-330-360-0000	Contracted Services	\$80,000.00	
2022-330-382-0000	Liability Insurance Premiums	\$7,500.00	
2022-330-420-0000	Operating Supplies	\$7,657.39	\$163,457.39
			\$247,357.39
2022-760-790-0000	Other - Capital Outlay	\$0.00	\$0.00
			<u>\$247,357.39</u>
2031-330-314-0000	Tax Collection Fees	\$501.25	
2031-330-360-0000	Contracted Services	\$6,000.00	
2031-330-420-0000	Operating Supplies	\$5,800.79	\$12,302.04
			<u>\$12,302.04</u>
2041-410-111-0000	Salaries - Trustees	\$6,000.00	
2041-410-190-0000	Other - Salaries	\$75,000.00	\$81,000.00
2041-410-211-0000	Ohio Public Employees Retirement System	\$15,000.00	

## UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget

2041-410-212-0000	Social Security	\$500.00	
2041-410-213-0000	Medicare	\$1,000.00	
2041-410-221-0000	Medical/Hospitalization	\$18,000.00	
2041-410-223-0000	Dental Insurance	\$1,500.00	
2041-410-230-0000	Workers' Compensation	\$3,000.00	
2041-410-240-0000	Unemployment Compensation	\$0.00	
2041-410-314-0000	Tax Collection Fees	\$1,500.00	
2041-410-315-0000	Election Expenses	\$0.00	
2041-410-322-0000	Garbage and Trash Removal	\$1,000.00	
2041-410-341-0000	Telephone	\$700.00	
2041-410-345-0000	Advertising	\$100.00	
2041-410-351-0000	Electricity	\$3,600.00	
2041-410-353-0000	Natural Gas	\$3,000.00	
2041-410-360-0000	Contracted Services	\$14,768.89	
2041-410-382-0000	Liability Insurance Premiums	\$2,400.00	
2041-410-383-0000	Fidelity Bond Premiums	\$300.00	
2041-410-410-0000	Office Supplies	\$300.00	
2041-410-420-0000	Operating Supplies	\$7,500.00	\$74,168.89
			\$155,168.89
2041-760-730-0000	Improvement of Sites	\$20,000.00	
2041-760-740-0000	Machinery, Equipment, and Furniture	\$0.00	\$20,000.00
2041-820-820-0000	Principal Payments - Notes	\$10,000.00	\$10,000.00
2041-830-830-0000	Interest Payments	\$2,500.00	\$2,500.00
			\$187,668.89
2171-610-190-0000	Other - Salaries	\$15,000.00	\$15,000.00
2171-610-211-0000	Ohio Public Employees Retirement System	\$3,000.00	
2171-610-213-0000	Medicare	\$300.00	
2171-610-221-0000	Medical/Hospitalization	\$21,000.00	
2171-610-223-0000	Dental Insurance	\$1,200.00	
2171-610-230-0000	Workers' Compensation	\$3,000.00	
2171-610-240-0000	Unemployment Compensation	\$498.75	
2171-610-314-0000	Tax Collection Fees	\$1,101.25	
2171-610-315-0000	Election Expenses	\$0.00	
2171-610-322-0000	Garbage and Trash Removal	\$1,800.00	
2171-610-345-0000	Advertising	\$129.00	
2171-610-351-0000	Electricity	\$1,600.00	

**UAN Newly Elected Fiscal Officers – Assessing The 2024 Budget**

2171-610-352-0000	Water and Sewage	\$1,200.00	
2171-610-360-0000	Contracted Services	\$15,000.00	
2171-610-382-0000	Liability Insurance Premiums	\$2,000.00	
2171-610-420-0000	Operating Supplies	\$3,000.00	\$54,829.00
			\$69,829.00
2171-760-730-0000	Improvement of Sites	\$50,000.00	\$50,000.00
			<u>\$119,829.00</u>
			<u><u>\$119,829.00</u></u>
2191-220-190-0000	Other - Salaries	\$135,000.00	\$135,000.00
2191-220-211-0000	Ohio Public Employees Retirement System	\$0.00	
2191-220-213-0000	Medicare	\$2,700.00	
2191-220-215-0000	Ohio Police and Fire Pension Fund	\$33,000.00	
2191-220-221-0000	Medical/Hospitalization	\$43,160.00	
2191-220-223-0000	Dental Insurance	\$3,000.00	
2191-220-230-0000	Workers' Compensation	\$5,000.00	
2191-220-314-0000	Tax Collection Fees	\$1,500.00	
2191-220-315-0000	Election Fees	\$0.00	
2191-220-318-0000	Training Services	\$4,000.00	
2191-220-322-0000	Garbage and Trash Removal	\$1,800.00	
2191-220-323-0000	Repairs and Maintenance	\$12,340.00	
2191-220-341-0000	Telephone	\$2,000.00	
2191-220-351-0000	Electricity	\$3,600.00	
2191-220-352-0000	Water and Sewage	\$1,200.00	
2191-220-353-0000	Natural Gas	\$7,000.00	
2191-220-360-0000	Contracted Services	\$20,000.00	
2191-220-382-0000	Liability Insurance Premiums	\$7,000.00	
2191-220-410-0000	Office Supplies	\$650.00	
2191-220-420-0000	Operating Supplies	\$17,200.00	
2191-220-510-0000	Dues and Fees	\$600.00	\$165,750.00
			\$300,750.00
2191-230-370-0000	Payment to Another Political Subdivision	\$50,000.00	\$50,000.00
2191-760-730-0000	Improvement of Sites	\$0.00	
2191-760-740-0000	Machinery, Equipment, and Furniture	\$60,000.00	\$60,000.00
			<u>\$410,750.00</u>
			<u><u>\$410,750.00</u></u>
9751-410-490-0000	Other - Supplies and Materials	\$381.94	\$381.94

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			<u>\$381.94</u>
9752-410-490-0000	Other - Supplies and Materials	\$2,500.00	\$2,500.00
			<u>\$2,500.00</u>