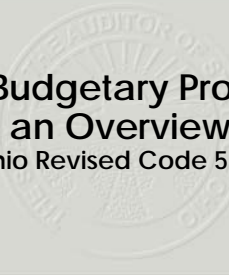


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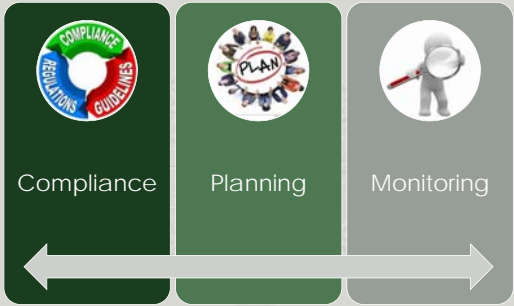


The Budgetary Process, an Overview

(Ohio Revised Code 5705)

Efficient • Effective • Transparent

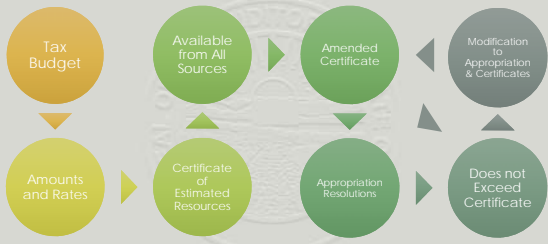
Purpose of Budgeting



Compliance Planning Monitoring

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Budgetary Process



Tax Budget Available from All Sources Amended Certificate Modification to Appropriation & Certificates

Amounts and Rates Certificate of Estimated Resources Appropriation Resolutions Does not Exceed Certificate

Efficient • Effective • Transparent

Tax Budget

Ohio Revised Code Section 5705.28

(A) taxing authority of each subdivision or other taxing unit shall adopt a tax budget for the next succeeding fiscal year

(1) On or before the fifteenth day of January in the case of FYE 6/30 entities

(2) On or before the fifteenth day of July in the case of FYE 12/31 entities

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Tax Levies and Rates

Ohio Revised Code Section 5705.34

- Based on the tax budget the budget commission will certify its actions to the taxing authority and each taxing authority, by ordinance or resolution, shall authorize the necessary tax levies and certify them to the county auditor
 - before the first day of October in each year for FYE 12/31 entities
 - before the first day of April in each year for FYE 6/30 entities

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Available Resources

Ohio Revised Code Section 5705.36

On or about the first day of each Fiscal Year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund.

The amount certified shall include any unencumbered balances that existed at the end of the preceding year, excluding certain reserve or nonexpendable trusts balances.

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Appropriation Resolution

Ohio Revised Code Section
5705.38

| | |
|--|---|
| <p>6/30 FYE Entities: By October 1st of each fiscal year, the entity shall pass an appropriation measure at the appropriate legal level of control.</p> | <p>12/31 FYE Entities: On or about the first day of each fiscal year, the taxing authority of each subdivision shall pass an appropriation measure at the appropriate legal level of control.</p> |
|--|---|

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Appropriations vs. Available Resources

Ohio Revised Code Section
5705.39

- Total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure, as certified by the budget commission on the Amended Certificate of Estimated Resources

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Modifications

Ohio Revised Code Section
5705.40

Amending or Supplementing Appropriations

Ohio Revised Code Section
5705.36

Amending Anticipated Resources

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Certification of Expenditures

Ohio Revised Code Section 5705.41D

All Expenditures require a Certificate of the Fiscal Officer

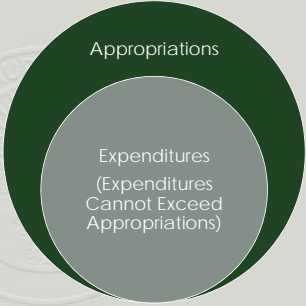
- Amount of Monies are Available
- Amount is Lawfully Appropriated
- Signed by the Fiscal Officer

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Appropriations vs. Expenditures


Ohio Revised Code Section 5705.41B



Appropriations

Expenditures
(Expenditures Cannot Exceed Appropriations)


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Ohio Compliance Supplement (OCS)

- Location: <http://www.ohioauditor.gov/references/compliancemanuals.html>
- Updated annually based on guidance and legislation
- Organized into Chapters 1-3, Optional Procedures Manual, and Implementation Guide

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